



Division of Unemployment Insurance  
P. O. Box 9950  
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(302) 761-8484

10/07/13

**REHOBOTH DEWEY BEACH  
CHAMBER OF COMMERCE  
P O BOX 216  
REHOBOTH BEACH DE 19971**

Dear Delaware Employer,

This letter is to notify you about two legislative changes that impact Delaware employers and also to encourage you to enroll in SIDES E-Response (State Information Data Exchange System) as the method to submit employee separation information to the division when a claim for unemployment insurance benefits is filed against your business.

**Taxable Wage Base:** In accordance with the provisions of House Bill 168 signed into law on August 15, 2013, the taxable wage base for your unemployment insurance tax will be \$18,500 for CY 2014.

**Non-relief of Charges to UI Tax Account:** House Bill 91, signed into law on July 1, 2013, was required to bring Delaware's unemployment insurance law into compliance with federal unemployment insurance law.

Specifically, an employer's unemployment insurance tax account cannot be relieved of charges for an unemployment insurance claim if the employer or the employer's agent fails to provide the Division of Unemployment Insurance employee separation information, fails to provide the division employee separation information within seven calendar days from the date on the separation notice or provides the division inadequate/insufficient employee separation information and as a result, unemployment insurance benefits are erroneously paid to an individual.

The provisions of House Bill 91 apply to any overpayment of unemployment insurance benefits established after October 21, 2013.

**SIDES E-Response:** SIDES E-Response enables employers to submit employee separation information online to the division whenever a claim for unemployment insurance benefits is filed against your business.

SIDES E-Response offers many benefits that will help employers simplify and streamline responses to the division for employee separation information. These benefits include:

- Use of the system will facilitate compliance with the provisions of House Bill 91 regarding the timely and adequate provision of separation information.
- Use of the system is free of charge.
- The system has multiple layers of security to protect the exchange of sensitive/confidential data.
- Administrative costs can be reduced and time savings realized because use of the paper form UC-119C will be eliminated.

How does SIDES E-Response Work?

- When a claim for unemployment insurance benefits is filed, the claimant provides the employer's name and the system matches that employer's unemployment insurance account number to the division's Employer Address file. If the employer has elected to participate in the SIDES E-Response program, the

claimant's information is processed and an email is sent to the employer. This email will contain a link to the SIDES E-Response website along with a password to access the electronic separation information for the employee.

- Upon accessing the SIDES E-Response website, the employer then enters the information requested and electronically submits a response to the division.
- The employer has the capability to print their UC-119C responses and/or save them to their computer.

How does an employer elect to participate in SIDES E-Response?

- An employer needs to register with the Division of Unemployment Insurance using the following website: <https://ess.delawareworks.com>.
- On the first visit, a system administrator account needs to be established - the employer's Delaware unemployment insurance account number and the employer's FEIN are required to create this account.
- When the account is created, the system administrator will receive an email with credentials to access the system to enter the UC-119C mailing address and email address. The email address is critical for this system because that is how the employer is notified that an employee has filed a claim for unemployment insurance benefits. This email will contain the link to the Delaware E-Response website and a password to access the electronic version of the UC-119C (Separation Reason Form).
- The system administrator can designate up to two other staff members within their organization as a back-up system administrator.

Again, the division strongly encourages employers to participate in SIDES E-Response.

If you have any questions about the taxable wage base or the non-relief of charges to an employer's unemployment insurance tax account, please contact the division's Employer Tax Operations Unit by telephone at (302) 761-8484 or by email at [DOL\\_UI\\_Employer\\_Tax\\_Questions@state.de.us](mailto:DOL_UI_Employer_Tax_Questions@state.de.us).

If you have any questions about accessing SIDES E-Response, please contact the division either by email at [dol\\_oui\\_sides@state.de.us](mailto:dol_oui_sides@state.de.us) or by telephone 302-761-8360. However, if you are a client of ADP-California, ADP-St. Louis, Equifax (formerly TALX), Employers Edge, or Personnel Planners, you should contact your third party agent, not this division, about enrollment in SIDES.

Sincerely,

*W. Thomas MacPherson*

W. Thomas MacPherson, Director  
Division of Unemployment Insurance