



INDIANA
DEPARTMENT OF
WORKFORCE
DEVELOPMENT



UNEMPLOYMENT INSURANCE

AGENT

HANDBOOK

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DWD CONTACT INFORMATION

General Questions: (800) 891-6499

Web Address: <http://www.in.gov/dwd>

Email: DWDESSCommunications@dwd.in.gov

SIDES: SIDES@dwd.in.gov

UNEMPLOYMENT INSURANCE – AGENT HANDBOOK

The Unemployment Insurance (UI) program is administered by the Indiana Department of Workforce Development (DWD). This guide helps Agents understand how they can work with DWD and their client (the employer) effectively. This guide is intended to be a supplement to the Employer’s handbook and does not repeat information found in that document. This guide explains the following:

- How to register as an employer representative with DWD;
- The difference between an Accounting Services Organization (ASO), a Third Party Advisor (TPA), and a correspondence agent;
- Reporting and Amending Wages;
- Payment options for Agents;
- Tax notices, protests, waivers, and payment agreements;
- Civil penalties to non-employers;
- Merit rate delinquency / penalty rates.
- Benefit Claim notices and determinations;
- SIDES for benefit filing responses;

This guide will be updated as changes are made in the UPLINK ESS application. Agents are encouraged to check for updates each quarter. The date at the bottom of the cover page indicates the latest revision date.

DWD is governed under Title 22, Article 4 of the Indiana Code (IC 22-4). Wherever the handbook references “the Act,” it is a reference to IC 22-4. For copies of statutes and regulations relating to DWD,

visit <http://www.in.gov/legislative>. This guide is not a substitute for the statutes or regulations and is intended to offer general advice on interacting with DWD.

I. Who or What is an Agent?

Third Party Agent / Agency Defined:

DWD defines a third party agent (agency) as any individual or business authorized by the employer to represent the interests of that employer in interacting with DWD. Third party means that the agent (agency) is not an employee or responsible party of the employer.

For purposes of discussing third party representation, an agency is a business that an employer can engage to represent them. Agency, when referring to DWD, has the definition provided in Statute¹. Anywhere “agency” is used in this handbook, it is a reference to a third party business authorized by an employer to represent their interests to DWD in unemployment insurance matters. To minimize confusion, the term agent will be used wherever possible to indicate the third party.

DWD is not a party to the relationship between an employer and a third party agent. The employer does not need to authorize the agent in ESS for the agent to file quarterly wage reports on the employer’s behalf. If the employer does not authorize the agent via ESS, DWD cannot provide confidential information regarding the employer’s account to the agent.

To accommodate the filing of reports by an agent that is not authorized to receive confidential information, and to allow one agent to file multiple quarterly reports, two types of agent accounts are created in UPLINK. A full discussion of the types of agent accounts maintained by DWD in UPLINK is provided later in this handbook.

II. Employee or Responsible Party Defined:

For the limited purpose of differentiating between an employer and an agent only, an individual is considered an employee if the employer reports wages on a federal W-2 form for that individual.

A responsible party is an individual that controls, manages, or directs the employer and the disposition of the employer’s funds or assets.

IMPORTANT: This definition of employee is not the same as in IC 22-4-8 and should not be used for the purpose of determining employment under the Act.

Third Party Agent vs. Third Party Agency in ESS

An agency is the business that an employer authorizes to represent their, the employer’s, interests. A business becomes an agency when it has registered in ESS using the option to create a new user account as an agent or when DWD issues the business credentials to file quarterly reporting on behalf of an

¹ Per IC 22-4-2-19 "Agency" means any officer, board, commission, or other authority designated by an unemployment insurance law in force in any state or in Canada to administer the unemployment insurance fund for which provision is made by such unemployment insurance law.

employer in ESS.

An agent is an authorized user (individual) on the agency's account. At this time, agency and agent are used synonymously by DWD. As DWD migrates to email user IDs, the distinction will become important. A full discussion of agency level authorization in UPLINK is provided later in this section. To be clear, for the limited purposes of this discussion, Agency is a third party representative of an employer and is not an Agency as defined in Statute and is not a reference to DWD.

Types of Agencies in ESS

TPA (Third Party Advisors)

All agencies that register via ESS are called TPA or Third Party Advisors / Representatives. Once an agency has registered via ESS, employers can designate the TPA as an external authorized user and / or as a correspondence agent. The difference between an external authorized user and a correspondence agent is explained later in this section.

Before DWD can release any potentially confidential information regarding an employer account to an agency, the agency must be authorized by the employer as an external authorized user or as a correspondence agent in ESS.

ASO (Accounting Services Organization)

An ASO or Accounting Services Organization requires a specific request for credentials and is not established via ESS registration process. An ASO does not have ESS access to any employer account and cannot be selected by an employer as their DWD representative.

The only reason that ASO accounts exist is to process quarterly reporting for one or more employers where the agency and the employer(s) have an agreement to which DWD is not a party and for which no authorization has been provided via ESS for DWD to release confidential information to the agency.

An ASO can only perform three functions in ESS: exchange data via the [ESC \(Employer Service Company\) upload file process](#); upload one multiple employer quarterly wage report; pay the outstanding balance on the most recently uploaded file in full.

III. Registering as an Agency in ESS for a TPA

Employers and agencies register in ESS in much the same way. The primary difference between an agency registration and an employer registration is that agency registrations do not rely on a unique identifying element other than a user's email address. An employer must provide their FEIN so that DWD can confirm that the employer does not already have an account. Agencies do not have to provide this, and can, as a result, create multiple agency accounts for the same organization.

The individual registering the agency in ESS will automatically be assigned the administrator role in ESS. As the administrator, the individual completing the registration will have the ability to create additional users, but cannot assign them roles in ESS. It is important to understand that the employer assigns the agency's role on their account; therefore, selection of an agent for the agency as "benefits only" is irrelevant with regard to the employer's account. If the agency is selected by the employer to serve as an administrator, every agent (user) on the agency's account is an administrator on the

employer's account. At this time, all agents assigned to an agency are administrators on the agency account.

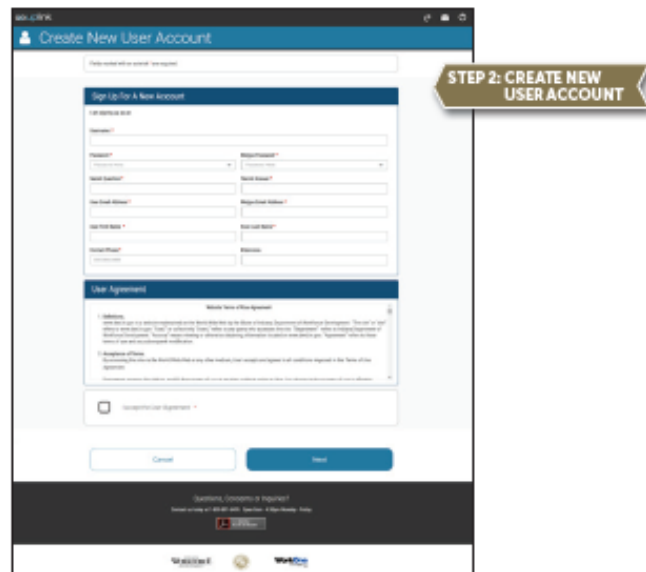
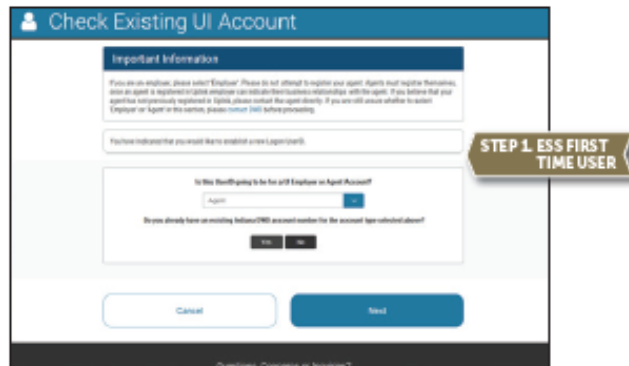
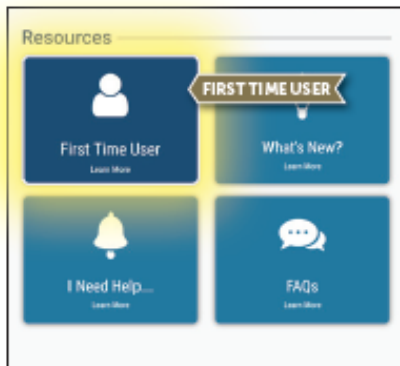
Until DWD moves from the current User ID / password / email address system to one where the user's verified email address is also their User ID, each agent of the agency must have a unique email address that has not been associated to another employer or agent user ID. Once the anticipated changes are made in the way that users are identified, users will be able to be associated (linked) to multiple agencies or employers. Internal account users (employees) for more than one employer can already link their user ID to multiple employer accounts.

See the infographic on the next page for a walkthrough on establishing a TPA agency in ESS for additional assistance.

How do I register to access the Employer Self Service portal as an agent?



Please visit ESS and click "New User" to begin the registration process. The registration process will require a valid email address to be provided. Once created, your user account can be associated to one or more existing employer (SUTA) accounts.



www.in.gov/dwd/ess_faqs.htm#information

IV. Registering as an Agency in ESS for an ASO

All agencies that register via ESS are TPAs. Currently, an agency cannot self-register as an ASO.

To register as an ASO, a responsible party for the ASO must send an email to the DWDESSCommunications@dwd.IN.gov mailbox and request ASO credentials.

Please use “ASO Credential Request” as the subject line on the email.

In the body of the email, please provide the following information:

Company Information						User Information				
ASO business name	Address	zip	phone	country	county	Unique Email Address	agent first name	agent last name	security question	security answer

The ASO’s user name will be the email address provided in the email and must not be in use by any other agent of any other agency including the same agency’s TPA account.

Once the information has been processed, DWD will return the password to the user name (unique email address) by secured email.

Agencies should have only one TPA account to avoid confusion for their clients and the requirement to maintain multiple agency usernames and passwords to effectively service all of the agency’s clients.

Agencies may maintain as many ASO accounts as they deem necessary to file and pay the original timely quarterly reports for their clients so long as they have a separate, unique, email address to use as the User ID for each requested account.

DWD recommends having multiple ASO accounts so that the file sizes and processing times are more manageable for the ASO, but this is, ultimately, a decision of the representative.

V. Associating an TPA to an Employer

A TPA type agency can be associated to an employer as either an external authorized user or a correspondence agent. An ASO type of agency cannot be associated to an employer in any way.

External Authorized User

An external authorized user is an agency – including all internal users of the agency as agents – selected by the employer to represent them in ESS and in communication with DWD. Each agent of the agency can access the employer’s account at the authorization level assigned to the agency by the employer. There are currently three levels of authorization that an employer can assign to an agency: Benefits only; Tax / Wage Records, and Administrator. An external authorized user is assigned by the employer under the “User Maintenance” menu.

Benefits Only

An external authorized user assigned “Benefits Only” access can view benefits related correspondences and make payments. This type of user has no other ESS functionality at this time. Note – Base Period

Separation Notices are not benefits related correspondences in ESS. Electronic delivery of Base Period Separation Notices is available via State Information Data Exchange System ([SIDES](#)) program enrollment only.

Tax / Wage Records

An external authorized user assigned “Tax / Wage Records” access can view assessment related correspondences, load original quarterly reports, amend previously filed quarterly reports, and make payments.

Administrator

An external authorized user assigned “Administrator” access can view all correspondences, take all actions available to other users types, update the employer’s address, add correspondence agents, add or modify users, submit status change requests, submit waiver requests, and link multiple employer accounts together for single sign-on access via ESS.

Correspondence Agent

A correspondence agent in ESS is an agency that receives mailings and notices on behalf of an employer, but that has no on-line access to the employer’s unemployment insurance account through ESS. A correspondence agent is assigned by the employer under the profile maintenance menu.

Only an agency that is live in [SIDES](#) and is designated by the employer as a “Benefits Correspondence Agent” has [SIDES](#) access to the employer’s benefit information.

If a correspondence agent is selected on the employer’s account, the employer will not receive any routine mailings of that type, benefits or tax, from DWD.

All such mailings are directed to the mailing address of the agency by the employer when they accept the authorization statement in ESS.

If the agency changes mailing addresses and does not update ESS, the employer notices returned as undeliverable will not be re-mailed to the employer.

The employer will not be directly notified of a tax liability problem on their account until the matter is escalated to collections and a “Notice and Demand” for payment is issued to the employer.

The employer will not be notified at all with regard to a failure to respond for a benefits mailing as there is no non-response escalation protocol for this type of mailing.

If an agency has been designated as a correspondence agent by a client in error, the agency should contact the client and request that the client update ESS to remove the agency as a correspondence agent.

If an agency has been designated as a correspondence agent by an employer that is not a client of the agency, the agency may submit a request in writing to be removed from the employer’s account. The request must be for one employer only and include:

- The ESS agency number and name of the agency to be removed;

- The name and SUTA account number of the employer from which the agency should be removed;
- A statement from the agency that the employer is not a client of the agency and should be removed

On receipt of the written request to remove the agency from the employer account, DWD will delete the correspondence agent relationship between the named parties.

To be clear, DWD will not remove an agency from an employer's account in ESS for any purpose other than correspondence agent and will not execute a request that contains more than one employer SUTA account number.

Request to remove a correspondence agent can be emailed as an attachment to DWDESSCommunications@dwd.IN.gov

VI. Quarterly Wage and Employment Report Filing

Whether the agency has a TPA or an ASO account, quarterly report filing is the same. Each agency may upload one multiple employer account (bulk) file per quarter between the first day of the last month of the quarter and the last day of the month following the due date of the report. This is a three month window allowing the agency to timely file the month before the report is due, the month that the report is due and the month after the report is due.

There is no required agency / employer relationship required for a TPA or ASO to include an employer in their bulk file.

Only one original report may be filed for an employer in each quarter. If the employer or another agency has filed on the employer's behalf prior to the TPA or ASO bulk file upload, the TPA or ASO will receive an upload error (critical error) and will be required to remove the non-original report from their bulk file to be successful for their remaining employers.

If the agency is unable to file a report during this time period, a TPA agency can file at the employer account level for any employer that has designated them as an external authorized user on their account. If the TPA is a correspondence agent or has not been authorized to submit reporting by the employer as an external authorized user, the agency will be unable to file a report for their client.

An ASO cannot file at the employer account level.

Late bulk filing is not supported in ESS.

Once the agent's file has been successfully submitted, ESS will produce a payment summary report for the agency's records. This report will contain one line item for each employer in the agency's file. Agents can access this file from the same screen used to submit wages.

Each line item will show the gross wages for the quarter / year, the merit rate of the employer, the contribution assessed, and the net amount due.

If the employer has a pre-existing credit on their account, the amount due indicated in the file will be reduced by the application of the credit.

See the [Payments section](#) for information on available payment methods.

VII. Amending prior Quarterly Employment and Wage Reports

ASO

An ASO cannot amend an employer's original employment and wage reports.

TPA

A TPA agency can file an amended report at the employer account level for any employer that has designated them as an external authorized user with either the wage records or administrator role.

Amendments are filed at the individual employer account level for each quarter that requires corrections. Agents must access the employer's account directly to file late reports or amend previously filed reports.

There is no mechanism available to make "cascade" or multiple quarter changes to a report.

For example, if an employee has been reported under the incorrect social security number for four years, the employer or agency must file sixteen amended reports.

Wage reports are amended by replacing the entire original file unless the employer has fewer than fifty (50) employees. If the employer has fewer than 50 employees, the record can be corrected on the screen as an individual record amendment.

If the amended gross wages are different than the original gross wages for the employer, meaning that the change is more substantial than correcting a social security number or similar identification field, the changes must be approved by a DWD auditor before the change will be reflected on the employer's account. The user that submits the amended report containing a change in gross wages will receive a confirmation of the filing. An amended report that does not change the gross wages does not result in an ESS confirmation. The amended report is self-approving and immediately replaces the original report.

Amending any quarter prior to 1Q2019 will cause the original UC1 reporting to be replaced by the amended quarterly wage and employment report requirements for the entire year. To be clear, all wages in the amended year will be re-evaluated per the requirements passed in 2019.

If the employer has previously self-calculated a wage base credit for an employee that performed services in more than one state or for a successorship, the credit may be lost per the changes in reporting requirements.

Successorship credits will be automatically applied to the extent that the transfer was reported to DWD with correct date information. The successor gets credit for any wage base paid by the predecessor. Therefore, credits for a quarter where a worker performs services for both employers are not awarded,

because the predecessor would not have paid the contribution at the time the concurrent employment occurs during the quarter.

Credits for wages paid to another jurisdiction are entirely dependent on the correct localization of the worker during the calendar year and the timely application for such credit by the employer. An expanded discussion of localization and wage base credits is found in the next section.

Correcting Inadequacies

At this time, a quarterly wage and employment report is considered inadequate only if the employer has failed to provide a potentially valid social security number (SSN) or individual tax identification number (ITIN).

This means that any set of nine digit numeric data that does not specifically violate the numbering conventions used by the IRS will be considered adequate for DWD wage and employment reporting purposes.

If the employer does not know the SSN or ITIN of the worker, they are advised to secure the information or to report using 000-00-0000 and the name of the worker. If the employer has more than one employee for whom the SSN or ITIN was not secured, the employer may use 000-00-000 and a different number as reporting more than one worker with the same SSN or ITIN will result in a critical error and prevent the employer from uploading the file. Do not use valid SSN or ITIN information for unknown numbers as intentional reporting of wages under the wrong identity is a violation of the Act.

At this time, DWD does not consider a report to be inadequate for any non-critical missing information. The employer will get a warning as discussed in the section on wage reporting but is not required to provide the missing or inaccurate information.

The employer can correct an inadequate or incomplete report in the same way that they could originally report. An employer with 50 employees or less can make corrections manually in ESS. An employer with more than 50 employees must replace the entire file using a file upload.

Prior quarter corrections must be done at the employer level by an internal account representative or by a TPA with either wages records or administrator authorization. An ASO cannot access this function in ESS. Agents with benefits only access cannot make corrections.

Correcting an inadequate or incomplete report may change the liability assessment to an employer even where there is no change in the gross wages reported. This is because the employer's taxable wages are based on the cumulative earnings of the individual worker compared to the Indiana wage base of 9,500. If the identity of the individual is changed, the amount of wage base credit attributed to the worker from prior quarters will also change. The identity of the worker is based solely on their SSN or ITIN.

Where the employer's gross wages are not changed as a result of the file replacement or manual correction, a tax worker is not required to approve the correction and no confirmation number is issued.

VIII. Localization / Multi-state Employment

Employee wages are usually only reported to one state per year by their employer.

Unless the organization is an American employer with international locations and the worker performs no services within the United States, wages are only reported to a state where the worker performs some part of their services.

If an employee performs all duties in one state, or if any duties performed in other states are incidental to the work in the primary state, or if the duties performed outside of the primary state are temporary or transient in nature, the employee's wages are reportable to the state where they usually perform services.

EXAMPLE – The worker is part of a road construction team based in Michigan. The Michigan Company gets a contract to repair a section of a highway that is partially located in Michigan and partially located in Indiana. When the Michigan team works on the Indiana section of the highway, the work in Indiana is temporary or transient in relation to the work that they perform full time in Michigan, so the work is localized to Michigan.

Now let's look at what happens if the Michigan team starts to run behind schedule, and they add a few workers to finish the repairs in Indiana. The additional workers are not going to work in Michigan for the company. They will not be needed once the project in Indiana is completed. These workers are reported to Indiana because they performed all their work in Indiana.

The Michigan Company will have to register for an unemployment account in Indiana to report these workers localized to Indiana. Employers must follow localization rules, even where it is inconvenient for them to do so.

If an employee performs duties in more than one state and the work is not incidental, temporary, or transient, the following tests are used to determine the correct state for wage reporting:

1. Report wages to the state from which the employee has a base of operations if some part of the work is performed in the same state as the base of operations. The base of operations can be a corporate office, regional office, legal address of a sole proprietor, etc. The base of operations is for the worker, so it may be a location from which the worker is dispatched if the worker always starts their current assignment from the same location. If there is no base of operations, or work is not performed in the same state as the base of operations, go to test 2.
2. Report wages to the state from which the employee is directed and controlled if some part of the work is performed in the same state as the origin of the direction and control. This is the state from which basic authority or control emanates, and should not be confused with the location from which an individual directly supervises the work performed under orders from a place of basic authority. If there is no work performed in the state where direction and control originates, go to test 3.
3. Report wages to the state in which the employee resides if some part of the work is performed in the state of residence. If none of these tests apply, contact DWD at 800-891-6499, and select the employer tax option.

If the organization needs additional localization examples, or wants to see the Unemployment Insurance Policy Letter (UIPL) issued to all states on localization, please [click here](#).

IX. Wage Base Credits – Multiple State Employment

Employers are entitled to a credit if they have paid wages to a state other than Indiana and the worker permanently relocates to Indiana during the calendar year.

Employers must apply for this credit as an adjustment to the amount assessed by DWD when the quarterly wage and employment report is filed. Please note that the assessment should be paid in full or the employer will be considered to be delinquent. Applying for a credit does not change the amount assessed or the employer's duty to pay in full on or before the due date.

To successfully apply for a credit in ESS go to the request menu and select the Penalty/ Interest / Waiver option.

For each individual that permanently relocated and is now localized to Indiana, please provide the worker's Social Security Number, Name, Prior State Name, Prior State Reported Gross Wages, Prior State Wage base, and the reason for the request in the comments box.

In the box marked Amount, type in the Prior State Reported Gross Wages. Please do not calculate or type in the amount of the contribution credit requested as DWD is required to calculate this amount based on the information provided.

Depending on the nature and completeness of the information submitted in ESS, a DWD auditor may need to reach out to the employer by email or phone to clarify or confirm the information provided. Please promptly return any calls or emails to expedite the approval process.

DWD will make one of three determinations based on the information provided, the requirements of the Act, and the UIPL discussed in the prior section on localization:

1. The worker has permanently transferred to Indiana and the wage base credit has been approved. The employer will receive a credit against the original assessment which can be refunded to the employer or used by the employer as a credit against their next assessment.
2. The worker is not localized to Indiana and the employer should amend their Indiana reporting and reporting to the correct state to move the wages to the state where the worker is localized. The request for credit will be denied, but the employer will receive a credit when they amend the wage report removing the worker entirely from Indiana.
3. The worker is localized to Indiana and the employer should amend their reporting to Indiana and the reporting to the incorrect state to move the wages to Indiana. The request for credit will be denied, but the employer may be entitled to a credit from the state to which employment was reported in error.

X. Payment Options

DWD requires electronic payment.

To facilitate this requirement, DWD offers multiple payment options to agencies and employers. Note that VPS – Lockbox and ACH with a distribution file require the payment of no less than 10 accounts. Do not initiate payments for zero dollars under any payment method as attempting to pay a zero amount by credit or debit will cause the employer's account to suspend.

DWD expects payment in full of the amount assessed to the employer without regard to the employer's self-assessment of credits due for any reason. If the employer has a pre-existing credit for overpayment of contribution, DWD will reduce the amount due by the amount of the credit.

If the employer believes that they are due a wage base credit on a quarter, they should check the status of their waiver request.

If the employer believes that they are entitled to a credit for wage base paid by their predecessor, they should check to see if the successorship has been reported to DWD. Successorships are supposed to be reported via ESS, meaning that the employer should be able to see if the request has been processed or not. If both the disposer and the acquirer employed the same person in a calendar quarter, wage base credit is not given to the acquirer until the subsequent quarter and only for a complete transfer. If the transfer is a partial transfer, the credit for payment of wage base and liability for unemployment claims are only transferable through the end of the last completed quarter.

If using any VPS payment method, the number required to authorize the transaction on an account with a debit block is either 1911925808 or 3911925808. Credit cards are processed by World Bank. E-Checks are processed by T-Tech on behalf of VPS.

If payment on an employer's account is received via any method except ESS, the payment is applied to the oldest outstanding liability not in warrant. The payment is not applied to the most recent quarter filed unless the employer is in good standing. If an employer is in a repayment agreement, making a current quarter payment via any method except ESS can put the employer agreement in default.

ESS (payer's bank account is debited)

After submitting a multiple employer file successfully, ESS will produce a payment summary report for the agency's records. This report will contain one line item for each employer in the agency's file.

Each line item will show the gross wages for the quarter / year, the merit rate of the employer, the contribution assessed, and the net amount due.

If the employer has a pre-existing credit on their account, the amount due will be reduced by the application of the credit.

Agencies are not allowed to create additional credits on an employer's account when reporting and paying in ESS.

Wage base credits must be applied for separately and are not deducted from the amount of contribution assessed.

When selecting the Pay Now option, the user will be redirected to a secure, linked, VPS website for processing and will be returned to ESS after the payment is completed.

VPS – Lockbox (one or more payer bank accounts are debited)

DWD partners with Value Payment Systems (VPS) to offer Agents the opportunity to submit a banking file via SFTP to a site hosted by VPS. This payment method requires prior approval by VPS. The

Agent must submit a non-disclosure agreement to be approved. For additional information on file layouts and required agreements, please contact DWDESSCommunications@dwd.IN.gov. If using this payment method, please do not include zero payments in the file. A zero payment cannot be processed and will cause the employer's SUTA account to be suspended pending resolution of the zero payment request.

ACH + Payment distribution file (DWD's bank account is credited)

DWD allows Agents representing ten or more clients to deposit one lump sum into a ZBA maintained by the Agency and to follow-up that deposit with a distributions file. This is not a NACHA ACH Credit. This is a limited use deposit with a file communication provided as a courtesy to Agents. Please do not use this payment method for less than ten employers and do not make a "penny test" against the bank account.

For bank account and file specifications, please contact DWDESSCommunications@dwd.IN.gov.

Individual account payments via VPS

Employers and Agents can make payments at the individual account level using a stand-alone VPS website (www.payingov.com/DWD). This website does not communicate with the UPLINK system, so the SUTA account number and FEIN are not verified against ESS.

If using this website, please be sure that you select Employer Liability Payments from the first screen.

On the second screen, please select Pay Now to make a same day deposit to an employer account or Future one-time payment to schedule a payment at a later date. We do not recommend selecting recurring payments unless the employer has a repayment agreement with DWD, as it is unlikely that the employer would have the same amount due periodically.

In the First and Last Name fields, DWD would like the user to indicate the name of the individual DWD should contact if there is a problem with the payment. The user can put the business name in these sections if they would like, but it is not recommended. If paying by a credit card, this should be the name on the account.

The account address (mandatory field) should be the mailing address of the employer as indicated in UPLINK if known. If paying by credit card, the billing address is used.

The Business Name is a mandatory field under Payment Information.

The Payment Method dropdown box has the following options: Credit Card, Debit Card, ECheck. There is no charge for ECheck. Using a credit or debit card will result in a service charge of 2.49% with a \$1.00 minimum. This is a pass-through of the merchant fees and will be shown as a separate line item on the user's credit card statement. This money is collected by VPS on behalf of VPS and no part of the service fee is paid to DWD.

For questions about employer qualification, please contact DWD at (800) 891-6499 and select the employer tax option.

XI. ESC file Upload

Agents have functionality available that allows them to verify employer account numbers and merit rates via a file exchange which is called ESC File Upload. This functionality is not used for reporting wages. A wage file will appear to successfully upload if the user selects ESC File Upload from the menu, but the file will not be processed for quarterly reporting and the file exchange will fail due to invalid data. To successfully download the output files, the user must have Zip 7 or a similar decompression software loaded.

UPLINK will return the maximum year available at the time the exchange file is initiated. This means that an exchange file requested after merit rates are produced for the next calendar year, generally late November of the current year, will return the next year's rates.

Rate Exchange Input file Layout:

	ICESA Field Name	Location	Length	Comments
I1	Employer FEIN	1 – 9	9	Numeric Right Justified leading zero if necessary
I2	IN SUTA Number	10 – 15	6	Numeric Right Justified leading zero if necessary
I3	IN SUTA Suffix	16	1	Alpha space if not applicable
I4	Merit Rate per the user's records	17 – 21	5	Numeric Right Justified Leading zero if necessary. Do not include decimal.
I5	Employer Name	22 – 61	40	Left Justified. Fill with spaces
I6	Employer Address line 1	62 – 101	40	Left Justified. Fill with spaces
I7	Employer Address line 2	102 – 141	40	Left Justified. Fill with spaces
I8	Employer City	142 – 164	23	Left Justified. Fill with spaces
I9	Employer State	165 – 166	2	USPS standard abbreviation
I10	Employer Zip Code	167-175	9	Zip + 4. Do not include hyphen. Zero fill extension if unknown.
I11	Employer phone number	176 – 185	10	Zero fill if unknown. Numeric. Do not include hyphens
I12	Employer fax number	186 – 195	10	Zero fill if unknown. Numeric. Do not include hyphens
I13	Employer contact name	196 – 225	30	Left Justified. Fill with spaces

Rate Exchange Output file Layout:

	ICESA Field Name	Location	Length	Comments
O1	Employer FEIN	1 – 9	9	Numeric Right Justified leading zero if necessary
O2	IN SUTA Number	10 – 15	6	Numeric Right Justified leading zero if necessary
O3	IN SUTA Suffix	16	1	Alpha space if not applicable
O4	Merit Rate per our records	17 – 21	5	Numeric Right Justified Leading zero if necessary. Do not include decimal.
O5	Employer Name	22 – 61	40	Left Justified. Fill with spaces
O6	Employer Address line 1	62 – 101	40	Left Justified. Fill with spaces
O7	Employer Address line 2	102 – 141	40	Left Justified. Fill with spaces
O8	Employer City	142 – 164	23	Left Justified. Fill with spaces
O9	Employer State	165 – 166	2	USPS standard abbreviation
O10	Employer Zip Code	167-175	9	Zip + 4. Do not include hyphen. Zero fill extension if unknown.
O11	Employer phone number	176 – 185	10	Zero fill if unknown. Numeric. Do not include hyphens
O12	Employer fax number	186 – 195	10	Zero fill if unknown. Numeric. Do not include hyphens

O13	Employer Seasonal Indicator	196	1	Y if seasonal
O14	Employer Payment Method Indicator	197	1	R for Reimbursable; T for Taxable
O15	Merit Rate Changed Indicator	198	1	Y if the merit rate has been changed

The output file will be updated only in the event of an exact FEIN / SUTA match. Field I13 is deleted and Fields O13, O14, and O15 are added. Field I4 is updated to the current agency record in Field O4. If Field O4 does not match Field I4, the change indicator is set to Y in field O15. All other fields are as submitted on the input file.

In addition to the output file, the user will receive an error message report. The following table provides the user with the error number, the failed edit, and the corresponding error message. Service providers should contact their customer to resolve reported edit failures to avoid incorrect quarterly reporting for the upcoming quarter.

Potential Error Messages:

NO.	EDIT DESCRIPTION	ERROR MESSAGE
1	Input FEIN Blank Or Equal Zeros Or Not Numeric	"INVALID FEIN NUMBER"
2	FEIN Not Found On Database And Input Employer Account Blank	"FEIN NOT FOUND"
3	FEIN Found On Database. The Populated Employer Account Was Not Found	"NO MATCH ON STATE EMPLOYER ACCOUNT NUMBER - FOUND FEIN 99-9999999 WHICH HAS STATE ACCOUNT 999999XX"
4	FEIN Found And Employer Account Found On Database But Not For The Same Employer (Mis-Match)	"MIS-MATCH ON FEIN/STATE ACCOUNT - FEIN 99-9999999 HAS STATE ACCOUNT 999999XX - STATE ACCOUNT 999999XX HAS FEIN 99-9999999"
5	FEIN Not Found On Database And Employer Account Found	"FEIN NOT FOUND - MATCHING STATE ACCOUNT 999999XX HAS FEIN 99-9999999"
6	FEIN/State Account Found But Status In Void And Transferred As The Result Of Complete Acq/Disp	"EMPLOYER ACCOUNT 999999XX IN XXXXXXXX STATUS - SUCCESSOR STATE ACCOUNT IS 999999XX"
7	FEIN/State Account Found But Status In Void And Transferred And Multiple Partial Involved	"EMPLOYER ACCOUNT 999999XX IN XXXXXXXX STATUS - MULTIPLE PARTIAL SUCCESSORS INVOLVED"
8	FEIN/State Account Found But Status Not Active Or Void And Transferred	"EMPLOYER ACCOUNT 999999XX IN XXXXXXXX STATUS"
9	Input FEIN Populated And Employer Account Number Not Populated And Multiple FEIN'S Exist	"MULTIPLE FEIN MATCHES - FEIN 99-9999999 MATCHED ACCOUNTS 999999XX, 999999XX, 999999XX, 999999XX"
10	Input FEIN And Employer Account Number Populated But No Match And Multiple FEIN'S Exist	"MIS-MATCH ON FEIN/STATE - STATE ACCOUNT 999999XX HAS FEIN 99-9999999 - FEIN 99-9999999 HAS MULTIPLE STATE ACCOUNTS"
11	Merit Rate For Requested Year Does Not Exist	"MERIT RATE FOR REQUESTED YEAR NOT CALCED"
12	Input FEIN And Account Not Found On Database	"FEIN NOT FOUND AND EMPLOYER ACCOUNT NOT FOUND"

If the Agent does not have proficiency in creating or using files of this type, DWD has staff that are available to assist in using Excel to create the required ASCII (ICESA) formatted file. Please send an email to DWDESSCommunications@dwd.IN.gov for assistance.

XII. Tax Notices, Protests, and Waivers other than out of state wage base credits

Correspondence History

When an employer authorizes a TPA in ESS, the TPA is given access to the employer's correspondence history. The correspondence history option in ESS provides copies of all notices mailed to the employer by DWD for the last two years (731 days).

The correspondence history provides copies of all notices appropriate to the user's role assignment. If the user has been assigned a role of benefits only, the user can access only determinations related to claim filing which does not include Base Period Separation Notices. Access to an employer's Base Period Separation data is available electronically only through [SIDES](#) enrollment. An administrator can see every notice mailed to the employer.

As of March 2019, DWD will direct request for documents to ESS. If the requestor is authorized to receive the document(s), they will have access in ESS to review or print a copy of the notice. If the requestor cannot access the document(s) in ESS, they do not have the employer's authorization to receive the notice.

Reimbursable Invoice

Reimbursable employers will receive a monthly invoice which will reflect any unpaid invoices in addition to the current amount being assessed. If a reimbursable employer wishes to dispute the amount of any current invoice, they must do so by filing a written protest not later than fifteen (15) days after the invoice is mailed by DWD. The mailing date and the invoice date printed on the invoice are the same date. If the employer does not protest the current portion of the invoice within the time period allowed by statute, then the employer must pay the invoice in full by the end of the month. The employer tax protest form, SF55109, can be found [here](#).

Please be aware that DWD has the presumption of being correct when issuing an invoice, so the accrual of interest is not stopped (stayed) by a protest. The employer should also be aware that part of the election to be reimbursing is a certification that the employer will make payment in full as invoiced.

If the employer does not win the protest, they will be required to pay all assessments including any interest associated with the failure to make a timely payment. DWD will not initiate any collection action during the time that the invoice is under protest, but the employer is strongly encouraged to make the payment in full by the due date and seek a refund after the protest has been decided by the liability administrative law judge to avoid being assessed with interest.

Notice of Assessment / Notice and Demand

Contributory employers receive an on-screen notice of assessment only when contribution is established for a quarter. If the employer is relying on an agent to file the quarterly wage report, the agent is the entity receiving the assessment when the wages are accepted and posted in ESS.

In addition to any other notices regarding an assessment, DWD will issue a notice and demand to a

contributory employer if collection action is to be initiated. Employers should respond promptly to the notice and demand – in writing or by creating a repayment agreement. The notice and demand provides information with regard to the unpaid portion of the assessment only. To see the details of the assessment including the taxable wages, merit rate, and application of credits, please use the ESS wage summary screens and printable documentation.

Employers have fifteen (15) days from the date of the notice and demand to protest the amount that DWD has determined that they owe. The employer tax protest form, SF55109, can be found [here](#).

As with reimbursable invoices, DWD is considered to have correctly assessed the employer at the time the assessment is made. DWD will not initiate collection action while the assessment is under protest, but the protest does not stop the accrual of interest on the balance due. Employers are strongly encouraged to pay all assessment, even if they are protesting, to keep interest from accruing on the balance due. If the employer wins the protest, they can receive a refund of any payment where DWD has wrongfully assessed the amount due.

Merit Rate Delinquency and Penalty Rates

All contributory employers that have missing quarterly reports, outstanding assessments, or outstanding predecessor liabilities are issued a merit rate delinquency notice warning the employer that their merit rate in the next year will be increased by 2%.

If the employer has elected to be represented by a tax correspondence agent, the merit rate delinquency notice will be mailed to the tax correspondence agent and not to the employer's legal address. Designating a TPA through the user maintenance function in ESS does not cause the mailing to go to the agent, as mailing is controlled by the use of a correspondence agent only.

Employers and agents are specifically warned not to use an Agent address for the legal address of the employer when registering or updating the employer account information. If DWD initiates a collection action against the employer and the employer has certified in ESS that the legal address for service of a notice is the Agent address, the county sheriff will execute the warrant – and DWD may file the tax lien – against the property indicated as the employer's.

The merit rate delinquency notice is not subject to protest. The mailing is a required by statute to warn the employer that they are subject to the penalty rate. It is not an original determination or assessment which are protestable. If an employer or agent receives this warning, do not delay. Access the employer's account in ESS to determine the nature of the issue, file all missing quarterly wage and employment reports, and make any payment indicated as due and owing by the due date on the face of the notice, or the employer will be penalty rated.

Merit Rate Notices

DWD issues each contributory employer a merit rate notice each year based on the employer's reserve balance as a ratio of their potential liability. The employer's reserve balance, or experience account balance, is the sum of all contribution payment received less all chargeable benefit awards, mutualized benefit distributions, and refunds. Potential liability is defined as the sum of the last three fiscal years' taxable wages. The ratio of the employer's reserve divided by the potential liability is the employer's reserve ratio which is used to assign an employer a merit rate once the employer has sufficient data for

the rate to be calculated.

An employer is considered to have sufficient data for the rate to be calculated when they have had three continuous fiscal years of taxable wages. For DWD purposes, the fiscal year is July 1 to June 30. An employer cannot be merit rated unless each fiscal year has taxable wages greater than zero and unless the employer has been liable for unemployment in each of the same periods. This means that most new employers that are not successor employers have a new employer rate for four calendar years. This also means that an employer that leaves Indiana or is dormant for one of the fiscal years will go back to the new employer rate for at least three calendar years until they have sufficient data in those thirty-six months ending on June 30.

Unless Indiana is borrowing from the Federal Treasury, i.e. the Trust Fund is insolvent, rate notices are created in November with a mailing date in December.

If Indiana is in a position that requires borrowing to pay unemployment benefits, rates are usually not issued until January of the rating year.

DWD must issue the rates no later than March 30 of the year in which they are effective per statute.

Merit rates are always effective for a full year from January 1 to December 31. Employers are not issued two different rates during the same year, but employers can be recalculated (rerated) for cause. The primary cause for an employer to be recalculated is failure to report the acquisition of another employer's assets and /or workforce. A rate can be recalculated up to four years in arrears if there is cause for DWD to believe that the rate was wrong.

Annual merit rates are not subject to an employer protest, as all factors that create the merit rate calculation are determinations that were protestable at the time that they were issued to the employer.

If an employer is determined to be a successor employer, the employer should protest the underlying determination of successorship and not the calculation of the merit rate.

Each employer, or tax correspondence agent, is mailed one copy of the merit rate notice each year. If the employer or TPA needs additional copies of the notice, the documents are available in ESS under the correspondence history menu. DWD does not mail or fax merit rate notice copies. If the requestor is authorized to receive the document, the document is available in ESS. If the requestor cannot access ESS, they do not have the required authorization to receive the document.

Employer Liability Protests

Liability Administrative Law Judges (LALJs) conduct hearings concerning employer coverage and premium liability. The LALJ's jurisdiction is limited to disagreements between employers and DWD regarding:

- Assessments for interest, taxes, contributions, payment in lieu of contribution, surcharge, and penalties;
- Successorship, including these related issues:
 - The transfer of accounts;
 - The determination of rates of contributions;

- Determinations under the SUTA Dumping Prevention Act (Ind. Code § 22-4-11.5)
- Employer benefit charging;
- Claims for refunds or adjustments;
- The definition of covered employment (worker misclassification) under Ind. Code § 22-4-8.

The organization may protest an initial determination by delivering an Unemployment Insurance Tax Protest (SF55109) to the address indicated on the Unemployment Insurance Tax Protest form.

Protests should be filed on the form provided by DWD. If the organization is not able to use the protest form, please submit the protest in writing and include the basis for the protest, the facts or evidence the organization relied on in determining that the actions of DWD were erroneous, a copy of the document that prompted the protest, and any supporting documents that the organization would like to have examined in support of the claim. The employer must sign the protest. If the organization is represented by counsel, the name and contact information for the representative and for the organization should be included on the protest document. The organization can elect to be heard on its own cause without counsel or can have an attorney represent it. Representation is not required. Legal representation is at the organization's own expense. Non-attorney agents cannot represent an employer in a tax liability hearing per Ind. Code § 22-4-32-3. This requirement is different from representation in a hearing on claimant benefit eligibility where a lay person or agent may represent a party per Ind. Code § 22-4-17-3.2.

Protests must be received within fifteen (15) days after the date on the initial determination or notice being protested. Filing a protest after the fifteen (15) day deadline may result in a dismissal.

Employer protests of UI Tax determinations are with regard to the correct application of the Act to their SUTA liability and are not considered Tax Protests for purposes of the Indiana Court of Appeals.

When the organization is preparing the protest, please be sure to address the issue at the root of the determination. The Liability Administrative Law Judge is specifically prohibited from making a determination of qualification for UI Benefits.

Proceedings before a Liability Administrative Law Judge (LALJ):

Upon receipt of the protest, the LALJ will set a date for a telephonic Pre-Hearing Conference and notify the interested parties. The LALJ will provide each party with a Notice of Pre-Hearing Conference. The Notice will inform the parties of the issues raised by the employer's protest, the date and time of the telephonic Pre-Hearing Conference, the requirement for the protesting party to contact IDWD Legal no later than seven (7) days prior to the Pre-Hearing Conference to discuss the status of the protest. The parties should be prepared to discuss their availability and availability of witnesses for future conferences and hearing, whether the case has settled, and additional issues or parties that may be necessary to resolve the matter. **Appearance at the Pre-Hearing Conference is mandatory and failure to appear within fifteen (15) minutes of the scheduled start time may result in dismissal of the protest in its entirety.** The LALJ will contact the parties for the Pre-Hearing Conference at the telephone contact number that they submit to the LALJ in writing prior to the hearing. Parties are to remain available at the contact number that was provided to the LALJ up to and including sixty (60) minutes from the scheduled start time.

In general, the Indiana Rules of Trial Procedure and Indiana Rules of Evidence shall govern proceedings

before an administrative law judge. 646 Ind. Admin. Code 5-10-5.

Parties are encouraged to engage in settlement negotiations and keep the LALJ updated regarding status of settlement negotiations. Parties may make requests of the LALJ and should send copies of their requests to all noticed parties. Parties may file requests for continuances of an upcoming Pre-Hearing Conference and requests for enlargement of time for pending deadlines if the Pre-Hearing Conference has occurred.

If the protested matter proceeds to a hearing the LALJ will discuss during status conference and Final Pre-Hearing Conference, hearing dates, hearing location, dates for exchange of final witness and exhibit lists, dates for parties to exchange exhibits, and a date for parties to file joint stipulations as to facts and documents not in dispute.

After the hearing, the LALJ will issue a final decision to all interested parties. Decisions of the LALJ are appealable. The decision of the LALJ becomes final 30 days after the mailing date, unless there is a filing of a Notice of Appeal within the 30 days, and a subsequent case filed with the Indiana Court of Appeals. The Notice of Appeal delays the decision for 30 days.

Reasonable Cause Waivers

The Department has limited discretionary authority to waive the assessment of interest or the assessment of a delinquency (penalty) rate where the employer can show that a reasonable business person in the same circumstances would not have been able to comply with the statute to report and pay their unemployment on time.

To initiate a request for a waiver of penalty or interest for not making timely payment on a quarterly report or reimbursable bill, go to ESS and select the menu/commands Requests > Request Interest/Penalty Waiver > Add Waiver. The organization will need to select the quarter and year for which a waiver is being requested, and provide information about why the Department should grant the waiver request.

A tax worker will reach out to the organization, usually by email, about the request as additional documentation is always required before DWD can approve a waiver request. If the organization does not respond to the request for additional information, or if the organization does not provide the documentation requested within ten (10) days of the tax worker making the request, then the request will be denied. A notice indicating approval or denial of the waiver is sent to the account holder.

Reasonable cause includes circumstances as prescribed by the department for such unavoidable events as:

- Acts of
 - Nature;
 - God;
 - Terrorism;
 - War;
- Death or incapacitation of an owner or preparer;
- Theft, embezzlement, or deceit by a responsible party, fiduciary, or trusted employee;
- Timely mailed but not delivered (after 1Q2019 will be applicable only for employers with

- electronic filing waivers)
- ESS unavailable / widespread internet outages (does not apply to employer password issues);
- Reliance on a third party provider (does not apply to interest assessments, but can be a basis for removing a penalty assessment).

This list is not intended to be all inclusive as each request is evaluated on the merits and documentation provided by the employer.

If the organization has an electronic filing waiver, and all requests for waiver of the delinquency merit rate modifier (penalty rate) are made by submitting a request in writing to DWD.

Requests can be mailed to:

IDWD – Employer Account Maintenance
ATTN: Request for Waiver
10 N Senate Ave. RM SE 202
Indianapolis, IN 46204-2277

Penalty Rate waiver requests can also be emailed using the contact us option on our website. Select AskWorkOne, and then select employer / merit rate from the options on the screen.

XIII. Collection Actions

Employers are required to make payment in full for all assessment of contributions, surcharges and / or reimbursements on or before the due date provided in statute.

The due date for reimbursement is the end of each calendar month for the prior month's benefit charges. The due date for contribution and surcharge is the last day of the month following the last day of the calendar quarter.

If an employer fails to make required payment timely and in full, the employer can be subject to a number of punitive measures such as interest, penalties, fines, fees, damages, and court costs.

If the employer has not protested the assessment or paid its assessed liability, DWD has the authority under the law to take aggressive collection action.

- DWD can file a tax warrant with the county clerk, which places a lien on real and/or personal property of the business, including the responsible parties as described in the prior section.
- DWD can request that the sheriff collect on the tax warrant, which may include such actions by the sheriff as a bank levy or seizure of the business assets for sale at auction.
- DWD can file a request with the Attorney General to enjoin a business against operating in Indiana.
- DWD can levy the bank account and / or the accounts receivable of the business.
- DWD can intercept any tax returns of the business – and of the responsible parties as described

in section XV.

Employers can avoid collection action by filing all required returns in a timely manner, communicating changes in the filing status of the business promptly to DWD, and responding to all mailings from DWD in writing.

If the employer's business experiences a cash flow problem or needs additional time to make payment in full on a quarterly return, payment agreements are available if certain conditions are met. Please contact DWD to learn more about payment agreements before DWD is forced to take collection action against the employer or the business.

A communication between the employer and their agent does not carry any weight or authority with regard to the collection of assessment. Agents must be careful to instruct employers to contact DWD in the event that a collection notice is received. If the Agent is not authorized by the employer to represent them in ESS, the Agent will not be able to access information about the employer account via a phone call to DWD. DWD is required by statute to protect the confidentiality of the employer's records. An employer authorizes DWD to release information to a named agency by designating the TPA as either an external authorized user or as a correspondence agent through the user or profile maintenance functions in ESS.

XIV. Civil Penalties to non-employers

Most of the fines, penalties, and interest associated to payment delinquency, inadequate, inaccurate, or missing reports are directed to the employer without regard to their representation by an agent. However, the SUTA Dumping Prevention Act introduced civil penalties for non-employers that advise or assist an employer in violating any provision of the Act where the violation prevents DWD from assessing or collecting the correct amount of contribution.

The civil penalty for a non-employer, such as a third party agent, is \$5000 per violation.

XV. State Information Data Exchange System (SIDES)

What is SIDES

SIDES is a web based system that allows electronic transmission of information requests from UI agencies to employers and/or Third Party Administrators (TPAs), as well as transmission of replies containing the requested information back to the UI agencies. There are two ways employers or TPAs can connect with SIDES.

SIDES E-Response

SIDES E-Response is a secure website that employers use to exchange UI information with state agencies electronically. When a UI claim is filed, IDWD will send an email notification within 24 hours to the designated email address. Participating employers or their third party administrators (TPA) submit a response to the request for UI separation information online, attach supporting documentation, and receive an immediate date-stamped confirmation of receipt. In Indiana, you also receive potential charging liability information for UI claims online!

UI SIDES

UI SIDES is best suited for employers and TPAs who typically deal with a large volume of UI information requests from multiple states or territories. UI SIDES is best suited for employers or TPAs processing 150 – 200 claims per year in five or more states / territories.

While SIDES requires up-front IT integration resources and efforts, it has the potential to streamline the UI response process.

Currently, employers and TPAs use SIDES to exchange separation information with 50 states and territories in a standard format.

In Indiana, you also receive potential charging liability information for UI claims through SIDES!

The NASWA SIDES Team provides resources such as the Concept of Operations and Implementation Guide, Developers' Guide, and model software for connecting to the Central Broker. Technical staff is also available to answer questions during the integration development process.

XVI. Useful Links

Employer Self Service (ESS)- <https://uplink.in.gov/ESS/ESSLogon.htm>

SIDES- <https://www.in.gov/dwd/sides.htm>

Employer Handbook - https://www.in.gov/dwd/files/Employer_Handbook.pdf

Unemployment Insurance Page - <https://www.in.gov/dwd/3474.htm>

Forms and Downloads - <https://www.in.gov/dwd/2406.htm>

Webinars and Instructions - <https://www.in.gov/dwd/3454.htm>