

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

**This document is from the files of the Office of
the Maine Attorney General as transferred to
the Maine State Law and Legislative Reference
Library on January 19, 2022**

April 1, 1946

To Unemployment Compensation Commission
Re: National Labor Relations Board BackPay Award

Pursuant to the decision of the Supreme Court of the United States in the case of the Social Security Board, petitioner, v. Joseph Noirotko, the opinion of this office previously issued to the effect that National Labor Relations Board back pay awards do not constitute wages as such term is used in the Unemployment Compensation Law of Maine, is hereby revoked.

Payments of back wages made pursuant to an order of the National Labor Relations Board are regarded as wages to the extent that employers are required to pay taxes thereon, pursuant to the provisions of the Federal Unemployment Tax Act.

It is the opinion of this office that the Unemployment Compensation Commission of Maine should collect contributions on such retroactively under the Federal Unemployment Tax Act.

John S. S. Fessenden
Assistant Attorney General