



Minnesota Workers' Compensation
Insurers Association, Inc.
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December 1, 1993

ALL ASSOCIATION MEMBERS

Circular Letter Number 93-1192

RE: Exceptions to reporting Minnesota Unemployment Insurance Account Numbers and Federal Employer Insurance Numbers.

Unknown account numbers:

Circular Letter No. 93-1184, dated 10/01/93, describes the recommended procedure for reporting Unemployment Insurance Account Numbers (UI) and Federal Employer Insurance Numbers (FEIN). We have discovered two important exceptions that deserve additional attention. Namely, we must have a means of indicating when these numbers are *unknown* and when the employer is *exempt* from having a UI number.

Since it has only recently been required that insurers report these numbers, it is understandable that there are instances when these numbers are unknown. Although we strongly encourage insurers to research and report these numbers, we must allow a method for reporting unknown values. Therefore, if a UI or FEIN number is unknown, the word "*unknown*" should be printed in the position that the UI or FEIN number would normally be reported. For example:

FEIN: UNKNOWN
UI: UNKNOWN

If an unknown value is reported, the insurer must continue to make every effort possible to determine the correct value. As soon as it becomes known it must be reported to our office via a miscellaneous endorsement.

UI Exempt Employers:

In Circular Letter Number 93-1184 there are examples of employers who are not required to have a UI number. Since the publication of that letter, we have received specific details on the eight categories of workers that are excluded from UI coverage under Minnesota State law: These eight categories are:

- 1) The self-employed.
- 2) Farms with less than four employees in 20 weeks.
- 3) All railroad transportation employment.
- 4) Insurance and real estate salespeople who work only on commission

basis.

- 5) Students working for the school while a full-time student.
- 6) Those employed by ~ church or synagogue for religious work.
- 7) Minor children, spouse, and parents working for the owner of a business.
- 8) Elected officials at the Federal, State, and Local levels of government.