

You have been notified that you are an employer subject to Maine Employment Security Law. At the same time, a Maine Employer Account Number was provided. Please be sure to include this number on all correspondence with this Department. Doing so will expedite processing of your information and any response from the Department.

The information contained in this packet is intended to summarize your responsibilities under the Maine Employment Security Law. The Law, the associated Rules, and other helpful information can be found at:

www.Maine.gov/labor/unemployment/tax.html

Here is a brief description of the employer forms you should be familiar with:

Combined Filing Report for Income Tax Withholding and Unemployment Contributions (941/C1-Me) / Employer's Contribution and Wage Report (Schedule 2/C1)

- These reports must be filed every calendar quarter, regardless of whether or not you had employment during the quarter. These forms are due on or before the last day of the month following the closed of each calendar quarter. The specific ending/due dates are:
January 1 – March 30 Due on April 30
April 1 – June 30 Due on July 31
July 1 – September 30 Due on October 31
October 1 – December 31 Due on January 31
- All employers are required to file these reports online at: www.maine.gov/revenue. A waiver of this online filing requirement can be requested through Maine Revenue Services.
- If both reports are not filed every quarter, penalties may accrue on your account.
- Contact Maine Revenue Services at (207) 626-8475, select option 1, then 4 for questions relating to on-line filing.

Information for Workers

- Enclosed is the poster "Full and Part-Time Workers," (Form Me I-1) which you are required to post in accordance with §1194(1) of Maine Employment Security Law. This form is also available on our website at www.file4ui.com; click on "Publications and Forms."

Maine Work-Sharing Program

- During periods of temporary economic downturn, the Maine Work-sharing program provides employers an alternative to layoff (which can result in the permanent loss of a skilled workforce and hamper the business' ability to respond quickly when the marketplace recovers). In lieu of layoff, Work-sharing keeps the workforce intact but reduces an employee group's work hours. Impacted employees are then eligible for partial unemployment benefits to help offset the impact of reduced pay. For more information about this program and the application process, visit our website at: www.maine.gov/labor/unemployment/workshare.

Partial Unemployment

- When you employ full-time workers on less than a full-time basis because of lack of work, you should obtain the Claim form "Unemployment Benefits and Earnings Report" (Me. B-9). Complete the employer's section and issue it to the worker. The worker should mail the form to an Unemployment Compensation Claims Center within 10 days of issue. Employers can obtain this form by calling (207) 621-5100, select option 2.

Separation Information and Claim Form

- When you separate a worker because of lack of work, the worker can file their claim for unemployment insurance benefits online at www.file4ui.com or by calling **1-800-593-7660**. Or, you may complete the employer's portion of a "Separation Information and Claim Form" (Me. B-9.1) and issue it to the worker to complete the claimant's portion before mailing it to one of our Unemployment Compensation Claim Centers. The worker should mail the form as soon as he or she is issued the "Separation Information and Claim Form" by you. "Separation Information and Claim Forms" may be obtained by calling (207) 621-5100. If the worker files a claim online or by telephone, you will be mailed a "Request for Separation/Wage Information" form (Me. B-1DP). The form is due within **10 days** of the date mailed.
- The "Separation Information and Claim Form" is **not** to be used when a worker is "discharged"¹ or has "Voluntarily Quit." A separate "Request for Separation/Wage Information" form (Me. B-1DP) will be mailed to you for completion and to be

¹ **Note:** When a worker is "discharged," the burden of proof is on the employer to show that the worker engaged in "misconduct." Misconduct occurs when a worker, knowingly or intentionally, takes actions that are against established business rules or standards or are criminal in nature. For a more detailed description of "misconduct" see §1043(23) of the Maine Employment Security Law available at www.Maine.gov/labor/unemployment/tax.html.

returned to the UC Claims Center. The form may advise you of the date that a Fact-Finding interview will be held in order to gather information regarding the claimant's separation. The form is due within **10 days** of the date mailed. Failure to participate in a Fact-Finding interview could result in charges to your account.

State Directory of New Hires

- Employers must provide information about new or re-hires within 7 days to the Department of Health and Human Services (DHHS), Office of Support Enforcement. Report new or re-hires at maine.newhires@Maine.gov or by calling 1-800-845-5808.

Verification of Earnings

- If workers have earnings during the week in which they file for benefits, they must provide the Department of Labor with verification of those earnings. They may submit a copy of their check stub or they may submit a "Verification of Earnings" form (Me. B-9.3), which would be completed by you and issued to the worker. This form is available on our website at www.file4ui.com; click on "Publications and Forms." This form may also be obtained by calling (207) 621-5100.

Notice of Attempted Recall or Job Refusal

- When you offer employment to a separated worker and the offer is refused, or when (for the purpose of recall to employment) you are unable to contact a former worker at the last known or given address, you should complete a "Notice of Attempted Recall or Job Refusal" form (Me. B-12) and mail it to this Department immediately. This form is available on our website at www.Maine.gov/labor; click on "Forms and Publications" and "Unemployment Tax;" then select "UI Tax Forms" from the Table of Contents. This form is available by calling (207) 621-5100.
- Filing a "Notice of Attempted Recall or Job Refusal" form could protect you from being charged for benefit claims that were paid incorrectly.

Appeals

- If you disagree with a determination made by this Department pertaining to your status as an employer, an assessment, or a claim for unemployment benefits, you should file an appeal to the Division of Administrative Hearings or to the Unemployment Insurance Commission, whichever is indicated on the notice. For more information, please contact your nearest Field Advisor and Examiner (locations listed below).

Record of Charges Under Experience Rating

- A monthly statement, "Record of Charges Under Experience Rating" (Me. B-29), will be sent to you showing the names of former workers who have received unemployment benefits and the amount of such benefits that have been charged to your experience rating. These charges may affect your annual tax rate.

OR

- If you have chosen to make direct reimbursement payments instead of making regular contributions, you will receive a monthly statement, "Assessment of Benefits Payments" (Me. B-29 DR), showing the names of former workers who have received unemployment benefits and the amount of such benefits. These assessments must be paid in full within **30 days** of the date of the notice, regardless of whether or not you choose to appeal these assessments.

CareerCenters

- When you need workers, we urge you to contact your nearest CareerCenter office. Qualified applicants will be referred to you without charge. To locate the CareerCenter closest to you, call 1-888-457-8883.

If you desire more information on any matters relating to this Department, please notify your Field Advisor and Examiner or contact the UC Claims Center nearest you (phone numbers and mailing addresses listed below). Additional copies of the material mentioned may be obtained upon request.

QUESTIONS?

Contact a Representative at (207) 621-5120, select option 3; TTY Users Call Maine Relay 711,
Fax at (207) 287-3733, e-mail at division.uctax@Maine.gov, or contact a Field Advisor and Examiner at one of the numbers below:

Augusta (207) 621-5120	Lewiston (207) 753-9088	Saco(207) 286-2677
Bangor (207) 561-4094	Portland (207) 822-0212	Wilton(207) 645-5825
Brunswick (207) 373-4009	Presque Isle..... (207) 768-6813	

Our UC Claims Centers can be contacted by calling 1-800-593-7660 or by mail at one of the following addresses:

Bureau of Unemployment Compensation

97 State House Station
Augusta, ME 04333-0097

P.O. Box 450
Bangor, ME 04402-0450

P.O. Box 1088
Presque Isle, ME 04769-1088