

EMPLOYER INFORMATION

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/unemployment/lawsandrules/

A copy of the “Maine Employment Security Laws and Rules” or the “Employer’s Guide to Maine Unemployment Laws” is available at **www.maine.gov/unemployment/taxpublications/**

To access publications regarding wage rates, industry trends, demographics, the labor market, and other workforce data, contact the Center for Workforce Research and Information visit **www.maine.gov/labor/cwri/**.

Filing Report Unemployment Contributions (ME UC-1) / Wage Report (Schedule 2)

- 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: <https://www.maine.gov/reemploye>
- If both reports are not filed every quarter, penalties may accrue on your account.
- If using a payroll provider to submit returns, payments and wage detail reports, the employer is ultimately responsible for any penalties or interest that may be applied for late submissions.

401(k) (Deferred Compensation) Plans

- Deductions from wages paid to workers for payments made to an IRA qualified 401(k) plan are reportable as wages for unemployment insurance purposes. Employer contributions made to a 401(k) plan are exempt from both State Unemployment Tax Law and Federal Unemployment Tax Law.

IRS Section 125 (Cafeteria Plans)

- If the deductions from employee earnings and the payments made by an employer into a qualified cafeteria plan are taxable under the Federal Unemployment Tax Law, they are also taxable under State Unemployment Tax Law.

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 poster can also be found at **www.maine.gov/unemployment/taxpublications/**
- Upon separation from employment, you must provide the separating employee with information on unemployment compensation, notification can be in the form of a letter, email, text message, or flyer.

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: **<https://www.maine.gov/unemployment/workshare/>**

Work Search Verification

- As part of the Bureau of Unemployment Compensation’s Program Integrity process, claimants who file weekly claims may be randomly selected for verification of work search contacts. The Bureau may contact you as part of this process and requests your assistance by keeping a record of individuals who have contacted you seeking employment.

Separation Information and Claim Form

- When you separate a worker from employment, the worker can file their claim for unemployment insurance benefits online at www.maine.gov/reemploye or by calling **1-800-593-7660**. If the worker files a claim online or by telephone, you will be mailed a “Request for Separation/Wage Information” form (Me. B-1DP), unless you are registered for SIDES E-Response.
- The form may also advise you of the date that a Fact-Finding interview will be held in order to gather information regarding the claimant’s separation. Your response is due within **10 days** of the date mailed or sent. Failure to participate in a Fact-Finding interview could result in charges to your account.
- SIDES E-Response is a secure and no cost online system for employers to respond to requests for wage and separation information. To enroll in SIDES E-Response and for more information, please visit www.maine.gov/labor/.

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 <https://portal.maine.gov/newhire> or by calling 1-800-845-5808.

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/unemployment/taxpublications/; click on “Forms and Publications.” Fax completed forms to (207)287-5905.
- 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.

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.

QUESTIONS?	
If you desire more information on any matters relating to the Bureau, please contact the Unemployment Tax Division or the UC Claims Center (phone numbers and mailing addresses listed below).	
Unemployment Tax Division	Division of Benefit Services Unemployment Claim Centers
Telephone: (207) 621-5120 or toll free 844-754-3508; TTY Users Call Maine Relay 711; Fax: (207) 287-3733; e-mail at division.uctax@Maine.gov	Telephone: 1-800-593-7660 TTY Users Call Maine Relay 711; Fax: (207) 287-5905
Address: Bureau of Unemployment Compensation Tax Division 47 State House Station Augusta, ME 04333-0047	Address: Bureau of Unemployment Compensation Benefit Services Division 97 State House Station Augusta, ME 04333-0097