

MAINE STATE LEGISLATURE

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EMPLOYER'S GUIDE

to the

MAINE EMPLOYMENT SECURITY LAW



Prepared By The
MAINE DEPARTMENT OF LABOR
UNEMPLOYMENT COMPENSATION DIVISION

IF YOU HAVE QUESTIONS ON:

WRITE TO THE FOLLOWING
ADDRESS:

OR CALL:

Liability under the
Unemployment Insurance Law;
coverage of a person who works
for you; transfer of
experience rates; tax rates

Maine Department of Labor
Unemployment Compensation Div.
Employer Status Unit
20 Union Street, P.O. Box 1057
Augusta, Maine 04332-1057

(207) 287-3176

Filing of quarterly or annual
contribution reports; notices
of underpayment or over-
payment; refunds; federal
certification; voluntary
contributions

Maine Department of Labor
Unemployment Compensation Div.
Contributions Unit
20 Union Street, P.O. Box 1057
Augusta, Maine 04332-1057

(207) 287-1237

Enforcement action to collect
amounts due including the
filing of a tax warrant;

Maine Department of Labor
Unemployment Compensation Div.
Delinquency Recovery Unit
20 Union Street, P.O. Box 1057
Augusta, Maine 04332-1057

(207) 287-1239

Eligibility of a claimant to
receive unemployment insurance
benefits; an offer of
reemployment to a former
employee currently receiving
benefits; information
regarding a person who may be
fraudulently receiving
benefits

Write or call the local
unemployment insurance office
where the claimant filed
his/her claim for benefits at
the address or telephone
number shown on the back
cover. The local office name
is shown on the Notice of
Potential Benefit Charge. If
you are unable to determine
the correct local office, you
may direct your inquiries to:

Maine Department of Labor
Unemployment Compensation Div.
Deputy Div. Director, Benefits
20 Union Street, P.O. Box 309
Augusta, Maine 04332-0309

(207) 287-3805

Matters other than the above
or inquiries of a general
nature (the offices shown in
the opposite column can
provide you with general
information and can refer you
to the proper office to handle
your specific problems)

Maine Department of Labor
Unemployment Compensation Div.
Employer Status Unit
20 Union Street, P.O. Box 1057
Augusta, Maine 04332-1057

(207) 287-3176

OR

Write or call the local Field
Office at the address or
telephone number shown on
pages 83-85.

Liability under the Federal
Unemployment Tax Act (FUTA)

Consult the nearest office of
the Internal Revenue Service.
Check the United States
Government listing in the
telephone directory.

Angus S. King, Jr.
Governor



Valerie R. Landry
Commissioner

DEPARTMENT OF LABOR

P.O. Box 309, Augusta, Maine 04332-0309 - *Offices Located at 20 Union Street*
TDD (Hearing Impaired Only) 1-800-794-1110

Dear Employer:

You have been notified by the Department of Labor's Unemployment Compensation Tax Section by our Form Me. FX-1.1, "Notice of Liability," that you were determined to be a subject employer under the Maine Employment Security Law. Your Maine Employer Account Number has been assigned and that number should be used on all correspondence with this Department. The information contained in this letter is intended to assist you in complying with your obligations under the Employment Security Law. This information should provide you with a better understanding of the Law and should make your compliance easier. Statements in this letter are intended for general information purposes and do not have the effect of law or regulation and are not designed to cover all phases of the Law nor to answer all questions. Specific questions should be directed to the Department. A copy of the Employment Security Law and the Rules Governing the Administration of the Law is available upon request. Some of the important items for your consideration include:

...**"EMPLOYER'S CONTRIBUTION AND WAGE REPORT," FORM ME. C-1**...This report must be filed for each calendar quarter whether or not you had employment during the quarter. The contribution payments and payroll reports for each quarter are due on or before the last day of the month following the close of each calendar quarter. Any variation from the C-1 format must have prior approval. You may submit quarterly payroll data in a different manner, provided the payroll information is in an approved format. If you have access to a computer to prepare your payroll, you may submit a computer tape or diskette containing the required quarterly wage information. However, you must obtain the Department's approval prior to the submission of same. Nonseasonal employers who employ 250 or more workers in a calendar year must report the wage information on magnetic media. A penalty is assessed if quarterly contributions are not paid and payroll reports are not filed when due. The penalty for late contribution payments is 2% of the amount of the contributions for the first 30 days after the due date and thereafter 5% of the amount of unpaid contributions. The penalty for late filing of payroll reports is \$25.00.

...**INFORMATION FOR WORKERS**...You are required to post an informational poster, Form Me. I-1, "Workers," in accordance with Section 1194,1 of the Law. They are available from the Department upon request.

...**PARTIAL UNEMPLOYMENT**...When you have employees working for you less than full time during a calendar week due to lack of work, you should complete the employer's section of "Claim for Unemployment Benefits and Earnings Report," Form Me. B-9, and issue it to the worker.

...REPORTING SEPARATION INFORMATION...It is important that you be thoroughly familiar with the Department's separation reporting system. The "Lack of Work Separation Notice," Form Me. B-1.1, is for your use when you separate an employee because of lack of work. One copy should be completed and given to the employee. The form is not to be given to a worker whose separation is for other than lack of work. The "Lack of Work Separation Notice" is accepted as evidence that the claimant's job separation was nondisqualifying. When a former employee does not present a "Lack of Work Separation Notice" when filing for unemployment benefits, a "Request for Separation Information," Form Me. B-1DP, will be sent to you and is due within 7 days of the date it was mailed.

Please note that when an employee is "discharged," the burden of proof is on the employer to establish whether or not there was misconduct. In general, misconduct is an action which a worker takes deliberately rather than accidentally or unintentionally. Some of the factors which will be considered include when the act was performed, whether it was a violation of an employer rule or policy and whether it was detrimental to the employer's interest resulting in real or potential financial or other loss. Detailed statements accompanied by all relevant written documentation will allow a Claims Adjudicator to make an informed determination of eligibility. You may also find it helpful to be present at Fact Finding hearings which will allow you to give your statement and/or rebut the claimant's statement.

...NOTICE OF ATTEMPTED RECALL OR JOB REFUSAL...When you offer employment and the offer is refused, or when, for purpose of recall to employment, you are unable to contact a former employee at the last known or given address, you should report this immediately to the Department on Form Me. B-12, "Notice of Attempted Recall or Job Refusal."

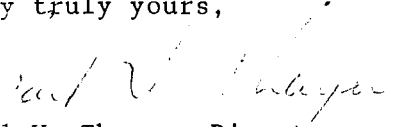
...APPEALS...If you do not agree with a determination made by this Department about liability, an assessment, or a claim for unemployment compensation filed by a former employee, you should appeal within the time specified on your copy of the decision, assessment, or status determination.

...RECORD OF CHARGES UNDER EXPERIENCE RATING...A monthly statement showing the names of any former employees to whom benefits have been paid and the amount of such benefits that are charged to your experience rating record will be sent to you. These charges affect your annual tax rate. If you are eligible to make direct reimbursement payments in lieu of contributions and elect to do so, you will receive a monthly notice, "Assessment of Benefit Payments," Form Me. B-29DR, showing the names of former employees and the amount of benefits paid to them. These assessments must be paid in full within 30 days, even if you have appealed the assessment or decision to award benefits.

...MAINE JOB SERVICE...When you need workers, we urge you to contact the local Job Service office in your area. Qualified applicants will be referred to you without charge.

If you desire more information on any matters relating to this Department, please notify your Field Advisor and Examiner or the U. C. Manager at the Department office nearest you. Additional copies of the material mentioned may be obtained upon request.

Very truly yours,


Gail Y. Thayer, Director
Unemployment Compensation

NOTICE

All employers registered with the Department are required to display the poster, titled "**WORKERS**," Form Me. I-1, in accordance with Section 1194,1 of the Employment Security Law. To order posters, please write or call the Status Unit giving your Maine employer account number.

Status Unit
Unemployment Compensation Tax
Maine Department of Labor
P.O. Box 1057
Augusta, Maine 04332-1057

Telephone: (207) 287-3176

See Sample of Form Me. I-1 on the Next Page

MAINE DEPARTMENT OF LABOR UNEMPLOYMENT COMPENSATION DIVISION

To Be Posted In A Conspicuous Place

WORKERS

Extra Copies On Request

EMPLOYEES OF THIS FIRM ARE COVERED BY THE MAINE EMPLOYMENT SECURITY LAW

RULE 3: UNEMPLOYMENT BENEFITS, INTRASTATE

1. Benefits for total unemployment, as to claimants.

A. Claims for total unemployment benefits must be made in accordance with this section and upon forms prescribed by the bureau.

B. Claims for total unemployment benefits will be accepted by the bureau only when filed:

1. At an office of the bureau; or
2. At an itinerant station established by the bureau; or
3. By mail when filed in accordance with procedures as approved by the bureau.

C. After initial claim has been filed, subsequent claims, reports, communications, or other matters relative to claimant's status must be made through, or taken up with, the office serving the area in which the claimant first filed unless permission is granted by that office to temporarily report elsewhere.

D. Upon showing of convenience or necessity, the bureau may arrange to transfer the claimant to the jurisdiction of an office serving a different area than that in which the initial claim was filed.

E. No claim shall be valid for any week prior to the week in which a claimant has registered for work with a representative of the bureau except under the circumstances provided for in this section and, in addition, registrations may be deferred for the following classes of claimants:

1. Claimants involved in a mass temporary lay-off;
2. Claimants for partial benefits;
3. Claimants involved in a strike, lockout, or other labor dispute;
4. Claimants who have a continuing job attachment with reasonable assurance of resumption of employment;
5. Claimants who reside in areas beyond commuting distance or who are usually served at designated itinerant stations where the employment office cannot provide effective placement service.

No claimant shall be denied complete registration upon request.

F. To maintain eligibility for benefits, claimants must report at the time and place assigned to him for reporting by a representative of the bureau. If a claimant is filing by mail under the provisions of subsection (B)(3), the envelope containing the claim must bear a postmark date not later than fourteen (14) days from the date the mail claim card was issued for the week claimed. If the envelope is postmarked, or if the claim is filed in person, later than fourteen (14) days after the mail card was issued, benefits for that week will not be allowed unless the claimant can show good cause for the failure to file the claim in a timely fashion.

Claimants who are filing by mail shall report in person when directed to do so by the bureau, at a date and time specified in a message printed on their mail claim card. If the claimant does not report within fourteen (14) days of that date, benefits for that week will be denied unless the claimant can show good cause for the failure to report at a date and time specified in a message printed on their mail claim card.

If a claimant has been instructed by means of a message which has been sent to him with his mail claim card or by any other written means to provide information which is necessary to determine his eligibility for benefits, and such information is not provided within fourteen (14) days from the date on which the message was mailed to him with his mail claim card or the date on which any other request to provide such information was mailed to him, benefits shall be denied for the week for which the requested information was not provided unless the claimant can show good cause for the failure to provide requested information to the bureau.

- G. 1. No benefits will be paid for any week of unemployment unless the claimant has affixed his signature to and answered all questions on the claim form provided by the bureau for the purpose of claiming benefits for the week involved.
2. If a claim form provided by the bureau for purposes of claiming benefits for a week is not signed or if all questions on the

claim form are not answered, the form will not be considered to be a claim for purposes of subsection (A) of this section. However, if the claim form or a duplicate is later signed or if the unanswered question or questions are later answered, the original filing date of the claim form will determine the timeliness of the claim for the purpose of Rule 3.1(F).

3. A claimant will be notified, by means of a message which will be sent to him with his mail claim card or by any other written means, that he has an opportunity to sign the claim form or a duplicate or to answer questions which were not answered on the claim form. If the claimant does not provide his signature or the answers to the questions within fourteen (14) days from the date on which the message was mailed to him with his mail claim card or the date on which any other written request to provide such signature or answers was mailed to him, benefits shall be denied for the week for which the signature or answers were not provided.

H. Any claimant who obtains work of any kind shall inform the claim taker of such work and amount earned when making his claim.

I. A claimant's week of unemployment and his registration for work shall be deemed to commence on the Sunday of the calendar week in which he registers for work and files a claim with a representative of the bureau, except that in the case of a claimant reporting at an itinerant station such claimant's week of unemployment and his registration for work shall be deemed to commence on the Sunday of the preceding calendar week, if his unemployment occurred on or subsequent to the time of the last previously scheduled report day. However, if an office of the bureau is closed on a Friday which the governor or the commissioner of personnel of the state of Maine has determined to be a non-work day but is not a regularly scheduled holiday, a claimant may file an initial claim at such office of the bureau for that week on the next scheduled work day of such office of the bureau.

A claimant reporting at an itinerant station being conducted on a biweekly schedule shall be deemed to have his week of unemployment and his registration for work commence on the Sunday of the preceding calendar week if in fact otherwise eligible unless his unemployment occurred on or subsequent to the time of the last previously scheduled itinerant report day, in which case his week of unemployment and his registration for work shall be deemed to have commenced on the Sunday of the calendar week in which the unemployment occurred.

J. Claimants who are employed part time, but not in such places or establishments or capacities in which they are customarily employed as full-time workers, must register and maintain their eligibility for unemployment benefits in the same manner prescribed for totally unemployed persons.

K. Itinerant stations to service areas outside the municipality in which an office of the bureau is located will be established as necessary to provide adequate employment and claims facilities for unemployed individuals.

L. After a claimant has been determined to be eligible for benefits, payments will nevertheless not be allowed for any week of unemployment unless a claim for such week is made by the claimant on his assigned report day. A claimant who has been assigned to report in person by a representative of the bureau must report in person at the time and place assigned to him for reporting except under the following circumstances:

1. A claimant returning to work on or before his assigned report day may file a claim, whether in person or by mail, to complete his claims for his last week or weeks of unemployment, provided he does so within ten (10) days of commencing work;
2. Permit Claims.
 - a. A claimant requesting permit claims in accordance with subsection (C) of this section will be allowed to file such permit claims

for only two consecutive weeks during a period that he is away from his reporting office. Prior written approval of permit claims must be secured in person from a deputy prior to leaving, except when a claimant is relocating. The deputy will interview the claimant with regard to the area(s) that he is going to, the length of time that he is going to be away, and what his activities will be. No claim will be allowed for a week that a permit claim has been denied.

- Permit claims will only be issued if the claimant is temporarily going to another area to seek work. However, benefits may be allowed if the claimant, due to time constraints, had inadequate opportunity to obtain a permit claim prior to leaving the area in which he was filing in order to temporarily go to another area to seek work. In addition, prior written approval shall not be necessary when a claimant relocates for the purpose of accepting temporary employment, which is unavailable upon the claimant's relocation.

c. Additional claims for any period longer than two (2) consecutive weeks away from the office serving the area in which the claimant first filed must be filed through the office serving the area where the claimant has moved, if within the state, or through the interstate benefit payment plan, if the claimant has moved outside of the state;

3. A claimant who has good cause for his failure to report on his assigned report date and reports to file a claim within fourteen (14) days of such assigned report date.

4. Claimants who are in continued claims status who move to a new location within the state of Maine or to another state shall, within seven (7) days of arrival at the new location, report to a local office or agent state office for the purposes of establishing the proper reporting requirements from their new location.

M. With respect to a claimant whose assigned time and place for reporting is at an itinerant station, time limits imposed in the foregoing subsection may be waived when it is established that the claimant made all reasonable efforts to comply with the requirements imposed, and subsequently informed a representative of the bureau of his efforts within a reasonable time, either in person or by mail.

N. When filing his first claim in a benefit year to establish benefits entitlement, a claimant shall furnish a witnessed statement giving his name, social security account number, and all work history, dates and conditions of job separations, and labor market attachment information required by the bureau. It is not a requirement that a claimant present a card, issued by the Social Security Administration, which includes his social security account number.

O. Requalifying earnings under sections 1193, 1 and 1193, 2 shall include only those earnings earned after the actual date of the disqualifying separation.

P. Benefits paid to an individual shall be deemed to be paid through an office of the bureau where any or all of the requirements relating to the determination of an individual's eligibility for benefits are performed.

2. Benefits for partial unemployment, as to claimants and employers.

A. With respect to a partially unemployed individual whose wages are paid on a weekly basis, a week of partial unemployment shall be deemed to be that calendar week which includes the major part of his regular payroll week, and wages reported for the payroll week shall be considered as earned in such calendar week. Wages of partially unemployed individuals who are paid on other than a weekly basis shall be reported for the calendar week involved.

B. Each employing unit, immediately following the close of a week during which any individual customarily employed full time in its employment worked less than full-time hours and did not earn \$5 or more in excess

of his weekly benefit amount due to lack of work, or, while not having been affirmatively terminated, performed no services and earned no wages for a period of one calendar week due to lack of work, shall give such individual a claim form properly filled out, and thereafter if no employment is available the employing unit shall issue instructions to the worker for making application for total benefits. If the employing unit is not cognizant of an employee's weekly benefit amount, the claim form should be issued for the first week of less than full-time work in the employee's benefit year in order that a determination of the employee's rights may be made and the employing unit and the employee duly notified. Pending receipt of notice of the employee's benefit rights, the employing unit shall issue the claim form for each week of less than full-time work.

1. Issuance of the claim form to individuals for limited periods of more than one consecutive calendar week of performing no services and earning no wages while not having been affirmatively terminated may be authorized by the commission upon specific request from the employing unit due to temporary shut down of operations at the employing establishment.

C. Whenever an employing unit has workers partially unemployed because of lack of work, it shall make available to such workers printed notices as to partial benefit rights as provided by the bureau.

D. A claim form, issued by an employing unit in accordance with subsection (B), when filed with the bureau shall constitute an individual's notice of partial unemployment and registration for work and his claim for benefits or for any past compensable weeks of partial unemployment covered by the claim, provided that such claim shall be filed within 4 weeks from the week covered by such claim, but in no case shall an individual have less than 14 days from the date wages are paid in which to file such claim; provided, however, that claim form covering a week of no employment and no wages shall be filed in person by the claimant at a local office or an itinerant station of the bureau within 10 days following the end of such week, except that claimant returning to full-time work may file such claim by mail within 10 days of commencing work.

1. However, failure by a claimant to file a claim for partial benefits within the time specified in subsection (D), shall not constitute basis for denial of benefits, provided the claimant shows good cause for such failure. Good cause shall also be deemed to exist due to failure on the part of the employing unit to comply with verification or other requirements relating to partial unemployment, to coercion or intimidation exercised by the employing unit to prevent the prompt filing of a claim for partial unemployment, or to failure by the bureau to discharge its responsibilities in connection with partial unemployment.

2. Claimants are excepted from the requirement to file in person at a local office when a claim form covering a week of no employment and no wages has been issued by an employing unit in accordance with subsection (B) (1).

E. Claims for partial benefits with earnings, prepared and certified by employing units, may be made by mail.

1. A claimant partially unemployed, who has not filed a previous claim during his benefit year, must file in accordance with the provisions of section 1, (N).

F. To be eligible for partial benefits for any week, claimant's reduced hours and earnings for such week must have been caused by lack of suitable work with his regular employing unit and in addition, claimant must have been able to work and available for work during the entire week for which partial benefits are claimed, except as provided in subsection 3 of section 1192, and subsection 3 of section 1193, of the employment security law.

G. The claimant may be required to present for inspection all pay envelopes or other evidence such as check stubs covering earnings from all employers for the week for which claim is being filed.

Please complete and return the address format below
if you wish to be placed on our mailing list for the
monthly report - MAINE LABOR MARKET DIGEST.

(No charge for this service.)



NAME _____

ORGANIZATION _____

ADDRESS _____

CITY (TOWN) _____

STATE _____ ZIP _____

Me. I-60 (rev. 10-85)

Labor Market Information Services



REQUEST FOR EMPLOYMENT SECURITY LAW AND RULES

Please complete and return this card if you wish to receive
a copy of the Maine Employment Security Law and Rules
Governing the Administration of the Employment Security Law.

MAINE EMPLOYER IDENTIFICATION NUMBER _____

NAME _____

STREET _____

CITY (TOWN) _____ STATE _____ ZIP _____

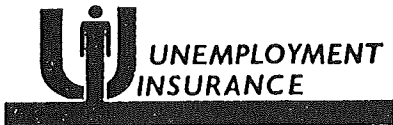
Me. I-62 (7-84)



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MAINE DEPARTMENT OF
LABOR
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Augusta, Maine 04330

ATTENTION: DIVISION OF ECONOMIC ANALYSIS AND RESEARCH



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Status Unit
Maine Department of Labor
P. O. Box 1057
Augusta, Maine 04332-1057

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INTRODUCTION

The State of Maine's Unemployment Insurance Program is financed by employers through payroll taxes. It is exactly what the name implies -- insurance -- and, when unemployment occurs, benefits are paid as a matter of right and without regard to need to eligible claimants who meet the conditions fixed by law. It is not a "handout" or "relief," and is not available just for the asking. It is insurance -- bought and paid for by employers -- and paid only to job seekers who are unemployed through no fault of their own and who are ready, willing, and able to accept suitable employment. Unemployment insurance benefit dollars are "high velocity dollars" because they are usually spent immediately. They stimulate consumption, production, and employment. Because it is a continuing program triggering itself automatically and promptly, unemployment insurance usually is the first device to offset a decline in purchasing power during recessions, thus helping to avert a possible full-blown depression.

No other program of insurance, public or private, is so effectively geared to safeguarding the economic stability of the workers and the general business community as the Unemployment Insurance Program. This handbook explains the obligations of employers and their rights and responsibilities with respect to tax liability and benefit payments.

YOUR PARTICIPATION IN THE CONTROL OF UNEMPLOYMENT INSURANCE COSTS

Local offices of the Unemployment Insurance Division screen every claim for benefits to insure that the conditions of law have been met before payments are approved.

In the final analysis, the quality of their screening and the validity of their decision to pay or deny benefits is contingent upon the cooperation they receive from employers. Only you can authenticate the reason for a worker's separation from the job or the reason a worker wasn't hired. And you are obviously in the best position to identify anyone who may be collecting unemployment benefits while employed by you. You may also know -- and should report to us -- situations where an unemployment insurance claimant is working for someone else or is self-employed.

By providing our offices with the pertinent details, you assure the proper payment of benefits. You also help to protect the Unemployment Compensation Fund. Further, by assuring that only those experience rating charges based on legitimate benefit claims are debited to your account, you limit the size of unemployment insurance tax you will be asked to pay in the future.

When benefits are obtained through fraud, the Employment Security Law calls for the imposition of civil penalties. The courts often add criminal penalties as well and can impose heavy fines and even jail sentences.

The employer who participates in the commission of fraud -- by paying wages off the books, for example, or by falsifying separation information -- is subject to the same criminal penalties.

We have developed programs designed to control fraud and abuse. They include a Wage Reporting System which compares payroll information submitted each quarter

by employers to the Maine Department of Labor with unemployment insurance benefits paid during the same quarter. The success of this program and others in monitoring unemployment insurance payments relies heavily on your assistance.

It can not be emphasized too strongly that your help is essential in maintaining the integrity of the program. Specifically, you are asked to:

1. Give full and precise information in responding to local Unemployment Office requests for employment and wage data.
2. Review the charge notices (Me. B-29 or Me. B-29 DR) you receive each month and notify the local Unemployment Office immediately when you think an individual doesn't qualify for benefits; for example, if you have offered reemployment and it has been refused.
3. Advise the manager of your local Unemployment Office if you are aware of any situation where benefits may have been obtained illegally.

IMPORTANT HIGHLIGHTS

The following is a capsule summary of the most significant aspects of an employer's rights and responsibilities under the Employment Security Law. Each of these points is discussed in detail elsewhere in this handbook.

Required Record Keeping

Each employing unit shall preserve existing records (which indicate date hereinafter set forth) with respect to employment performed in its service subsequent to January 1, 1936, and shall establish, maintain and preserve records which shall show the information hereinafter set forth with respect to workers in employment on and after the effective date of this rule:

1. For each pay period:
 - a. The beginning and ending dates of such periods,
 - b. The total wages paid for employment in such pay period,
 - c. The week during which, on any part of a day, there were one (1) or more workers in employment.
2. For each worker: his or her given name, middle name, surname and social security account number, wages, salary and basis of pay during period, and period of employment.
3. Special payments of any kind, including but not limited to annual bonuses, gifts, prizes, and other awards, should show separately:
 - a. Money payments,
 - b. Reasonable cash value of other remuneration,

- c. The nature of such payments,
 - d. The calendar quarter during which such services were performed.
4. Each employer shall keep payroll records that detail for each of its workers information including but not limited to the following:
- a. Wages earned weekly,
 - b. Wages earned quarterly,
 - c. Whether any week was, in fact, a week of less than full-time work,
 - d. Time lost, if any, by each worker due to his or her unavailability for work.

The records required by this section shall be maintained for a period of at least three (3) years after the calendar year for which the contributions to which they relate become due, or the date upon which the contributions were paid, whichever is later.

These records shall be open to inspection and be subject to being copied by the Commissioner or his authorized representative at any reasonable time and as often as may be necessary.

Reporting Requirements

An employer which begins business operations in the State of Maine is required to notify the Maine Department of Labor promptly in order to determine unemployment tax status.

Tax reports are required for each calendar quarter. The respective due dates are April 30, July 31, October 31, and January 31. The required tax forms are provided to employers in a booklet during the month of March each year. This booklet contains the required forms for each calendar quarter of the year. Failure to file tax forms and pay the tax due by the due dates may result in assessments of interest; or penalties; or both. Tax reports are required each quarter, even though an employer may not have paid wages during the quarter.

When a worker files a claim for benefits, that worker's former employers are requested to provide the Department with certain employment and wage information. Failure to provide this information within 10 days will result in the claim being processed with the information available. Whenever an employer discontinues business in the State, or sells the business, the employer must notify the Department. This information may be entered on the employer's final quarterly tax report or the employer may contact the Department by letter.

Employment Subject to Tax

The law defines employment as any service, unless specifically excluded, performed for compensation under a contract of hire whether the contract is expressed or implied, written or oral, and without regard to whether the service is performed on a part-time, full-time, or casual basis. Payments for services

performed by officers of all corporations, including professional and closely-held corporations, are subject to tax.

Although 501(C)(3) nonprofit organizations and governmental agencies are not subject to the Federal Unemployment Tax, they are subject to the Maine Employment Security Law, unless specifically exempted. Services which are not subject to tax are discussed in the chapter entitled "Covered Employment and Excluded Employment" (see Page 14).

WHO IS LIABLE UNDER FUTA?

Type of Employer	Conditions For Liability Under FUTA
AGRICULTURAL EMPLOYERS	Are liable with respect to any calendar year if they (1) pay gross wages of \$20,000 or more in any calendar quarter of that year or any calendar quarter of the preceding year to persons engaged in agricultural labor, or (2) employ 10 or more persons engaged in agricultural labor in each of 20 days, each day being in a different week, during such calendar year or the preceding calendar year.
EMPLOYERS OF DOMESTIC OR HOUSEHOLD WORKERS	Are liable with respect to any calendar year if the employer pays gross wages of \$1,000 or more in any calendar quarter of that year or in any calendar quarter of the preceding year.
GOVERNMENTAL ENTITIES AND 501(C)(3) NON PROFIT ORGANIZATIONS	Are not liable under FUTA.
ALL OTHER EMPLOYERS	Are liable with respect to any calendar year if they (1) pay wages of \$1,500 or more during any calendar quarter in that year or any calendar quarter in the preceding calendar year, or (2) employ at least one person in 20 days during the calendar year or the preceding calendar year, each day being in a different calendar week.

Tax Computation and Payment

Most wages are reportable, but only the first \$7,000 of each employee's total earnings during a calendar year is subject to the tax, the rest is excess. For instructions on excess wage computation, see Page 26.

Almost every form of compensation paid to an employee is subject to tax. This includes salaries, commissions, tips, bonuses, and the reasonable value of any meals or lodging provided. See "Tax Liability," Page 24.

A tax rate is assigned to each employer each year. Notice of the rate is mailed each January. The manner in which this rate is determined is explained in the chapter entitled "Experience Rating," on Page 31.

501(C)(3) Nonprofit Organizations and Governmental Entities

With certain limited exceptions, all employees of the State, local political subdivisions, and other governmental entities are covered under the Maine Employment Security Law. The exceptions are noted on Page 18.

Teachers and other professional employees of nonprofit educational institutions are covered as of January 1, 1978.

Both 501(C)(3) nonprofit organizations and governmental entities may elect to finance their participation in the Unemployment Insurance Program under the benefit reimbursement option rather than the contribution (tax) method. These two methods of financing are discussed in the chapters entitled "Experience Rating" and "Direct Reimbursement." See Pages 31 and 37 respectively.

501(C)(3) nonprofit organizations and governmental entities are not subject to the Federal Unemployment Tax Act.

Charging of Benefit Payments

Benefits paid to a claimant are charged to the account of the employer for whom the claimant was last employed in excess of five (5) consecutive weeks.

When a new claim is filed, employers are notified by a written notice that their records may be charged for weeks paid. This provides employers an opportunity to notify their local employment office if they disagree with the information contained in the notice. (See Page 75.)

Each employer whose account is charged for benefits paid to a former employee is notified on a monthly basis.

Benefit assessments and charge notices provide a timely opportunity for an employer to promptly question or appeal charges made to the employer's account that the employer believes to be improper.

An employer should promptly contact the local unemployment insurance office if:

1. The employer questions a charge determination or benefit assessment;
2. The employer has work available for the claimant;

3. The claimant has declined an offer of reemployment;
4. The employer believes the claimant is currently working or otherwise not entitled to benefits.

The employer should contact the Benefits Section (see Page 83 for address or telephone number) if the employer believes the charges are incorrect for any other reason.

Benefits Appeals

An employer who disagrees with any unemployment claim decision affecting the employer's interest may appeal to the Division of Administrative Hearings. An appeal may be filed by visiting the local office in person or by writing a letter to the local office stating the employer's desire to appeal.

Division of Administrative Hearings' decisions may be appealed to the Unemployment Insurance Commission and then to the Courts.

See also "Tax Appeals" on Page 14 and "Charges During Appeal Process" on Page 33.

CONDITIONS FOR LIABILITY

Definition of Employer

Under the Maine Employment Security Law the term "employing unit" includes "the State of Maine, and other governmental entities and any individual or type of employing unit including any partnership, firm, association, trust, estate, joint stock company, insurance company, public, or private, domestic or foreign corporation, or the receiver, trustee in bankruptcy, trustee or successor thereof or the legal representative of a deceased person." Some employing units are liable under the law; others are not.

LIABLE EMPLOYERS

In defining who is a liable employer, the statute distinguishes between (1) employment in general, (2) employment in nonprofit organizations, (3) employment with governmental entities, (4) employment in private households, and (5) agricultural employment.

Once liability has been established in any calendar year, then contributions (tax) become due and payable from January 1 of that year.

Employment in General

An employing unit becomes subject to the law and liable for contributions if, during some part of the day in at least 20 different weeks (not necessarily consecutive) of a calendar year, it employs one or more individuals irrespective of whether the same individuals are or were employed on each such day; or has paid wages of \$1,500 or more in a calendar quarter during a calendar year.

There are other conditions under which an employing unit may become subject to the law.

Example 1:

An individual proprietor had one employee during the month of January to whom was paid \$500. The employee left and was replaced by another employee to whom was paid \$1,000 in the months of February and March. The employer is liable to the law as of March 31, because total wages of \$1,500 or more were paid in a calendar quarter.

Example 2:

An individual proprietor had a part-time employee who was employed on Saturday of each week. When the employer has had an employee for some part of a day in 20 different weeks of the year, the employer is liable. It does not matter if the weeks are consecutive, only that there are 20 different weeks.

Example 3:

A two-person partnership operates a business in which each partner draws a salary of \$1,000 during the quarter. These wages are not reportable or taxable. However, the spouses of each of the partners are also employed in the business and are each paid wages of \$100 a week or \$1,300 during the calendar quarter. Because the total wages paid to the spouses exceeds the \$1,500 requirement, the partnership is liable.

Example 4:

A small corporation conducts business at two locations, one in Portland and one in Bangor. The corporate president takes care of the Portland location personally and draws a salary of \$1,000 during the calendar quarter. In addition, an employee is engaged to take care of the Bangor location, and is paid \$600 during the same quarter. Since the earnings of the corporate officer are wages and the total wages paid during the quarter exceed \$1,500, the corporation becomes an employer subject to the law.

Successors

Regardless of the amount of remuneration an employer pays the employee(s), or the length of time of the employment, an employing unit which purchases or otherwise acquires the organization, trade, or business or substantially all the assets of another which at the time of acquisition was an employer subject to the law, in turn becomes subject to the law. Liability of successors begins on the day of the acquisition. See also "Transfer of Experience Rate" on Page 34 and "Reporting Wages from More than One Employer, From a Successor, Or For Employment in Another State" on Page 27.

Example:

An employing unit purchases and continues to operate the business of a liable employer. During the quarter the business was acquired, an employee is hired and paid \$1,000. Even though the employer paid wages totaling less than \$1,500

in the calendar quarter, the employer is liable since the employer was a successor to a liable employer.

Severable Portion

An employing unit may become subject to the law by acquiring a severable portion of another employer. A severable portion is a part of an employer's business which would stand alone in meeting the liability provisions of the Maine Employment Security Law.

Example:

John Smith is a sole proprietor and operates a laundromat in Augusta and another in Waterville. Each location has been open for business and had employment for five (5) years. The Augusta location has three (3) people employed in it; the Waterville location has two (2) people employed in it. The Waterville location is sold on September 1, 1983, to Sue Jones. If the Waterville location had employment of one (1) or more persons for 20 weeks during the years 1982 or 1983 or the gross payroll exceeded \$1,500 in a quarter in 1982 or 1983, then Sue Jones would have acquired a severable portion of John Smith's business. The employment or gross payroll would be sufficient to establish liability for the Waterville portions and Sue Jones would become liable as of the date he bought the business.

Control

Under Maine law, whenever two (2) or more employing units are owned or controlled by the same person or entity, the wages paid are combined in determining whether each of the employing units is subject to the law.

Example:

The Augusta Market, Inc., is an independent food market located in Augusta and has been subject to the Maine Employment Security Law for a number of years. John Smith owns in excess of 50% of the stock of the corporation. Thus he controls Augusta Market, Inc. As an individual, John Smith opens an all-night convenience store and hires two (2) employees. John Smith is liable to the Employment Security Law and is required to pay contributions (tax) as of the first day of employment of his employees in the convenience store due to his owning the controlling interest in Augusta Market, Inc.

Federal Liability

Any employing unit which is subject to the Federal Unemployment Tax Act in either the current or preceding calendar year is automatically subject to the Maine Law as of the date of employment in Maine of an individual hired for the Maine job.

Example:

The ABC Construction Company of Boston obtains a construction contract in Portland, Maine. The ABC Construction Company is subject to the Federal Unemployment Tax Act by reason of meeting the liability provisions under the Federal Law.

It is also subject to the Massachusetts Employment Security Law. ABC sent a superintendent and two (2) key supervisors from their work force in Massachusetts. As these individuals worked for ABC in Massachusetts and their work in Maine is only transitory in nature, these individuals would continue to be reported to the State of Massachusetts. To assist in completing the contract, employees were hired on the job site in Portland. These individuals hired specifically for the Maine job are reportable to the State of Maine. It does not matter what state the individuals are from, only that they were hired for the Maine job. Under this provision, ABC is liable to the Maine Law as of the first day of employment of the individuals hired for the Maine job.

NONPROFIT ORGANIZATIONS [501(C)(3)'s]

A nonprofit organization is defined as one that is organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes. Generally, this includes all organizations that qualify for exemption under Section 501(C)(3) of the Internal Revenue Code. Such 501(C)(3) organizations become liable under the Maine Law as of the first day of a calendar year if they have employed four (4) or more persons in one day in twenty (20) different weeks in that calendar year. Special exclusions from covered employment applying only to 501(C)(3) nonprofit organizations are described on Page 20.

Instead of tax contributions, 501(C)(3) nonprofit organizations may elect to reimburse to the Maine Department of Labor benefits paid to their former employees and charged to their accounts. (See section on "Direct Reimbursement" on Page 37).

GOVERNMENTAL ENTITIES

Governmental entities are defined by law as "the State of Maine, its instrumentalities, political subdivisions and school administrative units as represented by their elected or appointed governing bodies and shall include, without limitation, city and town councils, boards of selectmen, boards of county commissioners, municipally owned and operated hospitals and administrative entities formed under Title 30, chapter 203. In the case of school administrative units, governing bodies shall include, without limitation, municipal school committees, school administrative district directors, community school district school committees and school unions formed under Title 20, chapter 17. In the case of special purpose districts, governing bodies shall include, without limitation, boards of directors or trustees."

Governmental entities are subject to the Employment Security Law as of the first day of the year in which they pay remuneration to persons in covered employment regardless of the amount of remuneration paid or the number of persons employed.

Special exclusions from covered employment applying only to governmental entities are described on Page 20.

PRIVATE HOUSEHOLDS

A domestic employer becomes liable as of the first day of any year in which the employer pays gross wages of \$1,000 or more in a calendar quarter to persons employed in domestic service. Domestic service includes personal care, companionship, gardening, housekeeping, baby-sitting, and chauffeur services.

AGRICULTURAL EMPLOYMENT

Agricultural employment includes all services performed:

1. On a farm, in the employ of any person, in connection with cultivating the soil, or in connection with raising or harvesting any agricultural, aquacultural, or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of livestock, bees, poultry, and fur-bearing animals, and wildlife;
2. In the employ of the owner or tenant or other operator of a farm, in connection with operation, management, conservation, improvement or maintenance of such farm and its tools and equipment, or in salvaging timber or clearing land of brush and other debris left by a hurricane if the major part of such service is performed on a farm;
3. In connection with the production or harvesting of any commodity defined as an agricultural commodity in section 15,(g) of the Agricultural Marketing Act, as amended, 12 U.S.C. 1141 J, or in connection with the ginning of cotton, or in connection with the operation or maintenance of ditches, canals, reservoirs or waterways, not owned or operated for profit, used exclusively for supplying and storing water for farming purposes;
4. In the employ of the operator of a farm in handling, planting, drying, packing, packaging, processing, freezing, grading, storing or delivering to storage or to a carrier for transportation to market, in its unmanufactured state, any agricultural or horticultural commodity; but only if such operator produced more than 1/2 of the commodity with respect to which such service is performed; in the employ of a group of operators of farms, or a cooperative organization of which such operators are members, in the performance of service described in this subparagraph, but only if such operators produced more than 1/2 of the commodity with respect to which such service is performed. The provisions of this subparagraph shall not be deemed to be applicable with respect to service performed in connection with commercial canning or commercial freezing or in connection with any agricultural or horticultural commodity after its delivery to a terminal market for consumption; hatching or processing of poultry, transportation of poultry; grading of eggs or packing of eggs, transportation of eggs; the processing of any meat product or the transportation of any meat product; or to any potato packing business which customarily operates

during a regularly recurring period of at least 140 working days in a calendar year; or

5. On a farm, operated for profit, if such service is not in the course of the employer's trade or business.

As used above, the term "farm" includes stock, dairy, poultry, fruit, fur-bearing animal and truck farms, plantations, ranches, nurseries, ranges, greenhouses, or other similar structures used primarily for the raising of agricultural or horticultural commodities, and orchards.

If employers have any questions regarding whether specific services constitute agricultural labor, they should contact the nearest office of the Maine Department of Labor (see Pages 83-85) and ask for tax assistance.

An employer of persons engaged in agricultural labor becomes liable under either of the following conditions:

1. As of the first day of the calendar year in which the employer pays gross wages of \$20,000 or more in any calendar quarter of that year to individuals engaged in agricultural labor; or
2. As of the first day of the calendar year in which 10 or more persons are engaged in agricultural labor on each of 20 days during such calendar year or the preceding calendar year, each day being in a different week. If an employer employs persons in both agricultural labor and in nonagricultural labor, the employer's liability with respect to both classes of employees must be determined separately. If liable for both classes of employees, however, the employer's tax liability will be computed on the combined earnings of all employees.

Farm Labor Crew Leader:

A crew leader who pays and furnishes members of a crew to perform services in agricultural labor for another employer shall be deemed the employer of the members of such crew and shall be liable under the Employment Security Law if:

1. The crew leader meets any of the conditions for liability for an employer of agricultural labor as outlined above; and
2. The crew leader holds a valid certificate of registration under the Federal Farm Labor Contractor Act of 1963 or substantially all the crew members operate or maintain mechanized equipment provided by the crew leader; and
3. The crew leader is not the employee of the farm operator. If a person has entered into a written agreement with the farm operator under which the person is designated as an employee, the person cannot be considered a crew leader.

For a determination as to whether members of a crew engaged in agricultural labor are employees of the crew leader or employees of the farm operator, employers should write to the Employer Status Unit (see Page 83 for address.)

EMPLOYEE LEASING

An employee leasing company is a business entity that engages in the business of leasing employees to client companies without the client company severing an employer-employee relationship with the employees for services performed for the client company.

1991 Public Law Chapter 468 allowed employee leasing companies to report and pay all clients' contributions under each leasing company's state employer identification number, using the leasing company's contribution rate. The employee leasing company must keep separate records and submit separate quarterly wage reports for each of its client companies to the Maine Department of Labor. The employee leasing company is liable for the payment of contributions, penalties and interest on wages paid to reportable employees leased to a client company. Clients of leasing companies are also liable for payment of contributions, penalties, and interest on wages paid to their reportable employees leased from a leasing company if the leasing company should default on these payments.

The employee leasing company is responsible for the administration of claims for unemployment insurance benefits for employees leased to each client company.

VOLUNTARY COVERAGE

Employing units which are not liable under the law because they do not pay the required amount of remuneration or employ the required number of persons may elect voluntary coverage for their employees in the State of Maine. An employing unit which desires to cover its employees may do so by filing with the Commissioner of Labor its written election on Form Me. FX-2 to become a covered employer. Such election is subject to approval by the Commissioner of Labor. An employing unit which elects voluntary coverage must cover all employees whose services are in covered employment. Employees whose services are excluded from covered employment may also be covered on a voluntary basis. (See section on "Covered Employment and Excluded Employment" beginning on Page 14.)

An employer which elects voluntary coverage becomes an employer subject to the law to the same extent as all other employers. A voluntary election is effective as of the date of approval and remains in effect for at least two (2) calendar years.

Forms are available by writing to the Employer Registration and Status Unit (see Page 83 for address).

TERMINATION OF LIABILITY

End of Compulsory Liability

Employment in General

Compulsory liability of an employer will be terminated as of the 1st day of January of the year in which the employer files an Application for Termination

of Coverage prior to January 31st, provided the employer did not pay remuneration of \$1,500 or more in any of the four calendar quarters preceding the day on which liability is to terminate nor employ one or more persons for some portion of a day in 20 different weeks in the calendar year preceding the day on which liability is to terminate.

Employment in Nonprofit Organizations [501(C)(3)'s]

Compulsory liability of a nonprofit organization will be terminated as of the 1st day of January of the year in which it files an Application for Termination of Coverage prior to January 31st, provided it has not employed 4 or more persons in each of 20 days during the preceding calendar year, each day being in a different week.

Employment with Governmental Entities

Governmental entities may not terminate liability as long as they engage any persons in covered employment. If they cease to have any persons in covered employment and do not intend to have any in the foreseeable future, their accounts may be closed upon receipt of such information.

Agricultural Employment

Compulsory liability of an employer of persons engaged in agricultural labor will be terminated as of the 1st day of January of the year in which the employer files an Application for Termination of Coverage prior to January 31st, provided the employer: (1) has not paid gross wages of \$20,000 or more to persons engaged in agricultural labor in any of the four calendar quarters preceding the day on which the election is to become effective, or (2) has not employed 10 or more persons engaged in agricultural labor on each of 20 days during the preceding calendar year, each day being in a different calendar week.

Employment in Private Households

Compulsory liability of an employer of domestic workers will be terminated as of the 1st day of January of the year in which the employer files an Application for Termination of Coverage prior to January 31st, provided the employer has not paid cash remuneration totaling \$1,000 or more in a quarter in the year preceding the day on which liability is to terminate.

End of Voluntary Coverage

An employer may terminate voluntary coverage no earlier than the end of the second calendar year of liability. Coverage will end as of the 1st day of January of the year in which the employer files an Application for Termination of Coverage prior to January 31st, provided the employer did not meet liability criteria in the preceding calendar year.

Discontinued Business

When an employer permanently discontinues business and has no employees within the State of Maine, the employer should promptly notify the Employer Status Unit (see Page 83 for address) in writing and the employer's account will be closed. The information may be provided on the employer's final quarterly report.

Nonpayment of Wages

If an employer has paid no wages in this State during a calendar year, the employer account may be terminated by the Commissioner. However, at the employer's request, the account can be closed prior to that time if the employer does not expect to pay any wages in the future.

Termination of Coverage

AN APPLICATION FOR TERMINATION OF COVERAGE MUST BE FILED PRIOR TO THE 31st DAY OF JANUARY OF THE YEAR IN WHICH THE TERMINATION IS TO BE EFFECTIVE.

Tax Appeals

If an employer is dissatisfied with a determination affecting liability or the amount of payment assessed and due, the employer has 15 days from the date of the determination or assessment to make a written request for a hearing before the Unemployment Insurance Commission. If the employer fails to appeal within the 15 days, the assessment or determination becomes final as to law and fact.

Within 30 days from the date of mailing or personal delivery of a decision of the Unemployment Insurance Commission, a claimant or employer who is dissatisfied with it may file an appeal in Superior Court.

See also "Charges During Appeal Process" on Page 33.

COVERED EMPLOYMENT AND EXCLUDED EMPLOYMENT

The Maine unemployment compensation statute does not define the term "employee." Coverage usually depends upon whether or not a worker's services constitute "employment" as that term is defined.

ABC Test for "Independent Contractors"

The definition of "employment" in the Maine Employment Security Law contains a three-part test which provides that service performed by an individual for wages shall be deemed employment unless it is shown to the satisfaction of the state administrative agency that --

1. The individual performing the service has been, and will continue to be, free from control or direction over the performance of the service, both under the contract of service and in fact; and
2. The service is either outside the usual course of the business for which the service is performed, or the service is performed outside of all the places of business of the enterprise for which the service is performed; and
3. The individual is customarily engaged in an independently established trade, occupation, profession, or business. [Reference: Title 26, Section 1043, (11), (E), (1), (2), (3)].

The employer has the burden of meeting all three parts of this provision of the Law, commonly known as the "ABC Test," in order to exclude a worker's services from employment. It is not sufficient to meet only one or two parts of the test. If the employing unit fails to meet one section of the test, it is not necessary to consider the other sections.

A. Control and Direction

Most Court decisions have addressed the first part of the ABC Test, which requires proof that a worker is free from control or direction by the employing unit. This is often difficult to prove as there may be many factors to consider in each case. Additionally, control need not be exercised to be present -- there must be a showing that the employing unit has no right to control and direct the performance of services.

B. Usual Course of Business/Places of Business

Partially because of the difficulty of meeting the first part of the ABC Test, very little has been written by the Courts about the second part. The Maine Department of Labor, Unemployment Compensation Division, interprets "places of business" to mean any place where the employing unit operates or conducts business. This is not limited to its offices or plant, but includes the "business territory" within which the employing unit operates. This second part has broadened the definition of "employment" making it more inclusive than the common law concept of master and servant.

C. Independently Established Business

The third part of the ABC Test requires proof that the worker is customarily engaged in an independently established trade, occupation or business. The Maine Department of Labor, Unemployment Compensation Division, interprets this to mean that the worker's own business or trade was established prior to performing services for the employing unit, and is of a permanent, fixed, or stable nature. Of course, an individual with an independently established business could simultaneously be performing services in employment for others. For example, an individual who has an independently established business assembling and selling hand-tied fishing flies simultaneously performs services as a rough carpenter. In this case, the carpentry services are in employment. It is also possible that this individual could tie flies as an employee of another. As always, the circumstances would indicate the employment status.

The Maine Employment Security Law does not seek to include services of an individual who has a level of proprietary interest in a business which allows its operation without hindrance from any source and whose business is also free from outside control. For example, a dentist may or may not be independently established in the business of providing dental services to clients. The professional licensing requirement for dentists does not necessarily mean that a particular dentist is engaged in an independently established business. In a case where office space, equipment and tools, advertising, and clients were provided, an employer-employee relationship was found.

Other indicators that an individual is an independent contractor are if the individual advertises his services, holds himself out to a potential community of customers, has invested time and/or money in establishing the business and can realize a profit or suffer a loss from his business endeavors.

Neither a written agreement nor the intent of the parties will necessarily determine the nature of the relationship for purposes of the Law. An individual could intentionally enter into an independent contractor agreement with an employing unit and still perform services determined to be in employment under the Maine Employment Security Law.

The issue of whether a worker is an employee or an independent contractor is a complex one. Employers are encouraged to contact the Department's Employer Status Unit with questions (see Page 83 for address and phone number). Once all details of the working relationship are considered, the Unemployment Compensation Division will render a decision. Employers have a right to appeal this determination by writing to the Maine Unemployment Insurance Commission within 15 days of the date of the decision. Failure to report wages or pay taxes on earnings of individuals based on an assumption that they are independent contractors may result in the assessment of additional taxes, penalties, and interest if their services are later determined to be in employment.

COVERED EMPLOYMENT

An employer is liable under the Employment Security Law if the employer pays the required remuneration to persons in employment or engages the required number of persons in employment as described in the preceding section.

The Law defines employment as any service, unless specifically excluded, performed for compensation under a contract of hire whether the contract is expressed, implied, written or oral. (For exclusions, see Page 18.)

Service Performed in Various States

When an employee performs service in Maine and in some other State, the question of whether that employee is covered by the Maine Law is determined by one of four tests. These tests for uniform interpretation of the definition of employment with respect to service performed within and without this State have the objective of avoiding duplicate reporting of wages to States when an employee performs service in more than one State for a single employer.

The tests are applied in the following order to each employee and not to the employer.

1. Place Where Work Is Localized

If the service of the individual is performed entirely within this State, it would be subject to the Maine Law. If the service is performed both within and without this State and the service performed outside Maine is incidental to the individual's service performed within this State, it would be subject to the Maine Law. The word "incidental" is interpreted to mean temporary or transitory in nature, or consisting of isolated transactions.

2. Base of Operations

If the individual performs some service in Maine and his base of operation is in Maine, the service would be subject to the Maine Law. "Base of operations" means the place or fixed center of more or less permanent nature from which the employee starts work and to which he customarily returns to receive instructions from his employer or communications from his customers, to replenish stocks of material, repair equipment, etc. It may be a business office, a residence of the worker or may be specified in the contract of employment.

3. Place From Which The Service Is Directed Or Controlled

If the individual has no base of operations, or if he performs no service in the State in which he has his base of operations, if he performs some service in Maine and if his service is directed or controlled from Maine his service would be subject to the Maine Law.

The place from which the individual's service is directed or controlled is the place at which the basic authority exists and from which general control emanates rather than the place at which a manager or foreman directly supervises the performance of service under general instructions from the place of basic authority.

4. Place Of Residence

If none of the first three tests apply in a given case, then if the individual performs some service in, and his residence is in this State, his service would be subject to the Maine Law.

If none of these tests apply, please contact Department's Status Unit (see Page 83.)

Services Performed Entirely Outside the State of Maine

Generally, services performed entirely outside the State are excluded from Maine UI coverage. However, if such services are not covered under the laws of any other state, they are covered under Maine Law if performed:

- a) Outside of the United States (except Canada, Puerto Rico and the Virgin Islands) by a citizen of the United States for an American employer whose principal place of business is located in the State of Maine; or
- b) Within the United States, Canada, Puerto Rico or the Virgin Islands in the employ of an American employer, if the place from which the services are directed and controlled is in the State of Maine.

If neither of the above conditions apply, and the services are performed by a Maine resident, an employer may elect to voluntarily cover his services under the Maine Law.

Maritime Service

Maritime service on American vessels, regardless of where the service is performed, is Maine employment, provided the vessels are normally managed and controlled from an office in the State of Maine.

Since questions of jurisdiction of coverage are technical, an employer confronted with this type of situation should write to the Employer Status Section (see Page 83 for address) for a determination.

Special Inclusions

Employment also includes services performed by persons working in a continuing relationship with an employer, such as:

1. An agent or commission-driver engaged in distributing meat, vegetables, fruit, or bakery products; beverages (other than milk); laundry or dry cleaning services; or
2. A traveling or city sales representative who works full-time soliciting orders for merchandise for resale or use in the purchaser's business operations.

The services of persons in both groups are covered if substantially all of such work is to be personally performed and the person performing it has no substantial investment in the facilities used in performance of such services, except the facilities for transportation.

EXEMPT EMPLOYMENT

The services of some workers are excluded from coverage under the Employment Security Law. The employment and earnings of workers in excluded employment cannot be used to qualify them for unemployment insurance benefits. Also, the earnings of workers in excluded employment are not taxable under the Employment Security Law. However, certain types of excluded employment may be covered by the Employer's Application for Voluntary Coverage. Please request a copy of Form Me. FX-2.1. (See the explanation on Page 12.)

The following services are excluded. (This is not a complete list.) Employers are urged to refer to Section 1043, 11, F of the Law for a complete list of exempt or excluded employment or to write to the Employer Status Section (see Page 83 for address), furnishing complete details of the services being performed, and request a determination of their status.

1. A sole proprietor's natural born child, legally adopted child, stepchild or foster child who is under 18, as well as the proprietor's spouse, father or mother. In the case of partnerships, the required family relationship (not necessarily the same relationship) must exist between the individual performing the services and each member of the partnership. This exemption does not apply to corporations.
2. Students who are enrolled in approved cooperative education programs which combine academic instruction with work experience.

3. Real Estate Brokers or Real Estate Sales Representatives if paid only by way of commissions.
4. Insurance Agents or Insurance Solicitors if paid only by way of commissions.
5.
 - a. Student Nurses in regular attendance in the hospital or nurses training program which employs them.
 - b. Interns who have completed a 4-year course in a medical school, chartered, or approved pursuant to State law, in the employ of a hospital, as defined in the law.
6. Individuals under the age of 18 engaged in the delivery or distribution of newspapers or shopping news. (NOTE: This does not include delivery or distribution to a point for subsequent delivery or distribution.)
7. The delivery or distribution of periodicals to the ultimate consumer by an individual who is compensated by commission or profit retention on the sale of the periodical.
8. Hairdressers who hold a booth license and operate within another hair dressing establishment under a booth rental or other rental agreement. Licensed manicurists are also included in this exemption.
9. Barbers who hold a booth license and operate within another barbering establishment under a booth rental or other rental agreement.
10. Contract interviewers engaged in marketing research or public opinion interviewing when the interviewing is conducted in the field or over the telephone on premises not used or controlled by the person for whom such contract services are being done.
11. Services performed for an employing unit by musicians who are members of a musical group, band, or orchestra, or by the leader of a musical group, band, or orchestra, or by an entertainer, performing under the terms of a contract entered into by the leader or agent of the musical group, band, orchestra, or entertainer are excluded, provided that the leader or agent is not already an employer as defined by law.
12. Services performed by homeworkers in the knitted outerwear industry, as defined in the 29 CFR, Part 530, Section 530.1.
13. Services performed by full-time students, as defined, for organized camps which meet certain operating guidelines.
14. Effective September 29, 1995, services performed by an individual as a home stitcher as long as that employment is not subject to federal unemployment tax.

SPECIAL EXEMPTIONS APPLICABLE TO 501(C)(3) NONPROFIT ORGANIZATIONS

In addition to the exclusions that apply to all employers as outlined above, the following persons who work for 501(C)(3) nonprofit organizations are also excluded from coverage.

1. a. Duly-ordained, commissioned, or licensed ministers in the exercise of their ministry.
b. Members of religious orders in the performance of their required duties.
c. Persons performing services for a church, or convention or association of churches, or an organization which is operated primarily for religious purposes and which is operated, supervised, controlled, or principally supported by a church, or convention or association of churches.
2. a. Services performed in a rehabilitation facility by persons who are receiving rehabilitation by the facility.
b. Inmates of a custodial or penal institution working for a nonprofit organization.
c. Persons performing services for a hospital while a patient of that hospital.
d. Persons performing services as a part of unemployment work relief or work training programs which are assisted or financed in whole or in part by any Federal Agency, or of a state or political subdivision thereof, when the services are performed by an individual receiving such work-relief or work-training.
e. Students in regular attendance in the educational institution which employs them.

SPECIAL EXEMPTIONS APPLICABLE TO GOVERNMENTAL ENTITIES

In addition to the exclusions outlined above, the following employees of governmental entities are excluded from coverage:

1. Elected officials;
2. Members of legislative bodies or the judiciary;
3. Part-time members of the State National Guard or Air National Guard, except a person who renders such services as a normal course of employment;
4. Individuals hired on a temporary basis in case of fire, storm, snow, earthquake, flood, or similar emergency. Regular employees whose usual responsibilities include these emergency situations are not excluded under this provision;

5. Governor-appointed officials serving in positions designated as major nontenured policymaking or advisory positions;
6. Inmates of a custodial or penal institution.

NOTE: Exempt wages should not be confused with excess wages (see Page 26).

OBLIGATIONS OF LIABLE EMPLOYERS

Employer Account Number

Each employer is assigned an employer account number (a ten-digit number). This number appears on the Employer's Quarterly Report, the Record of Charges Under Experience Rate, Notices of Assessment, and on the Assessment of Benefit Payments sent to employers who are on the direct reimbursement basis (see Page 48 for forms listing), and all other forms sent to employers by the Department. Employers should show this number on all correspondence, forms, and remittances submitted to the Maine Department of Labor.

Maintenance of Records

The law requires every employer to maintain accurate records for anyone employed by it in the State of Maine. These records must be retained for three calendar years from the due date or from the date on which the contributions were paid, whichever is later, see page 3.

These records as well as all other records relating to the employer's trade or business must be available for the Department's inspection. There are penalties for failure to produce records when requested.

The records must show for each employee:

1. Employee's name and social security account number;
2. For each payroll period:
 - a. The beginning and ending dates, and
 - b. The days on which the employee worked and the salary or basis of pay during the period;
3. All other payments made to the employee including vacation pay, bonuses, the value of board and lodging, tips, and dismissal wages. These payments should be shown separately.

Employers in industries that have been determined "seasonal" by law or by the Unemployment Insurance Commission must keep records of wages paid for employment within the period declared seasonal and wages paid for employment outside the period declared seasonal, as well as wages paid for employment in the designated seasonal operation and outside the seasonal operation. See **Seasonal Wages** Page 26.

Display of Poster

Each liable employer must display the poster furnished by the Department's Status Unit to inform the employees that their employment is covered under the Employment Security Law. The poster must be displayed in places customarily frequented by employees at, or near, each location where employees' services are performed. Additional copies of the poster are available on request.

Periodic Reports and Payments

All liable employers are required to submit, for each quarter, reports of remuneration and wages together, if applicable, with the amount of tax due. The forms for reporting all four (4) quarters are mailed to all registered employers annually.

The reporting form must be completed and returned even if the employer has had no payroll in the quarter. Simply state "no wages paid."

If an employer fails to file a quarterly report or if the report, when filed, is incorrect or insufficient and a corrected report is not filed, the Department may determine the amount of tax due on the basis of whatever information is available. A notice of the determination will be given to the employer, which will become final unless an appeal is filed within 15 days after the notice of determination is mailed.

Contributions received after July 31st will not be credited to the employer's experience rating record until the following July 1st and this may result in a higher tax rate for the next rate year. Also, failure to pay current year taxes by January 31 will result in loss of credit when paying the federal portion of the tax due under the Federal Unemployment Tax Act.

Monthly Payments - 501(C)(3) Nonprofit Organizations and Governmental Entities Electing Direct Reimbursement

Following the end of each calendar month, nonprofit organizations and governmental entities which elected direct reimbursement will be billed for the amount due. The Assessment for Benefit Payments (see Page 71) will represent the total amount of benefits paid and charged to the employer's account in the month. If the amount for which the employer is billed is not paid by the due date, interest and penalty are assessed from the due date to the date of payment. The reimbursement option may be canceled if a nonprofit organization or governmental entity failed to pay, on time, the amount for which it is billed.

If an employer defaults on the benefit reimbursement or any other required payment, the Commissioner has the right to demand payment within 12 days from the date the notice was mailed. If the payment is not received, the Commissioner may certify to the Attorney General of the State of Maine the amounts due for collection. The Attorney General may request a warrant be issued. The warrant when issued shall constitute a lien upon all real property and other tangible assets owned by the liable employer or acquired by the employer during the period of the lien. (See Warrants - Judgments - Liens - Loss of License, Page 30.)

FURNISHING INFORMATION FOR DETERMINATION OF BENEFIT CLAIMS

Answering Requests for Separation Information

When a person applies for unemployment insurance, each employer for whom the claimant last worked receives a form for reporting details about the claimant's separation.

For some claimants, the employer may be required to provide earnings information.

To permit prompt determination on the claim, the information must be supplied within ten days of the date it is requested by the Unemployment Compensation Division.

With the information supplied by the employer, the Unemployment Compensation Division determines whether or not the claimant is eligible for benefits. From this information also, the Unemployment Compensation Division determines the employer against whose experience rating records the charges will be placed. Employers should exercise care to complete the form correctly and completely so that claimants who are eligible are paid and those that should be denied are denied.

If the form is not returned within ten days, the claim is determined on the basis of other available information including the claimant's own statement as to the reason for the separation.

Notice Upon Separation

Employers are urged to make full use of the Lack of Work Separation Notice, Form Me. B-1.1. Whenever an employee is separated from employment and the separation is due to lack of work, this notice provides the Unemployment Compensation Division with the required information with regard to the claimant's separation and eliminates further contact with the employer unless specific information is needed. The Lack of Work Separation Notice must be completed fully and correctly to be used effectively. These forms are available on request by calling (207) 287-2316.

Supplies of the Lack of Work Separation Notice, with instructions for its use, should be in the hands of any supervisor who has the authority to terminate employees.

Reporting During a Business Shutdown

An employer who shuts down his business temporarily (even for vacation), seasonally or permanently, must continue to reply to requests for separation information for at least a year thereafter. The employer may be relieved of this requirement upon the filing of a special shutdown report showing all employees' periods of employment, special payments, and reasons for separation prior to the shutdown. Forms for filing this report may be obtained by writing to the Director of Unemployment Compensation.

Back Pay Reports

If an employer made retroactive vacation payments, paid back wages, or was directed to make such payments to his employees, the employer must promptly report this fact to the Unemployment Compensation Division giving the names and social security account numbers of persons entitled to retroactive payments. This enables the Unemployment Compensation Division to investigate any benefit claim which was honored for the period covered by the retroactive payment so that recovery of benefits may be made and any incorrect charges against the employer's account be canceled. This information should be sent to the Contributions Unit of the Unemployment Compensation Tax Section (see Page 83 for address).

TAX LIABILITY

Definitions

WAGES: "Wages" means all remuneration for personal services and includes:

1. Salary.
2. Cash Wages.
3. Commissions.
4. Bonuses.
5. Reasonable money value of meals, rent, housing, lodging, or any similar advantage received. (See section on Meals and Lodging on Page 27.)
6. Tips.
7. Compensation paid to corporate officers irrespective of their stock ownership. This includes subchapter "S" Corporate Officers.
8. Vacation Pay. Vacation payments made to an employee are taxable whether or not vacation time is actually taken. Vacation pay to which a separated employee is entitled under the terms of a contract is not dismissal pay. Regardless of what it is called, if the payment is actually vacation pay, it is remuneration and is taxable.
9. Certain sick payments, including third party sick pay, and retirement payments (contact the Unemployment Compensation Tax Section for particulars).
10. Annuity payments.
11. Holiday pay.
12. Wages in lieu of notice.
13. Severance, terminal, or dismissal pay.

14. Personal use of Company Vehicle
15. Prizes.
16. Trips.
17. Non-cash awards.
18. Compensatory time (paid when used).
19. Employee deductions to an IRS-Qualified 401(K) Plan.
20. Section 125 (Cafeteria) Plans: Employee deductions and employer payments into a qualified Cafeteria Plan are taxable if they are taxable under FUTA.
21. Employer or employee contributions to individual retirement accounts, if taxable under FUTA.
22. Employer payments of employee state income taxes.

Remuneration does not include and tax should not be paid on:

1. Money paid to an employee as reimbursement for travel expenses (receipt or other documentation required).
2. Payments made by a domestic or agricultural employer, without payroll deductions, of taxes required from his employees for Federal Old Age and Survivors Insurance (FICA tax).
3. Money paid to an employee, other than vacation or sick pay, after the month in which the employee attains the age of 62, if the employee did not work for the employer in the period for which such payment was made.
4. Payments made by an employer to a qualified "cafeteria plan" under Section 125 of the Internal Revenue Code, if exempted under FUTA.

Questions regarding whether specific payments to employees are taxable should be directed to the Employer Status Unit (see Page 83 for address or telephone number).

REPORTING WAGES SUBJECT TO UNEMPLOYMENT INSURANCE TAXES

Correcting Previously Filed Reports

The simplest way is to make a photocopy of the previously filed quarterly report, make the changes in a different colored ink and submit the corrected copy. For numerous or complicated corrections. Form Me. C-1.2 (Authorization to Correct Wages) may be used. (See Page 53)

Quarterly Contribution Reports

Tax payments on reportable wages are due on or before the last day of the month following the close of the calendar quarter in which the wages were paid. Due dates are April 30, July 31, October 31, and January 31.

Excess Wages

Only the first \$7,000 of each worker's calendar year wages are taxable. For example, an employee who is paid \$2,500 in each quarter would be reported as follows:

<u>Quarter</u>	<u>Total Wages</u>	<u>Excess Wages</u>	<u>Taxable Wages</u>
1st Qtr.	\$2,500	-0-	\$2,500
2nd Qtr.	\$2,500	-0-	\$2,500
3rd Qtr.	\$2,500	\$ 500	\$2,000
4th Qtr.	\$2,500	\$2,500	-0-

Seasonal Wages

Seasonal work means employment in seasonal industries, as defined, within the determined Seasonal Period or Periods.

When an employer has been determined to be in a seasonal industry as defined by law or by the Unemployment Insurance Commission, the Employer's Quarterly Reports (Me. C-1) must reflect: (1) wages paid to employees for service performed within the established seasonal period in the designated seasonal industry, and (2) wages paid for service outside the established period or not directly associated with the designated seasonal industry. The latter types of wages are to be classified as "nonseasonal."

When reporting wages for individual employees, please comply with the following procedures:

1. If an individual performed service within the established seasonal period and only in connection with the designated seasonal operation, the wages should be shown as "seasonal" wages.
2. If an individual performed service in connection with the designated seasonal operation, partly within the seasonal period and partly outside the seasonal period, the wages should be separated accordingly into the "seasonal" and "nonseasonal" categories.
3. If none of an individual's service was performed in connection with the designated seasonal operation, all of the wages should be reported as "nonseasonal."
4. Wages paid for all service performed outside the seasonal period established for the designated seasonal operation should be reported as "nonseasonal."

Seasonal wages means wages paid for seasonal work during the seasonal period or periods by an employee in a seasonal industry.

Cooperation in following these procedures should serve to reduce the number of contested claims resulting from claimants with seasonal base period wages.

Tips

Tips are to be reported as remuneration and are taxable under the Employment Security Law.

Meals and Lodging

Meals and lodging are reportable only if their value is included in an employee's wages for the purpose of complying with federal or state minimum wage laws. When the value of meals and lodging is agreed upon in the contract of hire and the amount agreed upon is more than the amount set forth in Rule 2.10 of the Rules Governing the Administration of the Employment Security Law, then the amount agreed upon is deemed to be the value of such meals and lodging. A copy of the Employment Security Law and Rules is available upon request.

Reporting Other Remuneration

Remuneration also includes the reasonable money value of rent, housing, or other similar advantage received.

Reporting Wages from More than One Employer, From a Successor, Or For Employment in Another State

If an individual works for two or more employers, each of the employers is required to pay tax on the first \$7,000 of remuneration paid by that employer without regard to earnings paid by any other employer to the individual.

However, if an employer acquires all, or substantially all, of the assets of another employer, or a severable part of another employer's business, the successor or new owner of a severable portion may take credit for any wages paid by the previous owner to the same employee(s) in determining taxable and excess wages for the current year.

Also, in determining the first \$7,000 of Maine remuneration paid to an employee, an employer may include remuneration paid to the employee for services rendered in another state if the employer was required to pay unemployment tax on those wages to the other state.

EXAMPLE: X Company employed John Jones in Massachusetts from January 1 to June 30, 1978. For this employment, John Jones received \$3,500 on which tax was required by Massachusetts. On July 1, 1978, he was transferred to Maine and earned \$4,000 from X Company during the July 1 to September 30, 1978 period. Since X Company had already been required to pay tax to Massachusetts on \$3,500, only \$3,500 of the \$4,000 earned in the State of Maine would be subject to payment of tax. Likewise, if Jones earned remuneration of \$3,500 with Employer Y between January 1, 1978, and June 30, 1978, and then \$4,000 with Employer Z after Employer Z acquired the business of Employer Y, only \$3,500 of the \$4,000 earned with Employer Z would be subject to the tax.

COMPUTATION OF FEDERAL UNEMPLOYMENT TAX

Federal Unemployment Taxes

An employer subject to the Federal Unemployment Tax Act (FUTA) is entitled to a 5.4% credit against the Federal tax if the State tax is paid in full by January 31 following the close of the taxable year. If the state tax is paid after January 31, the tax credit is limited to 90% of the amount which would have been allowed if the State tax had been fully paid on time. (See examples of Federal tax computations below.) If the State tax is not paid, the employer must pay the full amount of the Federal tax (6.2%).

Example 1.

Employer X is liable under the Federal Unemployment Tax Act, with an annual taxable payroll of \$50,000. Employer X has been liable under the Maine Law for a sufficient time to qualify for a rate of 2.4 percent. If the State tax is paid in full by January 31, the Federal tax is computed as follows:

Taxable Payroll.....	\$50,000.00
<hr/>	
Federal Basic Tax @ 6.2%.....	\$ 3,100.00
This yields the current maximum allowable credit of.....	\$ 2,700.00
(5.4% x \$50,000.00)	<hr/>
and results in Net Federal Tax Due.....	\$ 400.00

Example 2.

Assuming that Employer X has paid only one-half of the State tax by January 31, and one-half after January 31, the Federal tax is compute as follows:

Taxable Payroll.....	\$50,000.00
<hr/>	
Federal Basic Tax @ 6.2%.....	\$ 3,100.00
(against which a maximum allowable offset is 5.4% of Federal taxable payroll or \$2,700.00.)	
Less Allowed Credit:	
Because of timely payment of one-half of State Tax (2.4% of \$50,000 = \$1,200 x 1/2)	\$ 600.00
AND	
Additional Credit (3.0% of \$50,000) allowed because employer's 2.4% State tax rate is below the maximum allowable offset of 5.4%.....	\$ 1,500.00
AND	
Credit for payment to the State of the balance of contributions (limited to 90% because it was paid after January 31) \$600.....	\$ 540.00

This yields a total credit of.....\$ 2,640.00
(a loss of \$60 in credit)

and results in a Federal Tax Due of.....\$ 460.00

Example 3.

Assuming that the employer had not paid the State tax until after January 31,
the Federal tax is computed as follows:

Taxable Payroll.....\$50,000.00

Federal Basic Tax @ 6.2%.....\$ 3,100.00
(against which a maximum allowable offset is 5.4% of
Federal taxable payroll or \$2,700)

Less Allowed Credit:

Because of additional credit, 3.0% allowed because
employer's 2.4% State tax rate is below the maximum
allowable offset of 5.4%.....\$ 1,500.00
AND

Because of late payments of the State tax the credit is
limited to 90% of the tax paid after January 31 (90% of
\$1,200).....\$ 1,080.00

This yields a total credit of.....\$ 2,580.00
(a loss of \$120 in credit)

And results in Net Federal Tax Due.....\$ 520.00

TAX DELINQUENCIES

Contribution Penalty

If the tax is not paid when due, a contribution penalty is assessed at a rate of 2% of the amount of contributions due for the first 30 days after the due date. After 30 days, the contribution penalty is increased to 5% of the amount of contribution due. An extension of up to 30 days beyond the due date may be granted for good cause upon written request made on or before the due date. Unsigned or dishonored checks are considered unpaid contributions and will be assessed a contribution penalty and interest until paid in full. The contribution penalty may be waived if the delay in payment was caused by the illness or death of the person in charge of the records or by other unavoidable occurrence. When applying for a waiver, please give specific information in writing.

Payroll Penalty

If the wage report is not submitted on or before the due date for the quarter, a payroll penalty of \$25 per quarter is assessed. This may be waived if the delay

in filing was caused by the illness or death of the person in charge of the records or by other unavoidable occurrence. When applying for a waiver, please give specific information in writing. An extension of up to 30 days may be granted for good cause upon written request on or before the due date. IMPORTANT: See payment application below.

Interest

The rate of interest assessed on delinquent contributions is determined annually by the State Tax Assessor for the full calendar year. The interest rate is 10% for 1994; 11% for 1995. Interest is assessed from the day after the due date until full payment is received by the Department. The law allows for abatement of up to 75% of interest if there was a reasonable question of liability. Full abatement of interest may be granted if it is shown that the delinquency resulted from no fault of the employer. When applying for an abatement of interest, please give specific information in writing.

Warrants - Judgments - Liens - Loss of License

If an employer fails to make any required payment, the Commissioner has the right to demand payment. If payment is not received within 12 days from the mailing date of this Final Notice, the Commissioner may certify to the Attorney General of the State of Maine the amounts due for collection. The Attorney General and the Maine Department of Labor may request a court to issue a warrant. A warrant acts as a lien upon all real property and other tangible assets owned by the employer during the period the lien is in effect. In addition the Department may file a tax lien against any real or personal property of the delinquent employer. The Department is authorized to collect delinquent taxes in Disclosure Court proceedings in District Court. The Commissioner also has the authority (Section 1232) to notify a licensing or certifying agency of an employer's failure to file reports and/or make required payments. The licensing or certifying agent shall deny the reissuance, renewal or other extension or license or certificate until such time as the Commissioner of Labor notifies licensing or certifying agency of receipt of reports/payments.

How Late Payments of Tax, Penalties, and Interest are Applied

Employers who make payments of past due tax contributions, penalties, and interest will have the payments applied according to Chapter 2,3(D),(1),(2), and (3).

Employer payments will be applied in the following way:

1. If the employer's contribution and wage report is received on or before the due date and the contribution for the quarter is also received timely, the full amount will be applied to that quarter.
2. All other payments received will be applied in the following way:
 - a. Beginning with the oldest quarter for which any amount remains outstanding, the outstanding contributions shall be liquidated first.

- b. The balance remaining will be applied next to any payroll penalty assessed under subsection 13 of section 1082 of the Employment Security Law for such quarter.
 - c. After the conditions of a and b above have been met, any remaining balance shall be applied for such quarter to interest on past due contributions imposed under subsection 3 of section 1225 and penalties on past due contributions imposed under subsection 4 of section 1225, respectively.
 - d. Any balance thereafter remaining shall be applied in a like manner proceeding chronologically from the oldest to the most recent quarter for which any amounts remain outstanding.
3. The payment of interest on past due contributions, penalties on past due contributions, or payroll penalties does not preclude the employer from requesting and obtaining a waiver or refund under the provisions of subsections 3, 4 and 5 of section 1225 or subsection 13 of section 1082 of the Employment Security Law.

Refunds and Credits

An employer may obtain a credit to be applied toward future taxes due or refund for overpayment of contributions or for interest or penalty erroneously paid by applying no later than four (4) years after the contributions or interest became due and were paid. Refunds shall be made without interest.

Deductions from Employee's Pay Prohibited

Maine law expressly prohibits an employer from deducting any portion of the state unemployment tax from an employee's earnings. Violation of this provision is a Class D crime.

Penalty for Fraud

Willful failure or refusal to make any contributions or other payments, to furnish any reports required under the Employment Security Law or to produce or permit the inspection of records as required is a Class D crime. Each failure or refusal is a separate offense.

EXPERIENCE RATING

The Maine Employment Security Law provides for a system of experience rating whereby qualified employers have their tax rates determined annually based upon their prior employment and unemployment experience. This system is not applicable to those nonprofit organizations and governmental entities which have elected the benefit reimbursement option. Those employers should refer to the section on Direct Reimbursement beginning on Page 37.

General

Effective January 1, 1983, the taxable wage base is the first \$7,000 of remuneration paid to each employee during a calendar year. Prior to that time,

the taxable wage base was \$6,000 beginning January 1, 1978; \$4,200 beginning January 1, 1972; and \$3,000 before then.

Newly Liable Employers

Newly liable employers (those who, together with the previous owners of the business, if any, have not been liable for taxes for a 24-month period ending on a computation date) are taxed at the new employer rate on wages paid during the calendar year. These newly liable employers are assigned an average rate based on wages reported by all employers in the 12-month period immediately preceding the last computation of employers' rates. The computation date is June 30 each year.

Rated Employers

To be qualified for a tax rate based on experience, an employer or the employer's predecessor (if applicable) must have been chargeable with benefits throughout the previous 24-month period ending on the computation date. When a new employer's 24-month period has expired, the employer will notice that the next computed rate will, on average, be higher.

Employer Accounts

For every employer subject to the law, an individual account is set up as a bookkeeping device for tracking the employer's experience, which is used in determining the tax rate. All taxes paid are credited to the employer's account, and all benefits paid to former employees and chargeable to the account are debited. However, tax payments for a prior year paid after July 31st will not be used in the experience rate calculation for that year. The payment will be credited and used in the experience rate calculation for subsequent years.

Once a year - on June 30, the statutory computation date - each employer's account balance percentage is determined, which, in turn, determines the tax rate.

Voluntary Contributions

The law permits an employer to make voluntary payments, in addition to the regular taxes required, to improve the account balance. To be considered in the current computation, the voluntary payment must be made no later than 30 days following the mailed date of the annual rate notice.

Positive Account Balance Employers

When the taxes paid and credited to an employer's account exceed the benefits charged, tax rates are based on the employer's positive account percentage (see Page 35).

Negative Account Balance Employers

When the benefits charged to an employer's account exceed taxes paid and credited to that account, tax rates are based on the employer's negative account percentage (see Page 35).

Charging of Benefits

Most benefit payments are charged to the account of the last employer for whom the claimant worked in excess of 5 consecutive weeks of full-time or part-time employment.

Exceptions to the General Charging Formula

1. Claimants Paid Benefits Pursuant to the Interstate Plan for Combining Wage Credits.

Under the Interstate Plan for Combining Wage Credits, a claimant who has covered employment and earnings in more than one state which participates in this plan may have entitlement to benefits and benefit rate determined on the basis of combined employment and earnings in all participating states. The claimant's entitlement to benefits is then determined under the laws and regulations of the state in which a claim for benefits is filed. The State of Maine, as a participant in the Interstate Plan for Combining Wage Credits, transfers weeks of employment and remuneration under the Maine Employment Security Law to other participating states and also accepts employment and earnings covered under the laws of other participating states to be combined for the purpose of determining the claimant's entitlement to benefits. The paying state then periodically bills each participating state for benefits paid to the claimant in the same proportion as the claimant's earnings in each state bear to the total earnings used to determine the claimant's entitlement to benefits. Benefits charged to the State of Maine under the Interstate Plan for Combining Wage Credits are then charged to the experience rating accounts of the Maine employers.

2. Benefits Paid to Federal Civilian Employees and to Ex-Servicemen.

The State of Maine also acts as an agent for the federal government to pay unemployment compensation to federal civilian employees and to ex-servicemen.

Claimants who have employment and earnings covered under the Maine law, as well as employment as federal civilian employees or servicemen during their base periods, are entitled to unemployment insurance benefits based upon their combined employment and earnings. The federal government reimburses Maine for benefits paid to these claimants in the same proportion as the claimants earnings as a federal employee or serviceman are to the total earnings used to determine the claim. The remaining portion of the benefits paid to these claimants is then charged to the experience rating account of the Maine employer pursuant to the general charging formula described above.

Charges During Appeal Process

When an employer appeals the determination of a local employment office holding a claimant eligible for unemployment insurance, benefits continue to be payable and chargeable to the employer's account. These charges are removed from a non-direct reimbursement employer's account if, at the final level to which the appeal is taken, the claimant is held ineligible for the benefits. This

employer's account is then credited with the payments charged and a tax rate adjustment, if necessary, is made.

When it has been determined that benefits have been erroneously paid to a claimant and benefit entitlement is based in whole or in part on wages with an employer who is liable for payments in lieu of contributions, the direct reimbursement employer's proportionate share of benefits paid will be credited only at the time recovery is effected.

Notification of Charges

Employers are advised monthly -- on a Record of Charges under Experience Rating -- of all charges made against their accounts.

Since Maine is billed only periodically for benefits paid by other states under the Interstate Plan for Combining Wage Credits, notice of these charges are made on a quarterly basis.

Every benefit payment charged to an employer's experience rating account may have an effect of increasing the employer's tax rate in future years.

If an employer is in a position to reemploy a claimant whose benefit payments are being charged to the employer's account, the employer should recall the claimant directly or notify the unemployment insurance office promptly and the claimant will be referred to the employer. The location of the local office to which the claimant reports is shown on the Notice of Potential Benefit Charge or the Notice of Potential Assessment.

A directory of addresses and telephone numbers of local offices is on Page 83-85.

If an employer has reason to believe that the benefits were improperly charged to the employer's account, the employer should file an objection to protect the employer's account. If the employer believes that the claimant is being paid benefits to which the claimant is not entitled, or objects to charging of benefits to the employer's account, the objection should be directed to the local office to which the claimant reports.

Transfer of Experience Rate

In general, whenever the organization, trade or business or substantially all the assets of an employer subject to the law are acquired by someone else, the experience rating record of the subject employer is transferred to the new owner.

However, if the acquisition was only in part, that is, only a portion of the subject employer's assets, organization, trade or business was acquired, then the experience rating record would not be transferred.

If, after the acquisition, the subject employer retained some of the business and had employment, then the acquisition would be in part and no transfer of the tax rate would be made. However, if there was no part of the business retained that had employment prior to the sale, then the tax rate would be transferred. With respect to the acquisition of the subject employer by another subject

employer, the two accounts will be combined as of the next computation date. In the event of any business transfer in whole or in part, notice must be given to the Maine Department of Labor. Notice of the transfer can be entered on the Employer's Quarterly Report or sent directly to the Employer Status Unit.

Reserve Ratio

An employer's individual tax rate depends upon the employer's reserve ratio and the contribution rate schedule in effect.

The reserve ratio is the balance (positive or negative) in the employer's account on June 30, of any year after the employer becomes eligible for a rate computation, divided by the average taxable payroll for the previous 3 years.

To be eligible for rate computation an employer or the employer and predecessor must have been chargeable for a 24-month period ending on the computation date. The computation date is June 30 of any given year. For example, an employer became subject to the law in May, 1988. The earliest date that could be used in determining the 24-month period would be June 30, 1988. Therefore, the 24-month period would be completed on June 30, 1990, at which time a rate would be computed to become effective January 1, 1991.

Once a rate has been computed, a new rate will be computed each year thereafter, for as long as the employer remains subject to the Law.

CONTRIBUTION (TAX) RATE SCHEDULE

In order to gear the normal tax rate to the overall condition of the Unemployment Trust Fund, the law establishes various series of rates for qualified employers. A reserve multiple determines which of these series is to be used for a particular year. This reserve multiple is determined by dividing the fund reserve ratio by the composite cost rate.

The fund reserve ratio is obtained by dividing the net balance of funds available for benefit payments as of September 30 by total wages of all subject employers for the preceding calendar year.

The cost rate is the percentage obtained by dividing the net benefits paid to claimants in a calendar year by the total wages reported by employers for the same period.

The composite cost rate is the average of the annual cost rates for the past 15 completed calendar years multiplied by a factor of 1.95. The resulting rate or the rate of 2.20, whichever is greater, will apply. However, the composite rate cannot exceed 2.83.

The following table establishes rates for employers with either a negative or positive account balance.

SEE NEXT PAGE FOR RATE SCHEDULE

EMPLOYER'S CONTRIBUTION RATE IN PERCENT OF WAGES

Employer Reserve Ratio

When Reserve Multiple is:

Equal to or more than	Less than	over 2.50	2.37- 2.50	2.23- 2.36	2.09- 2.22	1.95- 2.08	1.81- 1.94	1.67- 1.80	1.53- 1.66	1.39- 1.52	1.25- 1.38	1.11- 1.24	.97- 1.10	.83- .96	.68- .82	.45- .67	under .45
SCHEDULES																	
Column A	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
19.0%	and over	0.5%	0.6%	0.7%	0.8%	0.9%	1.0%	1.1%	1.2%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.4%
18.0%	19.0%	0.6%	0.7%	0.8%	0.9%	1.0%	1.1%	1.2%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.5%
17.0%	18.0%	0.7%	0.8%	0.9%	1.0%	1.1%	1.2%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.6%
16.0%	17.0%	0.8%	0.9%	1.0%	1.1%	1.2%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.7%
15.0%	16.0%	0.9%	1.0%	1.1%	1.2%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.8%
14.0%	15.0%	1.0%	1.1%	1.2%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.9%
13.0%	14.0%	1.1%	1.2%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	3.0%
12.0%	13.0%	1.2%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	3.1%
11.0%	12.0%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	3.2%
10.0%	11.0%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	3.3%
9.0%	10.0%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.4%
8.0%	9.0%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.5%
7.0%	8.0%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.6%
6.0%	7.0%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.7%
5.0%	6.0%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.8%
4.0%	5.0%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.4%	3.9%
3.0%	4.0%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	4.1%
2.0%	3.0%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%	4.3%
1.0%	2.0%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%	4.5%
.0%	1.0%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.7%
-1.0%	.0%	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.9%
-2.0%	-1.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%	5.0%
-3.0%	-2.0%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%	4.6%	5.1%
-4.0%	-3.0%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%	4.6%	4.7%	5.2%
-5.0%	-4.0%	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%	4.6%	4.7%	4.8%	5.3%
-6.0%	-5.0%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%	4.6%	4.7%	4.8%	4.9%	5.4%
-7.0%	-6.0%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%	4.6%	4.7%	4.8%	4.9%	5.0%	5.5%
-8.0%	-7.0%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%	4.6%	4.7%	4.8%	4.9%	5.0%	5.1%	5.6%
-9.0%	-8.0%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%	4.6%	4.7%	4.8%	4.9%	5.0%	5.1%	5.2%	5.7%
-10.0%	-9.0%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%	4.6%	4.7%	4.8%	4.9%	5.0%	5.1%	5.2%	5.3%	5.4%	5.9%
-11.0%	-10.0%	4.2%	4.3%	4.4%	4.5%	4.6%	4.7%	4.8%	4.9%	5.0%	5.1%	5.2%	5.3%	5.4%	5.5%	5.6%	6.1%
-12.0%	-11.0%	4.4%	4.5%	4.6%	4.7%	4.8%	4.9%	5.0%	5.1%	5.2%	5.3%	5.4%	5.5%	5.6%	5.7%	5.8%	6.3%
under	-12.0%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.5%	6.6%	6.7%	6.8%	6.9%	7.0%	7.5%

DIRECT REIMBURSEMENT

Nonprofit organizations organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes (those exempt under Section 501(C)(3) of the Internal Revenue Code) and government entities may elect to discharge their obligations under the Employment Security Law by reimbursing benefits paid to their former employees and charged to their accounts in lieu of paying tax contributions.

Election of Direct Reimbursement Option

A timely request to elect the reimbursement option must be submitted in writing to the Director, Unemployment Compensation not later than 30 days before the beginning of the calendar year in which it is to apply, or within 30 days after the date the 501(C)(3) nonprofit organization or governmental entity became liable under the Employment Security Law. Application to elect the reimbursement option should be directed to the Employer Status Unit (see Page 83 for address). A previously taxable employer which elects the reimbursement option may not terminate that election for two calendar years. A newly subject employer which elects the reimbursement option must remain in that status for at least one calendar year.

Only in those instances where the employer can show to the satisfaction of the Department that good cause exists for its failure to submit timely application, can the time for filing an election of the reimbursement option be extended.

Assessment of Benefits

When a new claim is filed, employers are notified by a written notice that their records maybe charged for weeks paid. This provides employers an opportunity to notify their local employment office if they disagree with the information contained in the notice. (See Page 73)

Employers electing the direct reimbursement option are advised currently on a Notice of Assessment of all charges made against their accounts, thereby giving them the opportunity to review these charges and object if they believe that benefits have been improperly paid or improperly charged to their accounts. (See Page 71.)

The accounts of employers electing the reimbursement option are assessed for one-half of any extended benefits paid to their former employees. Governmental entities are be charged for the full amount of any extended benefit payments.

Obligations Upon Election of The Reimbursement Option

Employers electing the reimbursement option are required to reimburse the Unemployment Insurance Fund on a dollar-for-dollar basis for all benefits paid to their former employees and assessed to their accounts. The assessments are based on employment which began on or after the date the election became effective. Assessments are based on a prorated share of base period wages.

Following the end of each calendar month, each nonprofit organization or governmental entity that has elected the benefit reimbursement option is billed for the amount due. This monthly billing represents the total amount of benefits assessed to the employer's account in that calendar month.

Payment for the billed amount is due on or before 30 days from the billing date and must be paid on time, to avoid the assessment of penalties and interest. If an assessment is under appeal or the employer disagrees with an assessment, the employer is responsible for payment while the assessment is under investigation or awaiting an appeal hearing. If the amount due is not paid by the due date, interest is assessed at the rate established by the State Tax Assessor from the due date to the date of payment. As with any other required payment, the State Attorney General may issue a tax warrant if an employer defaults on a benefit reimbursement payment. (See section on Warrants - Judgments - Liens - Loss of License, on Page 30.) In addition, an employer's election of the reimbursement option may be canceled for failure to make any of the payments required after the notification by the Department of liability and amount of payment due.

Sharing of Direct Reimbursement Cost

Two or more nonprofit organizations and/or governmental entities can elect the benefit reimbursement option as a group for the purpose of sharing the cost of benefits paid to former employees. Employers who wish to establish such a plan should apply in writing to the Employer Status Unit (see Page 83 for address).

Termination of the Direct Reimbursement Option

After two consecutive calendar years the election to make benefit reimbursing payments in lieu of tax contributions can be terminated as of the first day of the next calendar year by filing a written notice with the Maine Department of Labor, Status Unit, before December 1 of the current year. In addition, the Department may terminate an employer's election to make payments in lieu of contributions as of the beginning of the next calendar year, effective for two years, if the employer is delinquent in making reimbursing payments as required. Following termination of the election, the employer is liable for quarterly tax contributions.

Continuation of Liability for Reimbursement of Benefit Costs

If the benefit reimbursement option is either terminated by the employer or canceled by the Commissioner, the employer remains liable for the reimbursement of benefits that were based on weeks of employment which began before the date on which either the termination or cancellation took effect. The employer may be billed for unemployment benefits paid to former employees for up to 24 months following the termination or cancellation.

Direct Reimbursement Versus Tax Contributions

In determining whether the benefit reimbursement option afforded 501(C)(3) nonprofit organizations and governmental entities should be selected over the contribution method, the key consideration is whether the annual amount of reimbursable benefits or the annual taxes will be greater.

Contributions due from those employers electing the tax contribution method will equal the employer's annual tax rate multiplied by the first \$7,000 of annual remuneration paid to each employee. A newly liable employer, assigned the average rate, will be required to pay an annual tax for each employee reflecting the \$7,000 taxable wage base multiplied by the tax rate. When an employer

qualifies for a tax rate based on his experience, his rate can be higher or lower than the average rate. (See Page 35 regarding computation of tax rates.)

Employers electing the benefit reimbursement option, on the other hand, are required to reimburse the Unemployment Insurance Fund, dollar-for-dollar, for benefits paid to their employees and assessed to their accounts. They must also post a surety bond or deposit money or securities as approved in the amount of 5% of the previous four quarters' taxable wages.

The maximum benefit duration under normal circumstances is 26 weeks. An additional 13 weeks of extended benefits are payable during periods of high unemployment. One half of each extended benefit payment is charged to the reimbursing employer's account except that, starting January 1, 1979, governmental entities will be charged for the entire amount of each extended benefit payment. No charge is made to the experience rating record of tax paying employers for extended benefit payments.

Other factors that must be considered include:

1. The number of employees who can be expected to qualify for unemployment insurance benefits based upon their employment with the employer;
2. The length of time these separated workers are likely to be out of work before obtaining other employment (the average duration of unemployment claims is 11 weeks);
3. The weekly unemployment benefits paid to these former employees, which will depend on their high quarter earnings in the first four of the last five completed calendar quarters.

CLAIMS AND BENEFITS

Eligibility for Benefits

The unemployed worker must meet specific requirements established by the Employment Security Law to be eligible for unemployment compensation benefits. Those eligible may receive weekly benefit payments in accordance with the Law (Section 1191).

The principle eligibility conditions provide that a claimant:

1. Must be totally or partially unemployed;
2. Must file a claim and be registered for work with the nearest office of the Maine Department of Labor;
3. Must be able and available for full-time work;
4. Must be actively seeking work (this requirement may be waived); and
5. Must have been paid at least 2 times the Annual Average Weekly Wage in each of two (2) different quarters and total wages of at least six (6) times the Annual Average Weekly Wage in insured work during his/her base period.

"Insured work" means service performed in employment for an employer who is subject to the taxing provisions of the Employment Security Law. "Base period" means the first four of the last five completed calendar quarters immediately prior to the first day of an individual's benefit year. "Alternate Base Period" means the last four completed calendar quarters prior to the first day of an individual's benefit year. "Benefit year" is the one-year period beginning with the date with respect to which an individual is determined monetarily eligible to receive benefits.

Disqualification for Benefits

Benefit disqualifications are imposed under the Law chiefly for:

1. Voluntary separations from regular employment without good cause attributable to such employment;
2. Separations due to retirement;
3. The duration of an unpaid voluntary leave of absence or sabbatical leave that has been mutually agreed to by the employee and the employer;
4. Discharges for work-connected misconduct (see Discharge - Burden of Proof and Evidence below);
5. Periods of suspension by the employer as discipline for misconduct;
6. Refusals of referrals to suitable job opportunities;
7. Refusals of offers of suitable work;
8. Inability of an employer to contact a former employee for the purpose of a job offer;
9. Receipt or entitlement to dismissal wages, wages in lieu of notice, terminal pay, vacation pay, or holiday pay;
10. Misrepresentation in the filing of claims;
11. Discharges related to convictions for work-connected felonies or misdemeanors; or
12. Weeks of unemployment attributable to work stoppages resulting from labor disputes. (There are exceptions due to employers' failure to observe health and safety standards.)

Discharge - Burden of Proof and Evidence

A discharge is a termination of the employer-employee relationship which is initiated by the employer and which entitles the claimant to unemployment benefits unless he or she is discharged for misconduct connected with the work. Employment Security Law defines misconduct as careless or negligent acts of such a degree that they are equivalent to intentional or deliberate violations of an

employer's standard. The burden of proof is on the employer to prove that the employee's conduct meets the statutory definition of misconduct.

When an employer provides substantial evidence that an employee was discharged for engaging in criminal conduct in connection with the employment, evidence of conviction shall not be required to sustain a finding of misconduct.

Partial Claims Require Employer's Endorsement

An employee working less than full time due to lack of work may be eligible for partial benefits, if the employee did not earn \$5 or more in excess of his/her weekly benefit amount. A special form, "Claim for Unemployment Benefits and Earnings Report," Form Me. B-9 or Me. B-9B, is provided for all employers to assist the worker in claiming benefits when the worker is partially unemployed. It requires the employer's endorsement of unemployment status and the amount of the employee's earnings during a particular week. The partial benefit shall be equal to the weekly benefit amount less the individual's weekly earnings in excess of \$25. These forms may be obtained from the Unemployment Compensation Director's Office (see Page 83 for address).

Appeals from Benefit Determinations

If a claimant's eligibility for benefits is questioned, all facts regarding the issue are obtained and a written deputy's decision is made. If the employer is an interested party, a copy of the decision is sent at the time it is issued. The claimant or the employer may appeal the decision by contacting the office where the claim is filed either in person or by letter.

Appeals must be filed within the time allowed by law. Appeal from a deputy's decision must be filed within 15 days from the date of mailing. The appeal period for deputy's decisions may be extended 15 days for good cause. An appeal from a decision of the Division of Administrative Hearings must be filed within 15 days from the date of mailing.

An unemployment compensation appeal hearing is a hearing conducted by an impartial Administrative Hearing Officer. The usual purpose of the hearing is to decide whether unemployment benefits should be granted or denied. Anyone with an interest in the outcome of the hearing is a "party" to the hearing. Parties to most hearings are the claimant and employer. In some cases a local office representative is a party. It is the Hearing Officer's job to see to it that all parties receive a fair hearing. A fair hearing means an impartial Hearing Officer will decide the case after considering the testimony of all witnesses and other evidence. He or she will make sure the parties understand the proceedings and have the time needed to present any information relevant to the case. The hearing will result in a written decision by the Officer either affirming, modifying, or setting aside the decision of the local unemployment office. Interested parties should make every effort to attend all hearings in order to present testimony and other evidence and to participate in rebuttals. An interested party will forfeit the right to appeal to the commission if the party does not appear at the appeal tribunal hearing. Employer records pertinent to the issue should be made available to those conducting the hearing.

Commission decisions become final 10 days from the date of mailing, and an interested party has 20 days thereafter in which to enter an appeal to the courts.

When a deputy's decision is appealed, a hearing will be scheduled at a location convenient to the interested parties. When an administrative hearing decision is appealed to the commission for review, employers or claimants may request a hearing in order to present additional testimony or other evidence pertaining to the issue.

Protection of Employer Accounts

Employers can protect their own accounts by asking the Unemployment Insurance office to offer reemployment, if a suitable opening exists, to any former employees currently receiving benefits.

Since the Record of Charges under Experience Rating is in many cases received by the accountant or tax department of the firm, it is recommended that these former employees be referred regularly to the firm's personnel officer or any other person responsible for hiring.

Employers can also protect the Unemployment Compensation Fund by listing their openings with the Job Service and informing the Job Service promptly if any applicant they refer refuses employment.

INVESTIGATING UNIT

An investigating unit is maintained which travels throughout the State devoted full time to the prevention, detection, and investigation of irregular claims. This unit also recommends prosecution of those charged with violating the Employment Security Law.

Although records indicate relatively few individuals intentionally make false statements when filing a claim for benefits, utmost caution is taken to protect the benefit fund against fraudulent claims. Claimants' benefit records are frequently checked against employer records. If a claimant appears to have drawn unemployment benefits during a period in which the claimant earned wages, the employer is requested to verify the wages during that period. Claimants who knowingly make false statements are liable for stringent penalties under the Law.

Employer cooperation is most helpful in both the prevention and detection of fraudulent claims. Employers should immediately supply the Department with any information which indicates the possible ineligibility of a claimant.

Benefits charged to an employer's experience rating record as a result of a fraudulent claim are credited when the fraud is proven. Similarly, an overpayment made as a result of the Department's error or through the claimant's misstatements (in cases where no fraud is proven) is credited to the employer's experience rating record. Direct reimbursement employers are credited with benefit payments assessed to their accounts at the time recovery is effected.

MAINE JOB SERVICE

Services Offered Employers

The Maine Job Service, a Division of the Maine Department of Labor, is part of a nationwide network of public employment agencies.

The primary mission of the Job Service is to match people with jobs. The "labor exchange" is a free service offered to both applicants and employers.

In Maine, the Job Service is located in eighteen (18) communities throughout the State. Some of the services offered include:

Work Registration

A complete work history is collected on applicants who come into Job Service offices for service. The work history has proven useful in matching applicants to jobs. The registration contains sufficient information to match applicants to an employer's specific requirements. Traditionally, the Job Service registers over 100,000 job applicants per year and has one of the largest applicant pools in the State.

Job Placement

Finding suitable jobs for applicants and assisting employers in finding qualified employees is the most important responsibility of the Job Service. In order to match job applicants with suitable and available job opportunities staff is required to make careful appraisal and classification of a worker's qualifications and have a knowledge of the requirements of particular jobs. When, in the opinion of the employment interviewer or counselor, an applicant possesses the necessary qualifications to meet the required skills of a job, the applicant is referred to the employer for a job interview. The final decision of the selection of an employee rests with the employer.

Job Bank and Job Matching

In order to facilitate the placement process, the Job Service uses a variety of tools. One of these tools is the Maine Job Bank System. The Job Bank System is a computerized listing of job order information that provides both Job Service personnel and the public with a daily, statewide inventory of available job openings.

Another tool the Job Service uses is the Job Matching System. This is a sophisticated, computerized system that matches people with jobs according to their qualifications, interests, geographic location, and salary expectations.

Employer Services Program

The motto of the Maine Job Service is "WE BRING GOOD PEOPLE AND GOOD JOBS TOGETHER." In order to accomplish this, the agency has focused considerable effort on employer relations. Through this effort has evolved a multifaceted network of services collectively called the Employer Services Program, or ESP.

In order to place applicants, Job Service staff knows how vital it is to understand and meet the needs of Maine's employers. It is also important to explain the services offered by the Job Service and to promote maximum use by employers. Some of the special services available to employers are described briefly as follows:

Exclusive Referral

Many Job Service offices have developed agreements with local employers whereby the employers list all their job openings with the Job Service and, in turn, the Job Service takes applications from all interested applicants, screens for employer's qualifications, and refers only the number and type of applicants that the employer wishes to interview. This type of agreement has proven very beneficial to employers by relieving their personnel office of much time spent in application taking and screening applicants who do not meet minimum qualifications. Also, the Job Service can help meet affirmative action goals as it is mandated to function according to equal employment opportunity laws. The Job Service has exclusive referral agreements with many of the largest employers in the State.

Positive Recruitment

This program provides personalized service and the use of local offices' facilities to assist employers in their recruitment effort. It has been very helpful for new employers moving into an area who may not even have a personnel office set up or for established employers who have mass recruitment needs. The Job Service can publicize their job openings, confidentially if desired, and direct interested applicants to report to their office for more information.

Employer Visitation

The objective of this program is to maintain a regular schedule of employer contacts to establish a relationship with the employer and become acquainted with the specific jobs within the employer's operation. By doing this, the Job Service can do a better job of selecting and referring the proper type of applicants for the employer.

Employer Advisory Committee

Some Job Service offices have established committees of employers to work with the Job Service to help them develop improved methods of operations. The Employer Advisory Committees have been effective in making the Job Service more responsive to employers' needs.

Labor Market Information

In the process of serving applicants and employers, Job Service staff collects statistics which accurately reflect current labor market conditions. This information is transmitted regularly to the Economic Analysis and Research Division so that it can be compiled and distributed to government agencies, employers, and the general public. The reports produced help to measure the effectiveness of past and present activities, and also aid in planning.

America's Job Bank

It is the policy of the United States Employment Service to help the mobility of labor by encouraging and guiding the movement of workers between geographical areas. This guidance is accomplished by America's Job Bank program and copies of the jobs in other states are available on microfiche or computer screens in every Job Service office.

Targeted Jobs Tax Credit Program

The Targeted Jobs Tax Credit (TJTC) Program is designed to provide an incentive to employers to hire individuals from certain target groups such as disadvantaged youth, 18 to 24 years old, that have a particularly high unemployment rate or other special employment needs such as vocational rehabilitation clients.

The Maine Job Service, in conjunction with the Internal Revenue Service, administers the TJTC Program. The Agency screens applicants for eligibility in one of the targeted groups and has the sole responsibility for issuing employer certifications for tax credits.

The credits are based upon 40% of the first year's wages up to \$6,000 (to a maximum credit of \$2,400) for employees who have been on the payroll for 90 days or worked for 120 hours.

In order for an employer to claim a tax credit, the following must take place:

1. The potential employee must be determined eligible as a member of a targeted group by the local Job Service office.
2. He/she must be a new employee.
3. On or before the date that individual starts work, the employer must request certification of the eligible applicant in writing or complete the employer portion of the voucher and send it to:

Maine Department of Labor
Maine Job Service / TJTC
20 Union Street
Augusta, Maine 04330

4. A certification will be normally returned within 72 hours.

For more information on these and other services, contact the nearest Job Service office. A complete listing of all offices appears on the inside back cover.

DIVISION OF ECONOMIC ANALYSIS AND RESEARCH

The Division of Economic Analysis and Research (D/EA&R) can assist employers with research, data analysis, and information in four broad areas of responsibility.

Data Files and Reports Covering Employment Security Program Activities

A primary function of D/EA&R is to prepare State and Federal reports covering the program activities of both the Unemployment Compensation (UC) and Job Service (JS) Divisions. As part of the process, extensive data banks are maintained as reference for UC and JS planning and management purposes. The various data are present in a large selection of cross tabulations. The nonconfidential files and data series are available for use by employers in business planning and management as well as forecasting.

Program Research, Data Analysis, and Labor Market Evaluation

The data files are a first step and prerequisite to program research and data analysis for management. An area of program research that has been most helpful to employer and representative organizations has been the unemployment compensation actuarial studies. Employers may contact D/EA&R to work out various unemployment compensation cost analyses and projections.

Labor force estimates are developed monthly on a current basis for Maine, as well as all counties and defined labor market areas within Maine. In addition, estimates are developed monthly for over 500 minor civil divisions. This up-to-date information on employment and unemployment is often critical to business planning and operations. Maine employers can benefit from Federal contract awards and low interest business loans when the labor market area criteria for the surplus unemployment designation are reached. A Federal procurement preference may be obtained under the provisions of Public Law 96-302 ("Small Business Administration") and the Buy American Act by employers with establishments in high unemployment areas who agree to employ disadvantaged workers. Area labor market information is also a prerequisite to obtaining rural business load guarantees from the Farmers Home Administration as provided under the Consolidated Farm and Rural Development Act of 1972 and other types of loans from the U.S. Economic Development Administration.

Labor Market Information for Management and Employer-Employee Relations

The Division can provide information that is useful for site selection, wage negotiations, the development of marketing strategies, and affirmative action planning.

Industry trends, development, and projections are available. The number of hours worked and hourly wages for major industries in manufacturing are published monthly.

Estimates of the number of persons employed by occupation for any county are available on request. Similar occupational information is on file covering job applicants and those persons drawing unemployment insurance.

Wage data statewide and for a limited number of areas are available for many occupations.

Maine Census/Business and Industry Data Center Program

The Maine Census/Business and Industry Data Center Program maintains one staff person in Augusta and has thirty-two affiliated organizations located throughout

the State. The 1990 decennial census data is now available in detail for all areas to the town level, as well as block statistics for selected areas. Equal Employment Opportunity information is readily available for use by employers in preparing affirmative action plans. The Data Center, with its affiliates, is designed to provide a variety of Census and Labor Market Information.

The Division maintains a library of other economic data such as per capita income, U.S. Cost of Living Index, employment and unemployment statistics by State and for the Nation.

Making Contact for Information

Call the Division of Economic Analysis and Research at the Augusta Administrative for your Labor Market Information needs, and your call will be directed to the person who can assist you. If your need is for local Labor Market Information, you may call the local labor market analyst nearest you. They are located in Portland, Lewiston, Augusta, and Bangor.

APPENDIX

EXPLANATION OF FORMS

The following brief explanations show the purpose and use of key forms required under the Maine Employment Security Law.

INDEX OF FORMS LISTED IN THIS SECTION:

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EMPLOYER'S STATUS REPORT

Form Me. FX-1

PURPOSE	To furnish information from which the Department may determine an employer's liability under the Law.
WHEN USED	Furnished to employing units on request or when they become known to the Department.
WHEN DUE	Immediately upon meeting the liability criteria. See Pages 6-8.

NOTE: This is a two-sided form. See Pages 50 and 50a.

EMPLOYER'S STATUS REPORT

OFFICE USE ONLY

Employer No. _____
Area Code _____
Industry Code _____
Liability Established _____
Chargeable _____

If you have questions regarding this form call the Status Unit at (207) 287-3176.

TDD (Hearing Impaired Only) 1-800-794-1110

1. Business Name		2. Federal Identification No.																	
3. Business Address (Physical Location)		4. Mailing Address and Zip Code																	
5. Name of Person in Charge of Payroll Records Phone: _____ FAX: _____		6. Address of Person in Charge of Payroll Records																	
7. Type of Organization A. <input type="checkbox"/> Individual Ownership; B. <input type="checkbox"/> Partnership; C. <input type="checkbox"/> Corporation; D. <input type="checkbox"/> Association; E. <input type="checkbox"/> Other (Explain) _____ NOTE: If an "S" Corporation, submit a copy of Federal Form 2553, if available.																			
8. State of Incorporation		9. Date of Incorporation																	
		10. Date Employees First Employed in Maine																	
11. Name of Owner(s), Partner(s) or Officers <table style="width:100%; border: none;"><thead><tr><th style="text-align: left; border-bottom: 1px solid black;">Name</th><th style="text-align: left; border-bottom: 1px solid black;">Social Security No.</th><th style="text-align: left; border-bottom: 1px solid black;">Title</th><th style="text-align: left; border-bottom: 1px solid black;">Residence (Street-City-State)</th></tr></thead><tbody><tr><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td></tr></tbody></table>				Name	Social Security No.	Title	Residence (Street-City-State)												
Name	Social Security No.	Title	Residence (Street-City-State)																
12. If you acquired the business or assets of another employing unit, give name, address, and account number of previous owner. Name _____ Address _____ Account Number _____ Date Acquired _____ Did you acquire all the business or assets in Maine? <input type="checkbox"/> YES <input type="checkbox"/> NO If "NO," answer question 13.																			
13. What part of the previous owner's business or assets did you not acquire? _____																			
14. Is your organization subject to the Federal Unemployment Tax? <input type="checkbox"/> YES <input type="checkbox"/> NO																			
15. If you are not liable under the Maine Employment Security Law, do you wish to voluntarily elect coverage? (Leave blank if not applicable) <input type="checkbox"/> YES <input type="checkbox"/> NO																			
16. Do you hold an exemption from federal income taxes as a nonprofit organization described under Section 501(c)(3) of the Internal Revenue Code? If "YES," you must attach a copy of your IRS exemption letter. <input type="checkbox"/> YES <input type="checkbox"/> NO																			
17. Have you engaged any contractors or subcontractors to perform any service for you which was part of your usual course of business, in the current or preceding year? If "YES," give name and address on separate sheet and attach to this report. <input type="checkbox"/> YES <input type="checkbox"/> NO																			
18. Do you lease any employees? <input type="checkbox"/> YES <input type="checkbox"/> NO																			

19. Do any of your workers provide domestic service for you? [] YES [] NO
If "YES," and you have only domestic employment, skip item 22.

20. Do any of your workers provide agricultural service for you? [] YES [] NO

Items 21 and 22: If a corporation (even a subchapter S corporation), include all officers and family members who are performing services. Do not include service performed by a student participating in a cooperative program of education and occupational training or on-the-job training that is part of the school curriculum. Title 26 M.R.S.A. Section 1043,11,(F),6 exempts services performed by "an individual in the employ of his son, daughter or spouse, and service performed by a child under the age of 18 in the employ of his father or mother." The Unemployment Compensation Division extends that exemption to include stepchildren and foster children, as well as natural born and legally adopted children. In a partnership, an exempted family relationship must exist with each and all partners.

*** TO INSURE PROMPT PROCESSING, PLEASE COMPLETE IN FULL**

*21. In the spaces below, enter the total amount of reportable wages paid each quarter of the current and preceding calendar years. (Include wages paid to date.)

Maine Payrolls	Calendar Quarter Ending March 31	Calendar Quarter Ending June 30	Calendar Quarter Ending September 30	Calendar Quarter Ending December 31
Preceding Year 19	\$	\$	\$	\$
Current Year 19	\$	\$	\$	\$

*22. If you are either a 501,c,3 or an agricultural employer, enter in each block the number of individuals, both full and part-time workers, who were employed by you in Maine in your peak day of employment in each week. Other employers-please use check marks to indicate weeks with workers.

Year	Week #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	Preceding Year																										
	Week #	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52
Year	Week #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	Current Year																										
	Week #	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52

23. List All Maine Work Locations: Nature of Business _____

City and/or Town	No. Employees	Principal Activity	Type of Goods or Services

24. FOR MULTIPLE LOCATIONS AND/OR ACTIVITIES: If one of the above locations represents an auxiliary unit for the primary establishment, please indicate by putting the appropriate letter next to the activity: (A) Administrative Office; (B) Research, Development and Testing; (C) Warehouse or Storage Area; (D) Auxiliaries, Not Classified (Repair Shops, Computer Maintenance, Garages, etc.).

25. I CERTIFY THE INFORMATION GIVEN ABOVE IS TRUE AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF. (IF BUSINESS IS A PARTNERSHIP, ALL PARTNERS ARE REQUESTED TO SIGN.)

Signature of Owner, Corporate Officer, or Partner	Title	Signature of Partner	Date

FOR OFFICE USE ONLY

26. Liability established under Section 1043,9 _____ as of _____, Contributions due from _____,

Field Advisor and Examiner _____ Code _____ Date _____

EMPLOYER'S QUARTERLY REPORT

Form Me. C-1

PURPOSE To report and pay contributions due and report detailed payroll information on each employee.

WHEN FURNISHED Packet is furnished in March of each year. Packet contains reporting forms for the quarters ending March 31, June 30, September 30, and December 31 of each calendar year.

WHEN DUE April 30, July 31, October 31, and January 31 with contributions due. A report must be submitted each quarter even if no wages were paid during that calendar quarter, or no taxes were due. Mailed reports have a 2-day grace period. U.S. postmark dates determine timeliness of filing. Extensions of up to 30 days may be granted for good cause upon written request.

PENALTIES FOR LATENESS \$25 per quarter plus a percentage of Contributions due. To avoid penalties, mail reports early. See Tax Delinquencies on Pages 29 through 31.

NOTE Please read carefully and follow the instructions printed on the face of the form as well as those contained in the packet.

NEW FOR 1991 To correct information previously filed, forward a copy of the original report with clear corrections made.

Magnetic media reporting is mandatory for employers with 250 or more separate employees in a calendar year. Please call (207) 287-3176 or write the Status Unit for format specifications and other details.

NOTE: This is a two-sided form. See Pages 52 and 52a.

DO NOT WRITE IN THIS SPACE

SEASONAL PERIOD

THIS REPORT MUST BE FILED ON OR BEFORE

⇒ MAKE REMITTANCE PAYABLE TO "UNEMPLOYMENT COMPENSATION DIVISION"◀

[illegible]

I certify the information contained on this report and attachment(s) is true & correct and no part of contributions has or will be borne by any employee(s)

18 SIGNED _____

DATED _____ TELEPHONE NUMBER _____

ME C-1 (rev. 05/95)

⇒ SEE INSTRUCTIONS ON REVERSE SIDE ⇐

INSTRUCTIONS FOR COMPLETING EMPLOYER'S CONTRIBUTION AND WAGE REPORT

- Item 1. Enter Each Employee's Federal Social Security Account Number.
- Item 2. Type Or Print The Employee's Last Name, First Name and Middle Initial.
- Item 3. Enter Here The Total Wages Paid Each Worker For Covered Employment During The Quarter Covered By This Report. Enter In The Seasonal Column The Amount Of Wages Paid For Seasonal Employment During The Seasonal Period Shown In Item 15. Wages Paid For Non-Seasonal Employment Or Wages Paid For Employment Outside The Seasonal Period Should Be Entered In The Non-Seasonal Column. If "None" Is Entered In Item 15, All Wages Must Be Reported As Non-Seasonal.*
- Item 4. Enter Amount Of Total Wages For This Page. If none, write "NONE". Even if no wages were paid, a report must be filed.
- Item 5. Enter Amount Of Total Wages For All Pages.
- Item 6. Enter Total Amount Of Wages Paid For Employment Subject To The Law.
- Item 7. Enter The Sum Of The Amount Of Each Individual's Wages Paid In This Quarter Which Is In Excess Of \$7,000 For The Year. For Example: An Employee Who Is Paid \$2500.00 In Each Quarter Would Be Reported As Follows:

	TOTAL	EXCESS	TAXABLE
1ST QTR	2500.00	.00	2500.00
2ND QTR	2500.00	.00	2500.00
3RD QTR	2500.00	500.00	2000.00
4TH QTR	2500.00	2500.00	.00

- Item 8. Subtract The Amount Shown In Item 7 From The Amount Shown In Item 6 And Enter The Difference Here.
- Item 9A. This Is Your Contribution Rate.
- Item 9B. **The Maine State Legislature Enacted A .004 Surtax For 1995** (Also for the years 1996 & 1997)
- Item 9C. Total Contributions Due. Line 8 Amount Multiplied By The Rate On Line 9C.
- Item 10. If Contributions Are Paid Later Than The Due Date, Interest Is Due And Payable At The Interest Rate Shown From The Due Date To The Date Of Payment.

For Example: Contributions Of \$419.84 Due July 31, Were Paid On August 15, Interest Would Be Due On The 15 Days.

$$\begin{array}{l}
 \text{Annual Interest Rate} \div \text{Interest Year} = \text{Daily Interest Rate} \\
 .11 \quad \quad \quad 360 \text{ Days} \quad \quad \quad .000306 \\
 \text{Daily Interest Rate} \times \text{Contribution Due} = \text{Daily Interest} \\
 .000306 \quad \quad \quad \$419.84 \quad \quad \quad .128471 \\
 \text{Daily Interest} \times \text{Number Of Days} = \text{Interest Due} \\
 .128471 \quad \quad \quad 15 \quad \quad \quad \$1.93
 \end{array}$$

Unsigned or returned checks are considered unpaid, and as a result, interest will be assessed from the due date.

- Item 11. If Contributions Are Not Paid When Due, A Contribution Penalty Of 2% Of The Amount Of Contributions Due Is Payable For The First 30 Days After The Due Date. Thereafter, The Contribution Penalty Shall Be 5% Of The Amount Of Unpaid Contributions.
- Item 12. If Your Wage Reports, Including Magnetic Media, Are Not Filed When Due, A Payroll Penalty Of \$25.00 Is Due And Payable.
- Item 11 & 12. **A 30-DAY FILING EXTENSION MAY BE GRANTED FOR GOOD CAUSE UPON WRITTEN REQUEST MADE ON OR BEFORE THE DUE DATE**
- Item 13. Add Items 9C, 10, 11, And 12 And Enter Here.
- Item 14a. Your State Employer Account Number.
- 14b. Your Federal Employer Identification Number.
- * Item 15. Your Seasonal Period (See * Below).
- Item 16. Date Contribution Report Is Due.
- Item 17. Enter In The Space Under Each Month, The Total Of All Covered Full-time And Part-time Workers Who Worked During Or Received Pay (Subject To Unemployment Insurance Taxes) For The Payroll Period Which Includes The 12th Of Each Month. If No Employment In The Payroll Period, Enter Zero.
- Item 17a. Enter Number Of Female Employees Included In Total.
- Item 18. Signature-Each Return Should Be Signed By The Proprietor Or Partner, Or Officer Of Corporation, Or By A Duly Authorized Individual.

SPECIAL NOTE TO TAXABLE EMPLOYERS: FAILURE TO FILE QUARTERLY REPORTS MAY RESULT IN THIS AGENCY ESTIMATING YOUR PAYROLL AND ASSESSING ACCORDINGLY.

Special Note To Reimbursable Employers: Governmental employers may omit items 7,8,9,10 & 11. All other reimbursable employers may only omit items 9,10 & 11.

*If the word "NONE" is printed and you operated less than 26 weeks last year, please request in writing a seasonal determination from us.

If you have a question about these instructions, please call us at (207) 287-1246 or (207) 287-3176.

AUTHORIZATION TO CORRECT WAGES

Form Me. C-1.2

PURPOSE

To correct wages previously filed and apply for a refund of the overpayment or to pay the additional tax due.

Maine Department of Labor
UNEMPLOYMENT COMPENSATION DIVISION
P. O. Box 309, Augusta, Maine 04332-0309

AUTHORIZATION TO CORRECT WAGES

Employer's Name and Address

Maine Employer
Identification Number

Authorization is hereby made for an adjustment to my account for the following reasons: _____

Quarter Ending _____ (A separate form must be submitted for each quarter.)

Item	Amount Reported	Corrected Amount	Difference
Total Wages	\$	\$	\$
Wages in Excess of \$7,000 Per Employee	\$	\$	\$
Taxable Wages	\$	\$	\$
Contributions	\$	\$	\$

Contribution
Rate

_____ %

(For 1995, a .4%
surtax is included
in the rate.)

Total Overpayment \$ _____ (A credit will be issued unless you request a refund in writing.)

Total Underpayment \$ _____ (Please remit payment with this report.)

> > > MAKE CHECK OR MONEY ORDER PAYABLE TO UNEMPLOYMENT COMPENSATION DIVISION < < <

INDIVIDUAL EMPLOYEE WAGE CORRECTIONS

Employee's Social Security Number	Name of Employee	Originally Reported		Corrected Amounts	
		Nonseasonal (T)	Seasonal (P)	Nonseasonal (T)	Seasonal (P)

Date	Signature	Title	Telephone
------	-----------	-------	-----------

NOTICE OF CONTRIBUTION RATE

Form Me. TAX-13

PURPOSE To notify employers of their annual tax rate.

WHEN FURNISHED
BY DEPARTMENT January of each year.

HOW USED No action required, however, form should be reviewed by employer. Instructions on the reverse of the form should be read carefully.

NOTE: This is a two-sided form. See Pages 56 and 56a.

Maine Department of Labor
Unemployment Compensation Division
P.O. Box 309
Augusta Maine 04332-0309



**NOTICE OF CONTRIBUTION RATE
1995**

Date Mailed _____

Account No. _____

THIS IS NOT A BILL

Chargeable Date _____

TAXABLE PAYROLLS			
07/01/91 TO 06/30/92	07/01/92 TO 06/30/93	07/01/93 TO 06/30/94	AVERAGE TAXABLE PAYROLL

QUARTERLY BENEFIT CHARGES			
3rd QUARTER 1993	4TH QUARTER 1993	1ST QUARTER 1994	2nd QUARTER 1994

1. EXCESS ON 06-30-93	2. CONTRIBUTIONS	3. TOTAL BENEFIT CHARGES	4. EXCESS ON 06-30-94
	+	-	=

4. EXCESS ON 06-30-94	5. AVERAGE TAXABLE PAYROLL	6. RESERVE RATIO	7. 1995 RATE
	÷	=	=

This is a notice of your Contribution Rate for calendar year 1995. This rate is binding and conclusive unless, within 15 days of the mailing of this notice you file an application for review and redetermination, and give your reasons. The application for review and redetermination should be filed with the Maine Unemployment Insurance Commission, P.O. Box 856, Portland, Me. 04104-0856.

EMPLOYERS' 1995 CONTRIBUTION RATE TABLE

Equal to or more than	Reserve Ratio Less than	Rate
19.0%	and over	2.4%
18.0%	19.0%	2.5%
17.0%	18.0%	2.6%
16.0%	17.0%	2.7%
15.0%	16.0%	2.8%
14.0%	15.0%	2.9%
13.0%	14.0%	3.0%
12.0%	13.0%	3.1%
11.0%	12.0%	3.2%
10.0%	11.0%	3.3%
9.0%	10.0%	3.4%
8.0%	9.0%	3.5%
7.0%	8.0%	3.6%
6.0%	7.0%	3.7%
5.0%	6.0%	3.8%
4.0%	5.0%	3.9%
3.0%	4.0%	4.1%
2.0%	3.0%	4.3%
1.0%	2.0%	4.5%
0.0%	1.0%	4.7%
-1.0%	0.0%	4.9%
-2.0%	-1.0%	5.0%
-3.0%	-2.0%	5.1%
-4.0%	-3.0%	5.2%
-5.0%	-4.0%	5.3%
-6.0%	-5.0%	5.4%
-7.0%	-6.0%	5.5%
-8.0%	-7.0%	5.6%
-9.0%	-8.0%	5.7%
-10.0%	-9.0%	5.9%
-11.0%	-10.0%	6.1%
-12.0%	-11.0%	6.3%
under	-12.0%	7.5%

EXPLANATION OF ITEMS APPEARING ON RATE NOTICE

- Excess of Contributions paid over Benefit Charges. If amount is followed by a minus sign, this means all Benefit Charges exceed all Contributions paid.
- All Contributions paid from July 1, 1993 through July 31, 1994 applicable to quarters ending September 30, 1993; December 31, 1993; March 31, 1994; and June 30, 1994, including any Contributions for prior quarters paid during this period.
- Total of Quarterly Benefit Charges for the quarters shown above
- If amount is followed by a minus sign, this means all Benefit Charges exceed all Contributions paid.
- The Average Taxable Payroll shown above.
- The Reserve Ratio is the Excess divided by the Average Taxable Payroll, and is expressed as a percentage. The Reserve Ratio Percentage is compared to the Reserve Ratio Table shown to the right to obtain the computed Contribution (tax) Rate. If Reserve Ratio is .00, see reverse side.
- Your unemployment Contribution (tax) Rate for the calendar year 1995.

This rate will be printed on your 1995 quarterly unemployment reports (Me. C-1), which you will receive in late March.

SEE IMPORTANT INFORMATION ON REVERSE SIDE

Maine Department of Labor
Unemployment Compensation Division
P.O. Box 309
Augusta, Maine 04332-0309

OFFICIAL BUSINESS
PENALTY FOR PRIVATE USE \$300

ZIP + 4PRESORT
POSTAGE
& FEES PAID
US Dept. of Labor
Washington, D.C.
Permit No. G-12

TAX-13

IMPORTANT

If there is a .00 entry in Item #6, you are not eligible for a rate computation until your account has been chargeable with benefits throughout a 24 consecutive month period ending on the computation date. The computation date is June 30 of any given year. An account becomes chargeable with benefits at the time the status of an employing unit is ascertained to be that of an Employer subject to the Law. (Chargeable Date)

An amendment to the Employment Security Law provides that beginning January 1, 1986, any contributing employer newly subject to the Law (an employer whose experience rating record has not been chargeable with benefits for a 24 consecutive month period as of the computation date) shall pay contributions based on the average contribution rate for the preceding calendar year, not to exceed 4.0% and not to be less than 1%. The average contribution rate, or new employer rate, for 1995 is 4.0%.

VOLUNTARY CONTRIBUTIONS

It may be to your advantage to make a voluntary contribution to increase the balance of your Excess (Item 4) on the rate notice. If you choose to make a contribution voluntarily, it must be made within thirty (30) days after the mailing date of this notice. Should you make a voluntary contribution, it will be credited to your experience rating account and an amended rate notice will be mailed to you. Please call (207) 287-1246 for Voluntary Contribution assistance.

If you need other assistance, please contact the Field Advisor and Examiner in your nearest local office of this Department or call the Status Unit at (207) 287-8520.

TDD (Hearing Impaired Only) 1-800-794-1110

STATEMENT OF ACCOUNT AND/OR NOTIFICATION OF ASSESSMENT

Form Me. TAX-15

PURPOSE To notify employers of outstanding contributions due the Department. Also to advise employers of delinquency in filing quarterly reports.

WHEN FURNISHED Soon after the late filing, payment or reporting becomes known
BY DEPARTMENT to the Department.

NOTE: This is a two-sided form. See Pages 58 and 58a.

Maine Department of Labor
Unemployment Compensation Tax Section
P.O. Box 1057
Augusta, Maine 04332-1057

OFFICIAL BUSINESS
PENALTY FOR PRIVATE USE \$300

ZIP + 4PRESORT
POSTAGE
& FEES PAID
US Dept. of Labor
Washington, D.C.
Permit No. G-12

TAX-15

CODE EXPLANATIONS

1. Amounts due are older than 16 quarters and may not reflect all interest and penalties due. Please call your Local Field Advisor for the correct total.
2. Prior delinquent notices sent.
3. Quarterly contribution report missing.
4. Notice of amount due for quarter.
5. Second notice of amount due for quarter.
6. Second Notice of missing quarterly report.
7. Quarter under payment agreement.
8. Taxes estimated for failure to file quarterly report.

CALCULATIONS ON INTEREST AND PENALTIES

Interest: Tax due \times 11% (Current rate) $-$ 360 (calendar year we use) \times # of days past the due date.

Contribution Penalty: Tax due \times 2% (if within 30 days past the due date) = penalty or Tax due \times 5% (if after 30 days past the due date) = penalty.

Payroll Penalty: \$25.00 after October 13, 1993.

If it states "No Report Received," this means we have not received your quarterly report for the quarter indicated. If you need help or more forms, please make your request known to the Field Advisor nearest you. See phone number on front of form.

When reports are filed and paid late, your payment, beginning with the oldest quarter, is applied to contribution (tax) first; payroll penalty; interest and contribution penalty.

REQUEST FOR SEPARATION INFORMATION

Form Me. B-1DP

PURPOSE	Sent to claimant's last employer. a) To learn why claimant is unemployed, and b) To advise employer of a fact finding interview.
HOW USED	Sent to employer shortly after a claim is filed by the claimant.
WHEN DUE	Seven days after mailing date shown on the form.

NOTE: This is a two-sided form. See Pages 60 and 60a.

MAINE DEPARTMENT OF LABOR

					LOCAL OFFICE	
<div style="display: flex; justify-content: space-between;"> WEEKLY BENEFIT AMT.\$ MAXIMUM BENEFITS AVAILABLE \$ </div>				<div style="display: flex; justify-content: space-between;"> <small>SOCIAL SECURITY NUMBER</small> <small>DATE MAILED</small> </div>		
<div style="text-align: center; padding-bottom: 10px;"><small>NAME AND ADDRESS</small></div>				<div style="text-align: center; padding-bottom: 10px;"><small>SEASONAL DETERMINATION</small></div>		
				<div style="display: flex; align-items: center; justify-content: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); text-align: center; margin-right: 10px;"> <small>S E A S O N A L</small> </div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); text-align: center; margin-right: 10px;"> <small>P E R I O D S</small> </div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); text-align: center; margin-right: 10px;"> <small>F R O M</small> </div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); text-align: center;"> <small>T O</small> </div> </div> <div style="text-align: center; padding-top: 10px;"><small>NON SEASONAL MAXIMUM BENEFITS AVAILABLE \$</small></div>		
<small>BASE PERIOD WAGES BY QUARTER ENDING</small>				<small>BASE PERIOD EMPLOYERS</small>		<div style="font-size: 1.2em; font-weight: bold; margin-bottom: 20px;"> EXAMINE THIS SIDE CAREFULLY </div> <div style="font-size: 0.8em; font-weight: bold;"> IN THE EVENT OF AN ERROR, PLEASE REPORT TO THE LOCAL OFFICE BELOW WITH THIS DOCUMENT </div>
				<small>NAME</small>		

Maine Department of Labor
INFORMATION FOR CLAIMANT

THIS IS A MONETARY DETERMINATION ONLY. This form shows the amount of benefits to which you will be entitled if you meet all other eligibility requirements.

If this determination shows you did not have sufficient wages in the regular base period to qualify for unemployment benefits, a redetermination using the alternate base period, the last four computed quarters, will be sent to you. Your weekly benefit amount (WBA) is based on wages paid in the high quarter of your base period. Your maximum benefits available (MBA) is the lesser of 26 times your weekly benefit amount, or 1/3 of wages paid in your base period.

If you believe the information contained in this determination is incorrect, you should contact the local office for review. After review, if you still think the determination is incorrect, you may file an appeal. AN APPEAL MUST BE FILED WITHIN 15 DAYS OF THE DATE THIS DETERMINATION WAS MAILED (See Date Mailed on other side). An additional 15 days may be allowed for good cause. If you cannot contact the local office in person, you may write stating you wish to appeal the determination. AN APPEAL FILED BY MAIL MUST BE POSTMARKED WITHIN 15 DAYS OF THE DATE THIS DETERMINATION IS MAILED. The Division cannot act on an appeal received after the prescribed 15 day period, except as noted.

If you appeal, you should continue to file claims as long as you continue to be unemployed.

Call your local office if you do not receive a claim card each week.

NOTE: The deputy has the authority to correct this determination if there is an error in the weekly benefit amount (WBA); the maximum benefits available (MBA); or the amount of wages reported. This redetermination must be made within one year of the date of the original determination.

. . . NOTICE . . .

Information from your files may be provided to other authorized agencies upon request.

INCOME TAX INFORMATION

Any Unemployment Compensation you receive is fully taxable provided you are required to file a tax return. Unlike your regular paycheck when you are working, income tax is NOT withheld from your unemployment checks. It is your responsibility to determine the amount of tax, if any, to pay.

It may be necessary for you to make estimated tax payments of Federal and/or State income taxes. For more information contact the State and/or Federal taxing agency.

LACK OF WORK SEPARATION NOTICE

Form Me. B-1.1

PURPOSE	To advise the local office that claimant was separated for lack of work.
HOW USED	The employer issues this form to employees who are laid off due to lack of work. This form is accepted as evidence that the claimant's separation was non-disqualifying.
HOW TO OBTAIN THESE FORMS	Blank forms are supplied to employers in quantity upon request. Please contact the Unemployment Compensation Director's office (see Page 83 for address or telephone number).

Maine Department of Labor
UNEMPLOYMENT COMPENSATION DIVISION

LACK OF WORK SEPARATION NOTICE

NAME _____ SS No. _____
ADDRESS _____

THIS INDIVIDUAL HAS BEEN LAID OFF DUE TO LACK OF WORK

Last day worked was _____ Expected recall date is _____
☐ Work record in last employment ☐ did ☐ did not exceed 5 consecutive weeks.
Last date hired was _____

☐ Entitled to receive or has received dismissal wages, wages in lieu of notice, terminal pay, vacation pay, retirement or pension pay, or other payments, or remuneration in lieu of cash for a period following separation

_____ \$ _____	No. Of	Date
(Type of Payment)	Days Paid	Paid
(Amount)		

If a claim for unemployment benefits will be filed, the individual named above must report in person with this form to the nearest location where unemployment claims are taken.

NAME OF EMPLOYER _____

MAINE EMPLOYER IDENTIFICATION NO. _____

SIGNED BY _____ TITLE _____

Me. B-1.1 (rev. 03/95) Date Issued _____

REQUEST FOR BASE PERIOD RETIREMENT OR PENSION INFORMATION

Form Me. B-3.4

PURPOSE	To secure from the employer additional information about pension or retirement payments.
HOW USED	Mailed to the employer by a local office.
WHEN DUE	Seven days after mailing date shown on the form.

Maine Department of Labor
UNEMPLOYMENT COMPENSATION DIVISION

REQUEST FOR BASE PERIOD RETIREMENT OR PENSION INFORMATION

┌ └ (Employer's Name and Address)	Claimant's Name
	Claimant's Address
	Claimant's Social Security No.

The above named individual has filed an application for unemployment compensation, stating that he/she is receiving or has received retirement or pension payments from your firm.

Since that portion of any pension or retirement pay which is paid for by a base period employer is deductible from the claimant's weekly benefits, please furnish us with the information requested below.

Unemployment Compensation Manager

Date

1. Does the above individual receive pension or retirement payments from your firm?
[] YES [] NO
2. Amount of payment \$_____, [] Monthly; [] Other (specify)_____
3. Effective date of pension? Month____Day____Year____
- 3a. Date of first payment? Month____Day____Year____
4. Was employment or wages for the period from_____to_____included in determining the amount of, or eligibility for, pension or retirement benefits?
[] YES [] NO
5. Did the employee contribute to pension or retirement pay? [] YES [] NO
If "NO," do not complete items 6 and 7.
6. Total amount of employee's contributions toward retirement. \$_____
7. Total amount of established annuity value on which actuarially the payment in item 2 is based. \$_____

I CERTIFY THAT THE ABOVE INFORMATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

Mail to:

┌ └ (Local Office Address)	┌ Signed_____ Title_____ Date_____
---------------------------------------	--

CLAIM FOR UNEMPLOYMENT BENEFITS AND EARNINGS REPORT

Form Me. B-9

PURPOSE	To advise the Department of a week of less than full-time employment.
HOW USED	The employer issues this form to claimant for any week which was less than full-time employment.
HOW TO OBTAIN THE FORMS	Blank forms are supplied to employers in quantity upon request. Please contact the Unemployment Compensation Director's office (see Page 83 for address or telephone number).

NOTE: This is a two-sided form. See Pages 66 and 66a.

17. If you have not been employed in excess of 5 consecutive weeks with your current employer, complete this section.

Employer	Date Work Started	Date Work Ended
A.		
B.		

18. All claimants who do not have a benefit year in effect: List all employers who you worked for in the last 6 months.

Employer	Date Work Started	Date Work Ended
A.		
B.		

19. **DEPENDENCY SECTION: YOU MAY BE ENTITLED TO AN ALLOWANCE FOR EACH DEPENDENT CHILD UP TO ONE-HALF OF YOUR WEEKLY BENEFIT AMOUNT.** Please read carefully and complete the items below. Be sure to complete all items.

Dependent child shall include your unmarried child who is (a) your natural, adopted, or stepchild, and under 18 years of age, or (b) under petition for adoption, and under 18 years of age, or (c) currently being supported by you as a result of a decree or order from the court, and under 18 years of age, or (d) disregarding age, prolonged or permanently physically or mentally incapacitated, or (e) between the ages of 18 and 23 years of age and a full-time student.

If you are presently providing more than one-half of the cost of support for a dependent (as defined above) and your spouse, who is contributing some support for the dependent, is not employed full-time, please complete the items below. Should the number of your dependents increase or decrease or the employment status of your spouse change while you are still filing for unemployment compensation, you must immediately advise the office where you file.

Spouse's Name (If you are not married, write "SINGLE PARENT")			Spouse's Social Security Account Number		
A. Spouse Working? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, Full Time? <input type="checkbox"/> Part Time? <input type="checkbox"/> Average hours worked _____ B. Spouse Filing for Unemployment Compensation? <input type="checkbox"/> YES <input type="checkbox"/> NO Average Weekly Gross Pay \$ _____					
Enter First and Last Name of Dependent Children (if more than 4 dependents, continue listing in REMARKS section.)	Relationship	Date of Birth	State or Country Where Birth Is Recorded	Live With You? YES or NO	Mainly Supported By You? YES or NO

Dependents 18 or Over? Student? ☐ YES * ☐ NO Handicapped? ☐ YES * ☐ NO
 (*If YES, explain in Remarks)

IF ANY OF THE ABOVE DEPENDENTS DO NOT LIVE WITH YOU, FURNISH (1) certificate of enrollment if a student, (2) copy of the court order or decree which requires you to support such dependent, or (3) if the dependent is incapacitated furnish proof of residency in a home, school or other institution providing care of such dependent.

Are you receiving Child Support? ☐ YES Amount \$ _____ How Often _____
☐ NO

Are you receiving public assistance (including AFDC) for any of the dependents listed above?

☐ YES Type of Assistance _____ Amount \$ _____ How Often _____
☐ NO

Are you currently paying child support?
☐ YES Amount \$ _____ How Often _____
 To Whom _____
☐ NO

REMARKS:

OFFICE USE ONLY	
L.O. Code	_____
Date Verified	_____
Approved for	_____ Dependents
By	_____

OFFICE USE ONLY	
Effective Date	_____
Local Office Code	_____
FOR INITIAL CLAIM ONLY	
Resident Address Code	_____
Employer No.	_____

NOTICE OF ATTEMPTED RECALL OR JOB REFUSAL

Form Me. B-12

PURPOSE

To advise the Department of an attempted recall of a former employee or the refusal of a job offer.

HOW USED

The employer shall, immediately, notify the administrative office of the Department as to the details of the offer and refusal or attempted recall.

HOW TO OBTAIN THE FORMS

Blank forms are supplied to employers in quantity upon request. Please contact the Unemployment Compensation Director's office (see Page 83 for address or telephone number).

**MAINE DEPARTMENT OF LABOR
UNEMPLOYMENT COMPENSATION DIVISION
NOTICE OF ATTEMPTED RECALL OR JOB REFUSAL**

Individual's Name, Address and Social Security Number

The following report is made in accordance with requirements set forth in Rule 2.7 (F).

Check one block and enter specific information below:

- ☐ The individual named above has been offered employment by this firm and the offer was refused.
☐ We have been unable to contact the above named former employee at last known or given address for purpose of recall to employment.

(DETACH HERE. THIS COPY IS FOR YOUR FILE.)

1. Date offer or attempted recall was made _____
2. Job title of employment _____
3. Location of the job _____
4. Expected duration of work _____
5. Rate of pay for work _____
6. Offer for work was for full or
part time? ☐ Full time ☐ Part time
7. Reasons for refusal were _____

8. Method of offer, letter, phone, etc. _____
9. Comments _____

10. Employer's Name _____ Phone No. _____

By _____ Title _____ Date _____

(EMPLOYER'S COPY)

Me. B-12 (rev. 8-93)

RECORD OF CHARGES UNDER EXPERIENCE RATING

Form Me. B-29

PURPOSE	<p>To notify employer of any benefit charges made to the employer's experience rating account.</p> <p>An employer who receives a Record of Charges under Experience Rating has the opportunity to protect the account by (a) verifying whether the claimant was employed, (b) reporting any information bearing on the claimant's eligibility, and (c) offering reemployment.</p>
HOW USED	<p>Issued monthly by the Department showing charges against the employer for the previous month.</p>

ASSESSMENT FOR BENEFIT PAYMENTS

Form Me. B-29 DR

PURPOSE

To assess direct reimbursement employers of benefits paid to present or former employees during the month and charged to their account and to assess for the direct reimbursement due. Payment is due no later than 30 days after the date the assessment is mailed.

HOW USED

This form is used by the Department as a monthly bill and demand for payment. The employer or governmental entity may file an application for redetermination by the commission not later than 15 days after the assessment was mailed. General questions relating to the assessment may be directed either to a local employment office manager or to Pamela Kelley, Benefit Section Manager, at 207-287-3805.

Maine Department of Labor
P.O. Box 309, Augusta, Maine 04332-0309
ASSESSMENT FOR BENEFIT PAYMENTS

This statement is an assessment for your proportionate share of benefits paid to your present or former employees who were totally or partially unemployed for the weeks indicated. Payment is due no later than 30 days after the date this assessment is mailed, as defined in Rule 2.4(B). Make checks payable to Bureau of Employment Security. **Please return one copy of this assessment with your remittance.**

EMPLOYER NUMBER	MONTH OF

Date Mailed _____

The symbols CR ADJ beside an entry indicates your account has been credited for an erroneous assessment. The symbols DR ADJ beside an entry indicates your account has been assessed for a benefit payment that was previously omitted. The amount due in this assessment is conclusive, unless not later than 15 days after this assessment was mailed, an application for redetermination is filed setting forth the grounds for such application.

Claimant's Name	Social Security Number	Compensable Week Date	Amount of Benefits Assessable	
			Weekly Amount	Dependency Amount

NOTICE OF POTENTIAL BENEFIT ASSESSMENT

Form Me. BD-1DR

PURPOSE

To notify direct reimbursement employers of the total dollar amount of benefits they may be assessed during the individual claimant's benefit year.

HOW USED

Issued by the Department when the claimant files an initial claim for unemployment benefits. General questions regarding the assessment may be directed either to a local employment office manager or to Pamela Kelley, Benefit Section Manager, at (207) 287-3805.

Maine Department of Labor

DATED _____

NOTICE OF POTENTIAL BENEFIT ASSESSMENT

- | | |
|---|--|
| 1. BASE PERIOD WAGES IN YOUR EMPLOY-----\$ _____ | 5. WBA-----\$ _____ |
| 2. TOTAL BASE PERIOD WAGES-----\$ _____ | 6. YOUR PERCENT----- % |
| 3. CLAIMANT'S MAXIMUM AMOUNT OF BENEFITS---\$ _____ | 7. YOUR POTENTIAL ASSESSMENT \$ <input type="text"/> |
| 4. LOCAL OFFICE----- | 8. BENEFIT YEAR _____ TO _____ |
| | 9. REPORT CODE----- |

EMPLOYER NUMBER

CLAIMANT'S SS NUMBER, NAME AND ADDRESS

You have elected the **Direct Reimbursement** option of covering your workers for unemployment insurance. An employee who works or worked for you, identified as "CLAIMANT" on this notice, has filed an initial claim for unemployment benefits. If benefits are paid for any week during the twelve month period shown in item 8, you will receive an "Assessment of Benefit Payments", Me. B-29 DR. The amount due will be payable not later than 30 days after the assessment is mailed to your last known address. The total dollar amount you may be assessed during this claimant's benefit year is the amount shown in item 7 for regular benefits, plus one-half (1/2) this amount for extended benefits. If you are a governmental entity, you will be assessed an amount equal to your potential assessment for extended benefits. In addition, whether you are a governmental or non-governmental employer you will be assessed your proportionate share of any dependent allowance paid at \$10 per dependent up to one half of your potential assessment.

IMPORTANT:

If you have any questions regarding this potential assessment, contact the Unemployment Compensation Manager at the local office address and telephone number listed below.

Voluntary quit and discharge issues will be dealt with by separate notification if required.

SEPARATION DECISION AND CHARGE NOTICE

Form Me. BD-1A

PURPOSE	To notify the claimant and the employer that a separation was due to lack of work and to notify the employer whether or not his account will be charged with benefits paid to the claimant.
HOW USED	Mailed to employer and claimant when a charge determination has been made.
APPEAL RIGHTS	An employer who disagrees with the determination has 15 days from the date of mailing to ask for a hearing before the Division of Administrative Hearings. An additional 15 days may be allowed for good cause.

**Maine Department of Labor
Separation Decision and Charge Notice**

Notice of Potential Benefit Charge

Employer:

Appeals Information

This decision dated and mailed 02-12-95
Decision becomes final unless appealed on or before 02-27-95

If you have any questions about this decision, inquire at your local employment office promptly. If you believe the decision is not in accordance with the facts or pertinent sections of law, you may file an appeal.

Appeals may be filed in person or by writing a letter to the local office stating your desire to appeal. The date of your visit to the office or the postmark date of your letter will be used to establish the date of your appeal.

Appeals must be filed within 15 days of the date the decision was mailed. The date mailed and final date are shown above. If your appeal is not filed within 15 days, an additional 15 days may be allowed if you have good cause for the late filing.

EMPLOYER'S REPORT OF LABOR DISPUTE

Form Me. BD-19

PURPOSE	To get information from an employer relating to a labor dispute at the employer's premises.
WHEN SENT	Sent from a local office as soon as there is an indication that a labor dispute may be in effect.
HOW USED	This report, together with other information, is used by the Unemployment Director to determine if a labor dispute exists.

EMPLOYER'S REPORT OF LABOR DISPUTE

(Employer's Name)

(Claimant's Name)

(City or Town)

(Social Security Number)

1. Does a stoppage of work exist because of a labor dispute at the factory, establishment, or other premises: ☐ YES ☐ NO
2. The address of the premises where the stoppage of work occurred.

3. Date and time the stoppage of work occurred: _____
4. Grades and classes of employees who participated in the labor dispute which caused the stoppage of work.

Total Number of Employees _____

Number of Employees in Grade or Class Involved _____

5. What is the approximate percentage of the shutdown or stoppage of work in the plant due to the labor dispute? _____ %
6. If the labor dispute has ended, What was the date and time the work stoppage was terminated?

7. If workers have been employed to replace those who were participating in the labor dispute, did the employment of these workers cause the plant to resume normal operation? ☐ YES ☐ NO

If "YES," when _____

8. The cause or reason for the labor dispute was: (Attach extra sheet if necessary.)

9. Name and title of representative from whom above information was obtained.

(Name)

(Title)

(Date)

(Claims Adjudicator's Signature)

WAGE INFORMATION REQUEST - UNEMPLOYMENT CLAIM AUDIT

Form Me. FD-4

PURPOSE	To detect improperly paid benefits.
HOW USED	This wage/benefit crossmatch method is used to compare employer wages reported quarterly with claimants' benefit records for the same period. If a possible overpayment is indicated from comparison, the claimant may be selected for audit.
WHEN SENT	<p>Generally, Wage Information Requests are mailed in January, April, July, and October.</p> <p>Employers' cooperation in completing this form greatly enhances our efforts in detecting erroneous and fraudulent payments and in relieving employers of charges for these payments.</p>

Date Mailed

	Social Security Number
	Employee's Name

Date Work Commenced	Last Date Worked	Reason for Separation

[illegible]

Signature			
Name Printed	Position	Telephone No.	Date

LETTER - REQUEST FOR EMPLOYMENT AND WAGE INFORMATION

Form Me. FD-18

PURPOSE To verify certain items relating to a claimant's status.

WHEN SENT Sent from a local office on a random audit basis and in particular instances when it is felt this information would affect a claimant's status or as a follow-up whenever allegations of improper benefit payments come from a variety of sources.

Angus S. King, Jr.
Governor



Valerie R. Landry
Commissioner

DEPARTMENT OF LABOR

Claimant: _____

S.S. No.: _____

Local Office _____ Date _____

We are auditing the claims for unemployment benefits which were filed by the above named individual.

Please review your payroll records including time cards and complete Item #1. for gross wages **earned** during the calendar weeks indicated. Earned wages means all remuneration for personal services; including commissions and gratuities. Please identify holiday, vacation, and severance pay as opposed to earnings. Photocopies of payroll records or computer printouts may be submitted in place of completing Item #1 below. Items #2 through #10 **must** be completed.

A postage paid envelope is enclosed for your convenience.

Sincerely,

Wage Information

Telephone: _____

Weeks From To		Gross Wages Earned	Holiday, Vacation, Severance Pay	Date Paid	Weeks From To		Gross Wages Earned	Holiday, Vacation, Severance Pay	Date Paid

2. Date Work Started	3. Date Work Ended	4. Reason for Separation
5. Payroll Week Starts on (Day of Week)	6. Payroll Week Ends on (Day of Week)	7. Biweekly: [] YES [] NO
8. Additional Comments		
9. Signature of Person Completing This Form		10. Date
11. Type or Print Name of Person Signing Above		12. Telephone No.

IF YOU NEED FURTHER HELP

Whenever you have a question concerning the Maine Employment Security Law and Rules, contact your nearest local office of the Maine Department of Labor or write directly to the Department of Labor, Administrative Office, 20 Union Street, P.O. Box 309, Augusta, Maine 04332-0309.

ADMINISTRATIVE OFFICE - Augusta, Maine

TDD (Hearing Impaired Only) 1-800-794-1110

<u>UNIT</u>	<u>TELEPHONE</u>	<u>ADDRESS</u>	<u>ZIP</u>
Administrative Hearings FAX	287-3961 287-4674	20 Union Street	04332-0309
Economic Analysis & Research FAX	287-2271 287-2947	20 Union Street	04332-0309
Job Service Director	287-3431	20 Union Street	04332-0309
Job Bank	287-5565	20 Union Street	04332-0309
FAX	287-3395		
Unemployment Comp. Director FAX	287-2316 287-2305	20 Union Street	04332-0309
Tax Section FAX	287-1239 287-3733	20 Union Street	04332-0309
Employer Registration and Status Unit FAX	287-3176 287-3733	20 Union Street	04332-0309
Benefits Section FAX	287-3805 287-8351	20 Union Street	04332-0309
Unemployment Insurance Commission FAX	822-0200 822-0205	175 Lancaster Street Portland, Maine	04104-0856

LOCAL OFFICE DIRECTORY

<u>LOCATION</u>	<u>TELEPHONE</u>	<u>ADDRESS</u>	<u>P.O. BOX</u>	<u>ZIP</u>
Augusta (JS)	624-5120	2 Anthony Avenue	2309	04338-2309
Augusta (UC)	624-5100	2 Anthony Avenue	2309	04338-2309
Augusta (Interstate)	624-5140	2 Anthony Avenue	1075	04332-1075
Augusta (Tax)	624-5180	2 Anthony Avenue	5189	04332-5189
FAX	624-5107			
FAX (Interstate)	624-5146			

> > Continued on Next Page < <

Bangor (JS)	561-4650	45 Oak Street	402	04402-0402
Bangor (UC)	561-4600	45 Oak Street	402	04402-0402
Bangor (Tax)	561-4690	45 Oak Street	402	04402-0402
Bangor (D/EA&R)	941-3076	45 Oak Street	402	04402-0402
FAX	561-4665			
Belfast (JS)	338-1755	175 High Street	--	04915-1535
FAX	338-6538			
Biddeford (JS)	286-1540	25 Landry Street	343	04005-0343
Biddeford (UC)	286-1500	25 Landry Street	343	04005-0343
Biddeford (Tax)	286-1570	25 Landry Street	343	04005-0343
FAX	286-1516			
Brunswick (JS)	721-1420	310 Bath Road	218	04011-0218
Brunswick (UC)	721-1400	310 Bath Road	218	04011-0218
Brunswick (Tax)	721-1410	310 Bath Road	218	04011-0218
FAX	721-1411			
Calais (JS)	454-7551	13 Beech Street	415	04619-0415
Calais (UC)	454-7552	13 Beech Street	415	04619-0415
Calais (Tax)	454-8107	13 Beech Street	415	04619-0415
FAX	454-2893			
Dover-Foxcroft (JS)	564-8358	Dover Plaza Guilford Rd.	368	04426-0368
FAX	564-3263			
Ellsworth (JS)	667-2556	75 Washington Street	1100	04605-1100
Ellsworth (UC)	667-2554	75 Washington Street	1100	04605-1100
Ellsworth (Tax)	667-4815	75 Washington Street	1100	04605-1100
FAX	667-1127			
Ft. Kent (UC)	834-2450	96 Market Street	--	04743-1425
FAX	834-2453			
Houlton (JS)	532-9416	106 Main Street	580	04730-0580
FAX	532-3607			
Kittery (JS)	439-7550	15 State Street	--	03904
FAX	439-5727			
Lewiston (JS)	783-5310	522 Lisbon Street	441	04243-0441
Lewiston (UC)	783-5346	522 Lisbon Street	441	04243-0441
Lewiston (Tax)	783-5315	522 Lisbon Street	441	04243-0441
Lewiston (D/EA&R)	783-5314	522 Lisbon Street	441	04243-0441
FAX	783-5301			
Millinocket (JS)	723-8321	215 Penobscot Avenue	--	04462-1430
Portland (JS)	822-0141	105 Elm Street	3574	04104-3574
Portland (UC)	822-0175	105 Elm Street	3574	04104-3574
Portland (Tax)	822-0210	105 Elm Street	3574	04104-3574
Portland (D/EA&R)	822-0216	105 Elm Street	3574	04104-3574
FAX	822-0221			

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Presque Isle (JS)	764-0351	60 State Street	1088	04769-1088
Presque Isle (UC)	764-3731	60 State Street	1088	04769-1088
Presque Isle (Tax)	764-5316	60 State Street	1088	04769-1088
FAX	764-9326			
Rockland (JS)	596-2210	301 Park Street	883	04841-0883
Rockland (UC)	596-2220	301 Park Street	883	04841-0883
Rockland (Tax)	596-2224	301 Park Street	883	04841-0883
FAX	596-2201			
Rumford (JS)	364-3718	35 Congress Street	--	04276-2096
Rumford (UC)	364-3716	35 Congress Street	--	04276-2096
Rumford (Tax)	364-8536	35 Congress Street	--	04276-2096
FAX	369-9315			
Sanford (JS)	324-5460	63 Main Street	H	04073-1341
Sanford (UC)	324-5461	63 Main Street	H	04073-1341
FAX	324-7069			
Skowhegan (JS)	474-4950	140 North Avenue	487	04976-0487
Skowhegan (UC)	474-4930	140 North Avenue	487	04976-0487
FAX	474-9367			
Waterville (JS)	872-5516	30 Airport Road	299	04903-0299
Waterville (UC)	872-5513	30 Airport Road	299	04903-0299
Waterville (Tax)	877-6652	30 Airport Road	299	04903-0299
FAX	873-5804			

JS = Job Service

UC = Unemployment Compensation

Tax = Field Advisor and Examiner

D/EA&R = Division of Economic Analysis and Research