

## **CHAPTER 81-03-03.2 NEW JOBS CREDIT FROM WITHHOLDING**

### Section

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#### **81-03-03.2-01. Definitions.**

For purposes of implementing section 3 of chapter 493 of the 1993 Session Laws, unless the context clearly indicates:

1. "Act" means chapter 493 of the 1993 Session Laws of North Dakota.
2. "New job" means a job for which training is actually provided for under the Act.
3. "Program funds" means any money loaned to a business as a result of a training agreement entered into with job service North Dakota under the Act.
4. "Training" means a new job training program or project approved by job service North Dakota.

**History:** Effective September 1, 1994.

**General Authority:** NDCC 52-02.1, 57-38-56

**Law Implemented:** NDCC 52-02.1

#### **81-03-03.2-02. New jobs credit from withholding.**

Except as provided in section 81-03-03.2-03, the new jobs credit from withholding is the total amount of income tax the employer actually withholds pursuant to North Dakota Century Code section 57-38-59 from the wages paid to all individuals employed in a new job during the taxable period. The new jobs credit from withholding does not reduce the amount an employer must pay pursuant to North Dakota Century Code section 57-38-60.

**History:** Effective September 1, 1994.

**General Authority:** NDCC 52-02.1, 57-38-56

**Law Implemented:** NDCC 52-02.1

#### **81-03-03.2-03. Withholding not included in new jobs credit from withholding calculation.**

The income tax withheld for an individual employed in a new job may not be included in determining the amount of credit if any of the following apply:

1. Training for the new job has not commenced.
2. The individual employed in the new job is exempt from the individual income tax provisions of North Dakota Century Code chapter 57-38.

**History:** Effective September 1, 1994.

**General Authority:** NDCC 52-02.1, 57-38-56

**Law Implemented:** NDCC 52-02.1

#### **81-03-03.2-04. New jobs credit from withholding statement.**

An employer shall complete and file a new jobs credit from withholding statement as prescribed by the tax commissioner. The new jobs credit from withholding statement must be attached to each return the employer is required to file pursuant to subsection 2 of North Dakota Century Code section

57-38-60. The employer shall file the new jobs credit withholding statement for each taxable period until the employer is no longer eligible for the new jobs credit from withholding. The tax commissioner shall not transfer the equivalent credit amount until such time as the statement required by this section is filed and the amount deducted and withheld by the employer as required by North Dakota Century Code section 57-38-60 is paid.

**History:** Effective September 1, 1994.

**General Authority:** NDCC 52-02.1, 57-38-56

**Law Implemented:** NDCC 52-02.1