



# Employer's Guide to Maine Unemployment Laws



**MAINE**  
**DEPARTMENT OF**  
**LABOR**

*The Maine Department of Labor provides equal opportunity in employment and programs.  
Auxiliary aids and services are available to individuals with disabilities upon request.*

## **EQUAL OPPORTUNITY IS THE LAW**

**The Maine Department of Labor is an equal opportunity employer / program. Auxiliary aids and services are available on request to individuals with disabilities.**

It is against the law for this recipient of Federal financial assistance to discriminate on the following bases:

- Against any individual in the United States, on the basis of race, color, religion, sex, national origin, age, disability, political affiliation or belief; and
- Against any beneficiary of programs financially assisted under Title I of the Workforce Investment Act of 1998 (WIA), on the basis of the beneficiary's citizenship/ status as a lawfully admitted immigrant authorized to work in the United States, or his or her participation in any WIA Title I financially-assisted program or activity.

The recipient must not discriminate in any of the following areas:

- Deciding who will be admitted, or have access, to any WIA Title I financially-assisted program or activity;
- Providing opportunities in, or treating any person with regard to, such a program or activity; or
  - Making employment decisions in the administration of, or in connection with, such a program or activity.

**What Can You Do If You Believe You Have Experienced Discrimination.** If you think that you have been subjected to discrimination under a WIA Title I financially-assisted program or activity, you may file a complaint within 180 days from the date of the alleged violation with either: The recipient's Equal Opportunity Officer – Catherine Pease, (207) 623-6738; or The Director, Civil Rights Center (CRC), U.S. Department of Labor, 200 Constitution Avenue NW, Room N-4123, Washington, DC 20210.

If you file your complaint with the recipient, you must wait either until the recipient issues a written Notice of Final Action, or until 90 days have passed (whichever is sooner), before filing with the Civil Rights Center (see address above).

If the recipient does not give you a written Notice of Final Action within 90 days of the day on which you **filed** your complaint, you do not have to wait for the recipient to issue that Notice before filing a complaint with CRC. However, you must file your CRC complaint within 30 days of the 90-day deadline (in other words, within 120 days after the day on which you **filed** your complaint with the recipient).

If the recipient does give you a written Notice of Final Action on your complaint, but you are dissatisfied with the decision or resolution, you may file a complaint with CRC. You must file your CRC complaint within 30 days of the date on which you received the Notice of Final Action.

This Employer's Guide to the Maine Employment Security Law is designed to assist employers to better understand their responsibilities and to help employers navigate Unemployment Insurance Law. This guidebook provides guidance, but in no way does it have the effect or the authority of the Law. The contents of this guidebook explain the Maine Employment Security Law and Rules as effective at the time of print.

**Helpful Contact Information: Field Offices, Claim Centers, and Websites**  
**TTY Users Call Maine Relay 711**

► **Unemployment Compensation Employer Services (Tax)** Phone: 1-844-754-3508

<p><b>Augusta</b>                  Fax: (207) 621-5120                  Maine Department of Labor                  Bureau of Unemployment Comp.                  47 State House Station                  Augusta, ME 04333-0047</p>
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► **Unemployment Compensation Claim Centers** Phone: 1-800-593-7660

<p><b>Augusta</b>                  Fax: (207) 287-5905                  Maine Department of Labor                  Bureau of Unemployment Comp.                  97 State House Station                  Augusta, ME 04333-0097</p>	<p><b>Bangor</b>                  Fax: (207) 561-4665                  Maine Department of Labor                  Bureau of Unemployment Comp.                  45 Oak Street                  Bangor, ME 04402-0450</p>	<p><b>Presque Isle</b>                  Fax: (207) 764-2142                  Maine Department of Labor                  Bureau of Unemployment Comp.                  66 Spruce Street                  Presque Isle, ME 04769-1088</p>
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► **Websites**

<u>Department, Bureau, or Division</u>	<u>Web Address</u>
Bureau of Unemployment Compensation, Division of Employer Services .....	<a href="https://www.maine.gov/unemployment/employers/">https://www.maine.gov/unemployment/employers/</a>
Bureau of Unemployment Compensation, Division of Benefits Services .....	<a href="https://www.maine.gov/unemployment/">https://www.maine.gov/unemployment/</a>
Maine Revenue Service .....	<a href="https://www.maine.gov/revenue/">https://www.maine.gov/revenue/</a>
Division of Administrative Hearings .....	<a href="https://www.maine.gov/unemployment/appeals/">https://www.maine.gov/unemployment/appeals/</a>
Maine <i>CareerCenter</i> .....	<a href="https://www.mainecareercenter.gov/">https://www.mainecareercenter.gov/</a>
Bureau of Labor Standards .....	<a href="https://www.maine.gov/labor/bls/">https://www.maine.gov/labor/bls/</a>
Workers' Compensation Board .....	<a href="https://www.maine.gov/wcb/">https://www.maine.gov/wcb/</a>
Center for Workforce Research and Information .....	<a href="https://www.maine.gov/labor/cwri/">https://www.maine.gov/labor/cwri/</a>
United States Small Business Administration .....	<a href="https://www.sba.gov/">https://www.sba.gov/</a>
Business Answers .....	<a href="https://www1.maine.gov/cgi-bin/online/businessanswers/index.pl">https://www1.maine.gov/cgi-bin/online/businessanswers/index.pl</a>

<b>For Questions on:</b>	<b>Contact:</b>	<b>At:</b>
<ul style="list-style-type: none"> <li>- Liability under Employment Security Law</li> <li>- Coverage of a worker</li> <li>- Transfer of experience rates</li> <li>- Tax rates</li> <li>- Voluntary Contributions</li> <li>- Filing of quarterly contribution reports</li> <li>- Notices of underpayment or overpayment               <ul style="list-style-type: none"> <li>✓ Tax Warrants</li> <li>✓ Collection Actions</li> <li>✓ Lien Release</li> <li>✓ Wage Corrections</li> <li>✓ Federal Certification</li> <li>✓ Matters other than the above or questions of a tax nature</li> </ul> </li> </ul>	Maine Department of Labor Bureau of Unemployment Compensation 47 State House Station Augusta, ME 04333-0047	Toll Free: 1-844-754-3508 or (207) 621-5120  Fax: (207) 287-3733 <u><a href="mailto:division.uctax@Maine.gov">division.uctax@Maine.gov</a></u>
<ul style="list-style-type: none"> <li>- Eligibility of a claimant to receive unemployment insurance benefits</li> <li>- An offer of reemployment to a former employee currently receiving benefits</li> <li>- Record of Unemployment Charges</li> <li>- Notice of Potential Benefit Assessment or Notice of Assessment</li> </ul>	Contact the Unemployment Compensation (UC) Claims Center (addresses are on the previous page)	UC Claims Center: Toll Free: 1-800-593-7660
<ul style="list-style-type: none"> <li>- Information regarding a person who may be fraudulently receiving benefits</li> </ul>	Maine Department of Labor Bureau of Unemployment Compensation 45 Commerce Drive 47F State House Station Augusta, ME 04333-0047	Phone: (207) 621-5100 Fax: (207) 287-8351
Liability under the Federal Unemployment Tax Act	Consult the nearest Internal Revenue Service office.	

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<p><b>LAW CITATIONS:</b> Unless otherwise noted, law sections referenced in this guidebook refer to sections within the Maine Revised Statutes Annotated (M.R.S.A.), Title 26, Chapter 13.</p>
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# Buying a Business? Be Advised

If you are purchasing an existing business that had or has employees, be sure to exercise due diligence before finalizing the sale. You are potentially liable, under 26 M.R.S.A., Chapter 13, § 1228, for contributions and interest due from the former employer (in an amount not to exceed the reasonable value of the organization, trade, business or assets acquired) if the Bureau is unable to collect the debt from the former employer. Prior to closing, request that the former owner provide a tax clearance letter from the Bureau. A tax clearance letter either confirms that the employer is in good standing with the Bureau of Unemployment Compensation; shows the amount of money that the employer owes; or confirms that there is no existing unemployment tax account for an employer. Tax Clearance Letters are sent to the seller, not the buyer of a business. The former owner can call (207) 621-5120 to request a tax clearance letter by providing their state employer identification number (SEIN).

# Employers, Wages, and Employment

The Maine Employment Security Law requires employers to pay taxes and make contributions on wages paid to workers who perform employment services. The terms, though, are not always easy to understand when applied in real life. The Maine Department of Labor, for the purposes of the Employment Security Law, defines the terms below. ***Please note: Other agencies (Example: the Internal Revenue Service, Maine Revenue Service, etc.) may use different definitions for these same terms. Please check with the agency prior to filing reports to be certain to fill out the information properly.***

## Definitions

### • ***Employers and Employing Units***

Under the law “**employer**” [Title 26, §1043: Definitions](#) (9) and “**employing unit**” [Title 26, §1043: Definitions](#) (10) are considered the same. An employer is any business or individual that pays an individual for services. Employers can be organized into any of the business types listed below:

- Sole Proprietor
- Governmental – federal, state, county, and municipal;
- Limited Liability – partnerships, corporations; individuals (estates and trusts);
- Partnerships – firms, associations, trusts, joint ventures;
- Corporations - public, private, nonprofit, foreign, domestic, c-corp., and s-corp.

If you do not find your type of business entity listed above, please contact a representative either by phone at (207) 621-5120, or by e-mail at [division.uctax@Maine.gov](mailto:division.uctax@Maine.gov). General tax information is available on the web at [www.Maine.gov/labor/unemployment/tax.html](http://www.Maine.gov/labor/unemployment/tax.html).

- **Contributions**

The term "contribution" is used interchangeably with the term "tax" and refers to the unemployment compensation insurance premiums paid by an employer on the taxable wage base.

- **Wages**

Employers pay their workers "wages" which can be any type of payment, monetary or nonmonetary, for services rendered. [Title 26, §1043: Definitions](#) (19)

- **Employment**

"Employment" [Title 26, §1043: Definitions](#) (11) is the entire service of an individual performed for some kind of wage under any type of contract. The law presumes that a worker's services are covered employment unless the employer can show that a worker's services are exempt.

The employment standard was developed collaboratively by a broad representation of Maine's business and labor communities working closely with representatives of the Department of Labor, Maine Workers Compensation Board and the Attorney General's office. The goal was to develop an easy to understand test that would effectively describe employment relationships across all occupations and industries. The employment standard is explained below.

- **The Employment Standard**

Services performed by an individual for remuneration are considered to be employment subject to this chapter unless it is shown to the satisfaction of the bureau, that the individual is free from the essential direction and control of the employing unit, both under the individual's contract of service and in fact, the employing unit proves that the individual meets all of the criteria in Number 1 and three (3) of the criteria in Number 2 as listed below.

1. The following criteria must be met:
  - a. The individual has the essential right to control the means and progress of the work except as to final results;
  - b. The individual is customarily engaged in an independently established trade, occupation, profession or business;
  - c. The individual has the opportunity for profit and loss as a result of the services being performed for the other individual or entity;
  - d. The individual hires and pays the individual's assistants, if any, and, to the extent such assistants are employees, supervises the details of the assistants' work; and
  - e. The individual makes the individual's services available to some client or customer community even if the individual's right to do so is voluntarily not exercised or is temporarily restricted; and



2. At least three (3) of the following criteria must be met:
  - a. The individual has a substantive investment in the facilities, tools, instruments, materials, and knowledge used by the individual to complete the work;
  - b. The individual is not required to work exclusively for the other individual or entity;
  - c. The individual is responsible for satisfactory completion of the work and may be held contractually responsible for failure to complete the work;
  - d. The parties have a contract that defines the relationship and gives contractual rights in the event the contract is terminated by the other individual or entity prior to completion of the work;
  - e. Payment to the individual is based on factors directly related to the work performed and not solely on the amount of time expended by the individual;
  - f. The work is outside the usual course of the business for which the service is performed; or
  - g. The individual has been determined to be an independent contractor by the federal Internal Revenue Service. \*(an SS-8 determination)

Also included in this new law are clear penalties to deter the intentional misclassification of workers as independent contractors when they are employees per the standard. This practice not only creates a competitive disadvantage for those employers who correctly classify their workers but also increases unemployment tax premiums because fewer employers are paying appropriate taxes. Therefore, penalties ranging up to \$10,000 were included in the law to deter this practice.

## **How to Determine Independent Contractor Status under the New Employment Standard**

**Step 1:** Is the individual free from direction or control of the employing unit?

No: **Stop.** The individual is an *employee*, not an independent contractor.

Yes: Move to step 2.

**Step 2:** Does the individual have the essential right to control the means and progress of the work except as to final results?

No: **Stop.** The individual is an *employee*, not an independent contractor.

Yes: Move to step 3.

**Step 3:** Is the individual customarily engaged in an independently established trade, occupation, profession or business?

No: **Stop.** The individual is an *employee*, not an independent contractor.

Yes: Move to step 4.

**Step 4:** Does the individual have the opportunity for profit and loss as a result of the services being performed for the other individual/entity?

No: **Stop.** The individual is an *employee*, not an independent contractor.

Yes: Move to step 5.

**Step 5:** Does the individual hire and pay his or her assistants (if any) and to the extent that these assistants are employees, supervise the details of their work?

No: **Stop.** The individual is an *employee*, not an independent contractor.

Yes: Move to step 6.

**Step 6:** Does the individual make their services available to some client or customer community even if their right to do so is voluntarily not exercised or is temporarily restricted?

No: The individual is an *employee*, not an independent contractor.

Yes: Move to step 7.

**Step 7:** Determine if the individual meets any of the 3 of the following elements:

- The individual has a substantive investment in the facilities, tools, instruments, materials, & knowledge used by the individual to complete the work.
- The individual is not required to work exclusively for the other individual/entity.
- The individual is responsible for satisfactory completion of the work and may be held contractually responsible for failure to complete the work.
- The parties have a contract that defines the relationship and gives contractual rights in the event the contract is terminated by the other individual/entity prior to completion of the work.
- Payment to the individual is based on factors directly related to the work performed and not solely on the amount of time expended by the individual.
- Such work is outside the usual course of the business for which the services is performed.
- The individual has an IRS Determination (SS-8) of independent contractor status.

No: The individual meets fewer than 3 elements, **STOP.** The individual is an employee, not an independent contractor.

Yes: **The individual meets 3 or more elements; the individual is an independent contractor.**

## How Worker Misclassification Affects You

Misclassification has a serious impact on misclassified employees, law-abiding businesses and the general public. Employers that misclassify workers place law-abiding businesses at a competitive disadvantage by artificially reducing their costs. In addition to losing business, employers who properly classify employees subsidize misclassifying businesses by paying higher workers' compensation premiums and unemployment insurance taxes.

Misclassification harms workers – Misclassified workers may lose out on state and federal employment protections, including Unemployment Insurance, minimum wage and overtime, Family and Medical Leave, and Occupational Safety and Health regulations. Misclassified workers may not be covered by Workers' Compensation Insurance and may miss out on employer-provided benefits like health insurance, retirement plans and vacation and sick leave.

Misclassification shifts costs – When a misclassified worker injured on the job needs medical care but is not covered by workers' compensation or health insurance, hospitals and doctors recoup

these uninsured expenses by increasing the cost of care, resulting in higher health care costs, higher health insurance premiums, and higher taxes for all.

Misclassified employees who become unemployed or injured and do not receive unemployment or workers' compensation create a greater demand for public assistance, which increases taxes.

Finally, taxes that misclassifying employers owe, but do not pay, must be made up by law-abiding employers.

## **Exempt Employment**

The following is a partial list of those forms of employment that are exempt from unemployment insurance coverage. Each has specific provisions; contact a representative either by phone at (207) 621-5120, or by e-mail at [division.uctax@Maine.gov](mailto:division.uctax@Maine.gov) to determine whether your workers are exempt under the law. Maine's Legislature may add or subtract exempt employment categories. For a complete list, please refer to [Title 26, §1043: Definitions](#) (11) (F) of the Maine Employment Security Law, contact a representative at (207) 621-5120, email [division.uctax@Maine.gov](mailto:division.uctax@Maine.gov), or visit our website at [www.Maine.gov/labor/unemployment/tax.html](http://www.Maine.gov/labor/unemployment/tax.html)

- Services which may be compensated under the Railroad Unemployment Insurance Act
- Aliens admitted to the U.S. performing agricultural work, i.e., apple harvest
- Individuals working for their children or spouses, and children under age 18 employed by a parent or guardian
- Students working in a training or cooperative education program while attending an elementary or secondary school
- Students working for a nonprofit school, university or college in which they are enrolled and regularly attend classes
- Full-time students employed for less than 13 weeks by an organized "seasonal" camp
- Student nurses enrolled and attending classes in a nursing training program who perform services for a hospital or training program
- Real Estate brokers and salespersons (if compensation is based solely on commissions)
- Insurance Agents or solicitors (if compensation is based solely on commissions)
- Newspaper carriers under age 18
- Newspaper and periodical deliverers to the ultimate consumer
- Individuals employed by a religious organization, facility, school, association, or convention of churches
- Ordained or licensed ministers, if performing duties required by their ministry or order
- Elected officials (municipal, county or state)
- Members of the state Air National Guard or National Guard
- Temporary employees serving in the event of an emergency, such as volunteer ambulance drivers and volunteer firefighters
- Hairstylists/Barbers who possess a booth license and operate under a booth rental agreement

- Individuals performing fishing activities
- Private investigators if exempted by the IRS
- Musicians and entertainers under contract
- Home workers in the knitted outerwear industry
- Certain contract interviewers
- Employees of foreign governments
- Taxicab drivers who meet the federal exemption

## **Employers with Workers Outside of Maine (Title 26, §1043: Definitions)**

Some employers provide employment to workers outside of Maine, and some employers require workers to travel out of state for employment. These circumstances may leave employers wondering whether unemployment contributions should be made to Maine or elsewhere. Use the following tests to determine where to make your contributions.

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/her** 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 a representative by calling (207) 621-5120, or by email at [division.uctax@Maine.gov](mailto:division.uctax@Maine.gov)

**Employers who have paid unemployment compensation taxes in one state may get credit for those taxes towards Maine's Tax Wage Base of \$12,000.00 per person per year.**

## Seasonal Employment

The **Unemployment Insurance Commission** is responsible for designating **seasonal** periods for specific seasonal industries. Generally, a seasonal industry operates less than 26 weeks during a calendar year. Seasonal employment, though, is specific to the industry within the designated season. [Title 26, §1251: Investigations; hearings; regulations](#) (1). For questions about your industry or business, contact a representative by calling (207) 621-5120, or by email at [division.uctax@Maine.gov](mailto:division.uctax@Maine.gov) The following is a partial list of seasonal industries that have been determined by the Unemployment Insurance Commission.

Employers that are part of an industry with approved seasonal designation (by the Unemployment Insurance Commission) and operating less than 26 weeks (also called non-predetermined industries.) must report to the Bureau of Unemployment Compensation their first (or current year) dates of opening and closing and their planned opening and closing dates for the coming season in order to establish and/or retain their seasonal status. This assures better management of unemployment claims by providing accurate dates of seasonal operation. If you plan to expand your operation to more than 25 weeks or year-round, your business will be non-seasonal.

- ***Seasonal Industries Determined by the Unemployment Insurance Commission (partial listing)***

Industry	Season Dates
Apple Harvest	09/01-10/20
Blueberry Harvest	07/20-09/20
Applesauce (Packing/Processing)	10/10-11/15
Beans, Shelled (Packing/Processing)	08/15-10/20
Beans, String (Packing/Processing)	07/20-09/15
Beets (Packing/Processing)	09/01-10/30
Blueberries (Packing/Processing)	07/20-09/20
Carrots (Packing/Processing)	10/01-11/30
Corn (Packing/Processing)	08/15-10/20
Dandelions (Packing/Processing)	05/15-10/15

<b>Industry</b>	<b>Season Dates</b>
Golden Relish (Packing/Processing)	08/15-10/20
Green Tomato Relish (Packing/Processing)	08/01-09/15
Peas (Packing/Processing)	07/01-08/10
Peas (Packing/Processing) Aroostook County	07/10-08/30
Pumpkins (Packing/Processing)	09/20-10/30
Squash (Packing/Processing)	09/20-10/30
Succotash (Packing/Processing)	8/15-10/20
Turnips (Packing/Processing)	10/01-11/30
Fiddleheads (Packing/Processing)	05/15-10/15
Summer Recreation	06/15-09/15
Camping Areas	05/01-10/23
Wreath Making, Decorating, Boxing, Tipping	10/01-12/24
Washing, Bleaching, Drying and Curing of Sea Moss	05/15-10/15
Whitewater Rafting	Third Thursday in April through the First Tuesday after 25 Weeks
Ice Fishing Tip-Ups Manufacturing	07/01-12/15
Ski Industry, Snowmobile Trail Construction and Maintenance	11/15-04/30
Summer Cruise Boats, Party Boats (Fishing and Sightseeing), Summer Visitor Guide Program	05/15-11/01
Baseball	First Week of April through Third Week of September
Amusement Parks	05/10-11/03
Amusements such as Carnivals, Amusement Rides, Agricultural and Horticultural Societies Fairs, Summer Theaters, Summer Festivals	04/15-9/15
Automobile Racing—including Drag-Strip and Stock Car Racing	04/15-9/15
Yacht Clubs, Marinas, Sea Kayaking, and Oceanariums	04/15-9/15
Courtesy Boat Inspection and Invasive Aquatic Plant Remediation	05/15-10/31

According to [Title 26, §1251: Investigations; hearings; regulations](#) a potato packing business that customarily operates during a single regularly recurring period and does not exceed 25 weeks will be deemed seasonal.

According to [Title 26, §1251: Investigations; hearings; regulations](#) (3) the following industries are deemed to be seasonal if the operational period or periods do not exceed 25 weeks during the calendar year:

- Variety Stores

- Trading Posts
- Youth Camps
- Sporting Camps
- Hotels, Motels, Inns, and other Lodging Facilities
- Restaurants and other Eating Establishments
- Frozen Milk Products

Seasonal businesses are required to file “Quarterly Wage Reports” each quarter, regardless of whether the business is in operation. A penalty will be assessed to the unemployment insurance accounts of employers who do not file each quarter. Seasonal businesses should file reports indicating zero wages for quarters in which they have no activity.

### • ***Reporting Seasonal Information***

If a worker is performing services for a business that is deemed to be seasonal, wages should be reported quarterly as follows:

- ✓ If the service is not connected with the seasonal part of the business, all of the wages for that service should be reported as non-seasonal.
- ✓ If a worker performs services both in season and out-of-season, then the wages paid during the season should be reported as seasonal wages. Wages outside of the seasonal period should be reported as non-seasonal wages.
- ✓ Wages paid to a worker entirely outside of the season are designated as non-seasonal wages.

**Determine weeks for seasonal operation for non-predetermined industries using the following rule, i.e., count any calendar week when the business was open 4 days:**

If opening day is:

- ✓ Sunday, Monday, Tuesday or Wednesday, it counts as a week (4 or more days)
- ✓ Thursday, Friday, Saturday, it does not count as a week (3 or less days)

If closing day is:

- ✓ Sunday, Monday, Tuesday, it does not count as a week (3 or less days)
- ✓ Wednesday, Thursday, Friday, Saturday, it counts as a week (4 or more days)

## **You’re an Employer. Now What?**

When you first become an employer in the State of Maine, you must request and file an application for tax registration and report your newly hired employee(s).

## Setting Up Your Employer Account

The Maine Department of Labor has developed and implemented a secure and modernized application, *ReEmployME*, to support the unemployment insurance tax division operations. Through *ReEmployME*, employers may register with the department to determine liability for unemployment insurance tax. This registration has help menus to assist in completing the application. Information will be sent to your business a few days following the completion of your online registration. If you require further assistance with the application, a representative by calling (207) 621-5120, or by email at [division.uctax@Maine.gov](mailto:division.uctax@Maine.gov)

Following the department's notice of liability status determination, liable employers are directed to create their secure portal accounts in the system. All liable and active employers need to create a secure portal account in ReEmployME to perform account maintenance, electronically file quarterly reports and make contribution payments through the ReEmployME system.

Go to "Maine.Gov/reemploye", or click on the link below, click on "Create ReEmployME Account" and follow the prompts. Be sure to have your Federal and State Employer Identification Numbers with you.

<https://www.maine.gov/reemploye>

- ***Notice of Liability***

A "Notice of Unemployment Insurance Liability" (Form Me. FX-1.1) informs employers they have met the general or employment-specific conditions to incur taxes under Maine Law. The Notice also informs employers that an account has been created with the Unemployment Insurance system and gives each employer an account number. An employer's liability under the law becomes final 30 days from the mailing date of the Notice of Unemployment Liability. An employer may appeal the "Notice of Unemployment Insurance Liability" within 30 days. An explanation of employer tax rates and how they are calculated is included later in this guidebook.

## Liability

In general, an employer becomes **liable** when he or she pays workers \$1,500 or more in gross wages in a calendar quarter, or for work performed in employment in any part of the day in 20 weeks in the calendar year. [Title 26, §1043: Definitions](#) (A-1). This encompasses most employers, however more specific descriptions of employer liability follows.

## Successor Employers and Their Liability

There are two types of successors: Acquisition in *toto* and severable portion.

- ***Acquisition in Toto***

If substantially all of a business' assets are purchased, the employer may be considered a successor employer [Title 26, §1043: Definitions](#) (9)(B) Multiple factors are used to make this



determination, such as continuity in management, equipment used in the business, and the amount of time the business was closed between the sale and the opening/re-opening. When substantially all of the assets are purchased and there is common ownership between the successor and predecessor, the successor employer inherits the previous owner's experience rating. **Note: Not only is the new owner liable for the employment results of retaining or laying off the previous employer's workers, he or she may be held responsible for any outstanding balance owed to the Bureau of Unemployment Compensation.** If both the predecessor and successor employers are already liable to pay contributions, then the two experience ratings are combined and the successor employer will inherit an average of the two rates. When there is no common ownership between the successor and predecessor, the successor employer may inherit the previous owner's experience rating or assigned the state average contribution rate, whichever is lower. If both the predecessor and successor employers are already liable to pay contributions, then the two experience ratings are combined and the successor employer may inherit an average of the two rates or retain the established experience rate of the successor, whichever is lower. Businesses purchased out of bankruptcy may or may not acquire the predecessor rate. For more information, please refer to [Title 26, §1221: Payments; rates; amounts](#) in the law, contact a representative by calling (207) 621-5120, or by email at [division.uctax@Maine.gov](mailto:division.uctax@Maine.gov).

- ***Severable Portion***

An employer who purchased only a distinct portion of the experience rating of a business, such as a retail store, that was a distinct part of a larger business operation, might be considered a new employer. This "severable" portion of the business must meet liability under its own conditions. [Title 26, §1043: Definitions](#) (9)(G) contact a representative by calling (207) 621-5120, or by email at [division.uctax@Maine.gov](mailto:division.uctax@Maine.gov) if you have any questions about your responsibilities when acquiring another business.

## **Other Types of Employers and Their Liability**

- ***Agricultural Labor***

Liability is determined differently for work deemed to be agricultural labor. An employer must pay \$20,000 or more in gross wages during a calendar quarter for agricultural services, or employ at least 10 individuals in **agricultural labor** on a day in each of 20 different weeks in a calendar year. [Title 26, §1043: Definitions](#) (11)(A-2). If you have questions, contact a representative by calling (207) 621-5120, or by email at [division.uctax@Maine.gov](mailto:division.uctax@Maine.gov)

### ***501(c)(3) Employers***

Despite their exemption from federal unemployment taxes granted by the Internal Revenue Service, some 501(C)(3) nonprofit organizations may be liable for state contributions. Liability is established when four (4) or more individuals are employed on the same day for 20 weeks in a calendar year, though not necessarily for consecutive weeks. This is known as the "4 for 20" provision. [Title 26, §1043: Definitions](#) (11)(A-1)(3).

- ***Private Household (Domestic) Employers***

Service in an employer's private household, such as cooking, cleaning, childcare, maids, butlers, personal care attendants, or caretakers meets liability when \$1,000 or more in gross wages are paid in a calendar quarter. Organizations at a college or university, such as a fraternity or sorority house, are also included in this category. [Title 26, §1043: Definitions](#) (11)(A-3).

- ***Governmental Entities***

Governmental employing entities (state, county, municipal) are automatically liable for covered employment. Unlike other types of employers, there is no time period or wage level that establishes liability. [Title 26, §1043: Definitions](#) (11)(A-1)(1).

- ***Several Businesses/Organizations Controlled by the Same Interests (Controlling Interest)***

In this case, when two or more businesses/organizations are added together, the primary controlling interest is the liable employer, not the individual businesses. [Title 26, §1043: Definitions](#) (9)(D).

- ***Federal Unemployment Tax Act (FUTA) Liability***

When a business is already liable for FUTA taxes in the current or previous calendar year and begins employment in Maine, that business is automatically required to make contributions to the State of Maine. [Title 26, §1043: Definitions](#) (11)(A-1)(1).

- ***Voluntary Election***

Employers who utilize services from workers not covered under Maine Employment Security Law may request to voluntarily cover workers that are exempt or when the employer has not met liability conditions. For example, a small nonprofit organization that does not meet liability under the "4 for 20" provision (501C3 status by IRS) may want to elect voluntarily to cover their employees in case of layoffs. Voluntary coverage will take place for no less than two years, and can occur only with approval from the Commissioner of Labor. Additionally, employers may elect to cover employment not required by the Law (for example, family members). Each of these elections will influence the employer's overall experience rate. [Title 26, §1222: Period, election and termination of coverage](#) (3)(A). If you elect voluntary coverage, you should contact a representative by calling (207) 621-5120, or by email at [division.uctax@Maine.gov](mailto:division.uctax@Maine.gov) to discuss your obligations under this election before filing your request.

- ***Leasing Companies***

Leasing companies are also known as Professional Employment Organizations or PEOs. These are companies that lease workers to client companies and are responsible for paying unemployment taxes on the taxable wages paid to the leased workers. The leasing company may meet general conditions of liability by itself, but an unemployment insurance account must be set up in the name of each client of the leasing company. Leasing company clients are

responsible for paying contributions, interest and penalties if the leasing company fails to do so. [Title 26, §1043: Definitions](#) (8-A)(6)(a).

- ***Separation of Liability***

Employers who have multiple forms of employment within one business may have different types of liability for each form of employment. Determining liability may require individual examinations of each type of employment. Domestic, agricultural, and general employment each have different liability conditions, and so each type of employment must be reviewed individually to identify the proper standard of liability for that employment. For more information, contact a representative by calling (207) 621-5120, or by email at [division.uctax@Maine.gov](mailto:division.uctax@Maine.gov)

- ***Taxable Employment vs. Direct Reimbursement***

Governmental entities and 501(C)(3) nonprofit organizations may choose to make reimbursement payments to the Bureau of Unemployment Compensation for unemployment benefits paid in a calendar year instead of making contributions at a certain tax rate [Title 26, §1221: Payments; rates; amounts](#) (10). This option obligates the employer to pay benefit assessments on a dollar for dollar basis, including dependency allowances, ***regardless of the reason the worker is separated from the employer***. In addition, wages you paid to an employee are part of the base period wages upon which that employee's benefits are calculated, and you will be responsible to pay, dollar-for-dollar, your proportionate share of benefits paid to the claimant even if the claimant is laid off from another employer whose wages are also part of the base upon which the benefit is calculated. During periods of high unemployment, you may be assessed an additional amount up to one-half (1/2) of your potential assessment amount for extended benefits or, if you are a governmental entity, an amount equal to your potential assessment. ***In choosing direct reimbursement, an employer forgoes purchasing unemployment insurance coverage.*** Contrary to the case when an employer makes regular unemployment contributions, direct reimbursement of ***benefit charges cannot be waived***. If the former worker is found to have been ineligible to receive benefits and the benefit is recovered, the employer account is credited in the amount recovered. Therefore, the employer should determine whether direct reimbursement might risk increasing costs before applying for direct reimbursement status.

To start direct reimbursement, the organization must request the direct reimbursement option in writing within 30 days of its status determination, or by December 1 of any calendar year [Title 26, §1221: Payments; rates; amounts](#) (10)(A). ***Direct reimbursement employers are required to keep thorough records and report payroll information on a quarterly basis.*** The Bureau of Unemployment Compensation bills employers for amounts charged to them for claimants. Payments are due within 30 days of the date billed. Late direct reimbursement payments are subject to the same interest and penalties as regular tax payments (for more information, see the Unemployment Account Delinquencies section on page 17). Failure to pay on a timely basis could result in the revocation of direct reimbursement status.

***Note: Nonprofit organizations electing direct reimbursement status are required to post a surety of 5% of the taxable payroll to be held by the Treasurer of the State of Maine on behalf of the Department of Labor. Instructions on this option are provided at the time of election.***

# Understanding Your Employer Account

The Bureau of Unemployment Compensation handles issues regarding the establishment of employer liability, reporting requirements, delinquency and claims filed by former workers for unemployment insurance benefits.

## How Your Rate Is Calculated

Each year, you will receive a “Notice of Contribution Rate” (Form Me. TAX-13). It explains how your individual rate for a calendar year was determined. There are a number of factors considered when computing an employer’s tax rate, such as the annual taxable wages of the employer, benefit charges, and contributions paid.

An established employer’s rate is determined by looking at all the contributions paid, minus the benefits charged to your account since meeting liability. The remainder is called the beginning excess for the calendar year of your rate determination. All the contributions paid from July 1 through June 30 are added to the beginning excess. The benefit charges for that time period are subtracted from the beginning excess. Your average taxable wage (over the past three years) is divided into the ending excess to determine the reserve ratio.

The formula looks like this:

$$\begin{aligned} &\text{Contributions Paid Minus Benefits Charged from Date of Liability} = \\ &\quad \text{Beginning Excess} \\ \\ &\text{Beginning Excess Plus Contributions Paid (07/01-06/30) minus Benefit} \\ &\quad \text{Charges (07/01-06/30)} = \text{Ending Excess} \\ \\ &\text{Ending Excess Divided by the Average Taxable Wage} = \text{Employer's} \\ &\quad \text{Reserve Ratio} \end{aligned}$$

This reserve ratio is combined with that of all other taxable employers, and grouped, from one through twenty, in descending order. The most positive ratios are in the lowest rate categories and are designated as “one.” The highest rate category has the most negative reserve ratios, and is designated as “twenty.” Approximately five percent of employers comprise each of the twenty categories. Rates do not reflect types of industries. They show tax relationships to all employers based on reserve ratios.

If the reserve ratio is “0,” your account is not eligible for a rate computation. Your contribution rate is the average contribution rate, which is the rate for new employers. This information is also contained on your “Notice of Contribution Rate” (Form Me. TAX-13). The notice is not a bill; its purpose is to explain how your individual rate was calculated.

**Competitive Skills Scholarship Program (CSSP)** – [Title 26, §1166: Competitive Skills Scholarship Fund](#) and chapter 25, subchapter 5.

This program is administered by the Maine Department of Labor and provides funding for education, training and support to customers of the Department of Labor’s CareerCenters to prepare them for high-wage jobs in industries with significant demand for skilled labor. The program is funded by a percentage of taxable wages, as that term is defined in the unemployment contributions law. The CSSP contribution is offset by a reduction in required unemployment contributions from employers.

**Unemployment Program Administrative Fund**

The purpose of the fund is to address a funding shortfall in the administration of the Unemployment Insurance program. Administrative funding comes from a federal base grant, from periodic supplemental grant opportunities, and other similar one-time distributions. The Unemployment Insurance program has operated for decades with these federal funding sources. Unfortunately, over time, base funding has steadily fallen to a level that does not support the program. Title 26 §1167 established this Fund to ensure adequate funding for unemployment operations, including benefit processing, employer assistance and fraud prevention.

**Terminating Your Account**

An employer may request that their account be terminated if it can be shown that liability conditions are no longer met. [Title 26, §1222: Period, election and termination of coverage](#). The “Application for Termination of Coverage” (Form Me. FX-3) starts the account termination process.

You can obtain this form on our website at <http://www.state.me.us/labor/unemployment/tax.html> (choose “Unemployment Tax Forms”). You may also request a copy of this application by contact a representative by calling (207) 621-5120, or by email at [division.uctax@Maine.gov](mailto:division.uctax@Maine.gov).

. Complete the “Application for Termination of Coverage” (Form Me. FX-3) and retain a copy for your files. Send the original and a second copy of the form to:

Maine Department of Labor  
Bureau of Unemployment Compensation  
47S State House Station  
Augusta, ME 04333-0047

Your application must be postmarked on or before January 31 of the year the termination is to be effective. You will receive notice of approval or denial of your termination application. If you have more than one type of employment in your business, all applicable sections of the application must be completed.

## Closing Your Account vs. Terminating Your Account

Closing your account is not the same as terminating your account. If you wish to reuse or retain your unemployment account number and will resume employment activity within seven calendar quarters, your account should be closed not terminated. If your intent is to permanently close your account and no longer operate for an indefinite period to exceed seven calendar quarters, the account should be terminated. The Commissioner of the Department of Labor can terminate closed accounts that are not reopened within seven calendar quarters.

## Reporting Requirements

Keeping accurate records is always a good business practice, but it is required for reporting tax information. *It is your responsibility to maintain up-to-date reports, and notify the Maine Department of Labor and Maine Revenue Services of any changes to your account.* [Title 26, §1082\(7\): Powers and duties](#)

### New Hire Reporting

Maine employers are valuable partners in combating unemployment Insurance fraud and in reducing improper benefits payments. One of the three most common types of improper payments occurs when people continue filing for benefits after returning to work. Our strongest tool for identifying this quickly when it is easiest to recover the improperly paid benefits is by cross-matching the New Hire Database against our database of people actively filing for and collecting benefits. Employers are required by law to report new and re-hires within seven (7) days to the Department of Health and Human Services. By doing so, employers not only help reduce improper payments but also help keep unemployment taxes lower.

Employers accomplish this reporting requirement by the following means:

1. **New Hire Portal:** <https://portal.maine.gov/newhire> (Internet Explorer is the preferred browser.)
2. **Fax Reporting:** (207) 287-6882
3. **Phone Reporting:** (207) 624-7880 ~ Toll Free: 1-800-845-5808
4. **Mail Reporting:** Division of Support Enforcement and Recovery, New Hire Reporting Program, 11 State House Station, 19 Union Street, Augusta, Maine 04333-0011

### Audits

Good record keeping is also important if your business is audited. An **audit** is a systematic examination of an employer's books and records. Receiving a notice of an audit does not mean that an employer is noncompliant. In fact, 10 percent of Maine's employers are randomly audited each year to ensure proper wage reporting in a single calendar year. If randomly audited, an employer will not be randomly audited again for a minimum of four years. However, the employer may be audited again at any time for cause, such as in response to complaints, or if an employer experiences sudden increases or decreases in employment. Businesses are also more likely to

be audited based on a new employer status or based on industry. [Title 26, §1082\(7\): Powers and duties.](#)

## Filing Quarterly Reports

**PLEASE NOTE:** Beginning in January, 2019, businesses will file Maine unemployment contributions on the new *ReEmployME* application. Employers must create a portal account in *ReEmployME* prior to filing. Portal account creation and quarterly filing are performed at <https://www.maine.gov/reemployme>

Maine Revenue Services (MRS) will continue to process the non-electronic unemployment contributions forms (ME UC-1) on behalf of the Maine Department of Labor.

Questions regarding this change may be directed to the Maine Department of Labor, UI Tax Division by calling (207) 621-5120, or by email at [division.uctax@Maine.gov](mailto:division.uctax@Maine.gov)

Employers must submit the Quarterly Report (Form ME UC-1) no later than **30** days after the end of a calendar quarter.

Quarter	Dates	Due Date
January through March	01/01-03/31	04/30
April through June	04/01-06/30	07/31
July through September	07/01-09/30	10/31
October through December	10/01-12/31	01/31

To make changes to your quarterly reports, employers should utilize the ReEmployME (<https://www.maine.gov/reemployme>).

## Unemployment Account Delinquencies

If you have not filed your quarterly report and/or made your required payments, you will receive an account statement within four to five days after the quarterly due date. If your report is not filed or paid six weeks following your Quarterly Report (Form ME C-1) due date, you will receive a “Statement of Account and/or Notification of Assessment” (Form Me. TAX-15).

At this point, you have 30 days from the date of mailing within which to file a timely appeal of the assessment. If you do not appeal, the Department of Labor may take several possible steps to secure payment. [Title 26, §1225: Assessment of contributions, interest, penalties and filing fees](#)

Once the appeal period is passed, and if you are still delinquent, additional penalties will accrue. You will receive a “Final Notice and Demand for Payment” (Form Me. TAX-19) to pay the remaining balance. Other advance collection procedures include:

- ✓ Assets frozen/levied [Title 26, §1233\(2\): Collection by levy on 3rd parties](#)
- ✓ Disclosure Court to determine ability to pay [Title 26, §1229: Collection by civil action](#)

- ✓ Personal Responsibility – The individual responsible for overseeing financial obligations for corporations becomes liable for the remaining balance. [Title 26, §1233\(1\): Collection by levy on 3rd parties](#)
- ✓ Withholding/Revocation of certain licenses [Title 26, §1232: Licenses](#)
- ✓ Lien – The State of Maine will claim an interest in your property until debt is repaid. [Title 26, §1227\(1\): Liens](#)
- ✓ Tax refunds may be used to pay the debt. [Title 26, §1233\(5\): Collection by levy on 3rd parties](#)

## Tax Appeals

Employers may appeal some determinations issued by the Department of Labor, Bureau of Unemployment Compensation. These include:

- ✓ Tax determinations that are processed through the Unemployment Insurance Commission.
- ✓ Benefit appeals are processed through the Division of Administrative Hearings. For more information about benefit appeals, see page 24.

Some determinations by the Division of Employer Services are appealable and instructions for filing the appeal are included on every applicable notification. Examples of appealable decisions are listed below:

- ✓ Employer disputes regarding workers' services as "covered employment" (refer to the employment standard referred to on pages 2-3).
- ✓ Benefit disputes by a claimant relating to monetary eligibility for unemployment.
- ✓ Successor employers who may or may not have "acquired" the business (tax status issues).
- ✓ Determinations of who is an employer or what is employment (tax liability issues).
- ✓ Disputes concerning collection activities with which an employer disagrees (tax delinquency issues).
- ✓ Tax appeals must be filed within 30 days of the mailing date on the "Notice of Determination" form. Hearings with the Division of Administrative Hearings can take place either by telephone or in person. Appeals to the Division of Administrative Hearings may be mailed to 30 State House Station, Augusta, ME 04333-0030. For more information about presenting your appeal, see page 26, Hearings: Presenting Your Best Case. This information also applies to tax appeals.

For more information about tax appeals, contact a representative by calling (207) 621-5120, or by email at [division.uctax@Maine.gov](mailto:division.uctax@Maine.gov) or the Division of Administrative Hearings at (207) 621-5001.

## Separation from Employment and Claims for Benefits



When an employer discharges, lays a worker off, or an employee quits their employment, there is separation from employment. Separation from employment is the primary reason former workers file claims for unemployment benefits. To initiate a claim for unemployment benefits, a separated worker can file a claim for unemployment benefits:

- ✓ Online at [www.maine.gov/reemploye](http://www.maine.gov/reemploye);
- ✓ Calling 1-800-593-7660; or

Forms can also be obtained at one of the Department of Labor CareerCenters, or downloaded from the Department's website. Any questions regarding benefit payments, benefit charges or Deputy's Decisions should be directed to the UC Claims Centers by calling 1-800-593-7660. Your call will be referred to the appropriate staff person for information. You may also direct your inquiries in writing to one of the UC Claims Centers (see addresses on Page i).

## **Maine Unemployment Work-sharing Program** 26 MRSA § 1198, effective March 1, 2012

Also known as Short-term Compensation (STC), a Work-sharing program is a voluntary program entered into by an employer to help support their workers during a down-turn in business.

Typically when business declines, employers are forced to lay off staff or reduce the hours for their employees. Both are difficult decisions – a layoff means the loss of valuable employees and recruiting and training once business picks up. A hours reduction means all employees have a harder time making ends meet and some may leave anyway.

Work-sharing attempts to provide an alternative for the employer so that they can keep their skilled workers and a partial wage replacement for the employee that has lost work hours and pay.

### Benefits for Employers:

- Retention of trained employees
- Quicker ramp-up when business improves
- Decreases recruitment and training costs

### Benefits for Workers:

- Avoids layoff
- Partial wage replacement
- Retention of employer benefits

### Employer Eligibility Requirements:

1. Reduction must impact all employees of the same "affected unit" equally during each eligible week.
2. Alternative layoff would have impacted at least 10% of the affected unit.
3. Hours reduction is between 10% and 50% of usual weekly hours, based on maximum 40 hours per week.
4. Cannot subsidize seasonal or intermittent employment.
5. Must disclose impact on fringe benefits.
6. Must obtain approval from collective bargaining agent, if applicable.
7. Must be current on wage reports and tax payments.

## Eligibility for Benefits

The unemployed worker must meet specific requirements established by the Employment Security Law to be eligible for unemployment compensation benefits.

The principle eligibility conditions provide that a claimant:

1. Must be totally or partially unemployed;
  2. Must file a claim, and thereafter file weekly claims for benefits;
  3. Must be able and available for work (this requirement may be waived in some circumstances);
  4. Must be actively seeking work (this requirement may be waived in some circumstances); and
  5. Must have been paid at least two times the Annual Average Weekly Wage in each of two different quarters and have total wages of at least six times the Annual Average Weekly Wage in insured work during the individual's 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.

"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.

If a claimant's eligibility for benefits is questioned, all facts regarding the issue are obtained in a scheduled fact-finding interview after which a written Deputy's Decision is issued to all interested parties. The claimant or the employer may appeal the decision (see Benefit Appeals of Deputy's Decision or Separation and Charge Notice on page 24).

Once an individual has filed a claim for unemployment compensation benefits, the most recent employer is mailed a form "Request for Separation/Wage Information," (Form Me. B-1DP). Once completed and returned to the Bureau, this form should provide the necessary information to proceed with the individual's claim for benefits. This form also provides the employer an opportunity to explain why the claimant is no longer working for the employer and advises the employer of any fact-finding interview scheduled to gather facts surrounding the separation. The claimant's immediate supervisor or someone having direct knowledge of the circumstances leading to the separation should be available to provide facts during the interview.

If the claimant's separation was due to a lack of work, the company will receive a "Separation Decision and Charge Notice," (Form Me. BD-1). This form will inform you whether or not your experience rating record will be charged for the claimant's unemployment compensation benefits. You should review this form carefully. If you feel the information is incorrect you should immediately call one of the UC Claims Centers and you should file an appeal with the Division of Administrative Hearings as outlined on the notice.

## **SIDES E-Response**

For employers with workers filing UI claims throughout the year, the SIDES E-Response website provides an easy and efficient method for electronically posting responses to the “Request for Separation/Wage Information.” By signing on at <https://reemploye.maine.gov/accessme/faces/sides/SEWEmployerWelcome.xhtml> employers will be issued a PIN and then use the PIN to set up their account to post responses when notified by email of the request for information. This is a two-step process.

## **Disqualification for Benefits**

Benefit disqualifications are imposed under the Law chiefly for:

1. Voluntary separations from regular employment without good cause attributable to the employment, except in specific circumstances;
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, 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 employer’s failure to observe health and safety standards.)

## **Lack of Work vs. Other Separations (i.e. Voluntarily Quitting or Discharge)**

In general, when you (the employer) initiates separation from covered employment (such as in a temporary layoff), the reason for unemployment is “lack of work,” in which case (if the individual meets all of the other requirements) the former worker may receive unemployment benefits. For information on qualification requirements, call a UC Claims Center Representative at 1-800-593-7660. However, if due to a lack of work, a worker who is normally employed full-time is employed less than full-time, the worker may qualify for partial benefits. If the claimant is only separated for no more than 1 week with no earnings, the employer should obtain an “Unemployment Benefits and Earnings Report” (Form

Me. B-9) and submit it to the nearest UC Claims Center (mailing addresses for the UC Claims Centers are included in the Helpful Contact Information section at the front of this Guide).

On the other hand, when the worker “voluntarily quits” covered employment, or when the employer separates a worker for misconduct (such as for willingly violating the rules of the company), the former worker may or may not be eligible for unemployment benefits. In both cases, the employer will receive a “Request for Separation/Wage Information” (Form Me. B-1DP), which needs to be returned to the UC Claims Center. Information from this form, in conjunction with a fact-finding interview, will be used to make a determination of eligibility.

## **Discharge – Burden of Proof and Evidence**

A discharge is a termination of the employer-employee relationship which is initiated by the employer. An employee would be entitled to receive unemployment benefits unless he or she is discharged for misconduct connected with the work. “Misconduct” means a culpable breach of the employee’s duties or obligations to the employer or a pattern of irresponsible behavior, which in either case manifests a disregard for a material interest of the employer.” The burden of proof is on the employer to prove that the employee’s conduct meets the statutory definition of misconduct. More detail regarding what constitutes misconduct can be found in section 1043 (23)(A) and (B) of the law book, or on the Department of Labor website at <https://www.maine.gov/unemployment/lawandrules/>

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

## **Claims and Benefits Affect an Employer’s Experience Rating**

When former workers become separated from covered employment and meet eligibility requirements, they can receive weekly unemployment benefits. The benefits paid to former workers are charged to their former employers’ unemployment insurance accounts. Having benefits charged to your account might increase your tax rate in the future.

## **Benefit Charges**

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

- Employees hired part-time and still employed in that capacity, will not be charged to the current employer’s account while filing for partial benefits as long as the employee has not had a week of no work.
- Benefits paid to claimants who are filing in another state under the Interstate Plan for Combining Wage Credits have had Maine wages transferred to the state where the claim has been filed. The paying state bills each participating state on a quarterly basis for a proportionate share of benefits paid to the claimant. Benefits charged to the State of Maine under the Interstate Plan for Combining Wage Credits are then charged to the

experience rating account of the most recent Maine employer for whom the claimant worked in excess of five consecutive weeks.

- 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. The federal government reimburses Maine for benefits paid to these claimants in the same proportion as the claimant's 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 for whom the claimant worked in excess of five consecutive weeks.

Employers are advised of all charges or adjustments to their account monthly on a "Record of Charges under Experience Rating," (Form Me. B-29). Since Maine is billed only quarterly for benefits paid by other states under the Interstate Plan, notices as a result of these charges represent benefits paid during all 13 weeks of the quarter combined, not individual weeks filed.

A written "Notice of Potential Benefit Assessment," (Form Me. BD-1 DR) notifies Direct Reimbursement employers that a claim has been filed and their records may be charged for benefit weeks paid. This provides employers an opportunity to notify a UC Claims Center if they disagree with the information contained in the notice. All charges made against that account are mailed monthly to the employer on a "Notice of Assessment," (Me. B-29 DR). This gives the employer the opportunity to review these charges and object if they believe that benefits have been improperly paid or improperly charged to their accounts. 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. Assessments are due regardless of the reasons for the employee's separation and are based on a prorated share of base period wages.

To mitigate the effects of benefits charges on your account, you may:

- ✓ Make voluntary contributions in addition to your contribution rate.
- ✓ Rehire former workers so that they are no longer unemployed and eligible to receive unemployment benefits.

Note: When a former worker refuses your offer of employment, 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 request a "Notice of Attempted Recall or Job Refusal" (Form Me. B-12) from a Department of Labor representative by calling any UC Claims Center at 1-800-593-7660. You may also download the form from our website at:

[www.maine.gov/labor/unemployment/tax.html](http://www.maine.gov/labor/unemployment/tax.html) - Click on Unemployment Tax Forms

If you believe that a former worker is not eligible to receive unemployment benefits, please contact the UC Claims Center at 1-800-593-7660. For example, the former worker might work for another employer "under the table" and still be receiving unemployment checks. You would know this based on charges to your account. The UC Claims Center will then reevaluate the claim. However, claimants' information is confidential. You will not be able to "check up" on the former worker's case after you place your request for a reevaluation.

Employers have the right to appeal notices they receive concerning benefits charged to their accounts. During the appeal process, employers are required to pay contributions. However, if the appeal body decides that the former worker is ineligible to receive benefits or has received benefits for which s/he did not qualify, employers may have a portion of the benefits charged to

their accounts reimbursed once the overpayment has been collected from the claimant. For more information about the employer appeals process, see pages 18, 24.

## **Partial Claims for Benefits**

A full-time employee whose hours are temporarily reduced due to lack of work may be eligible for partial benefits. A special form, “Claim for Unemployment Benefits and Earnings Report” (Form Me. B-9), often called a “Green Slip,” may be provided to all employers to assist the worker when claiming partial benefits. This Form Me. B-9 cannot be used if there is more than one week of no work and no earnings unless the Department authorizes use for more than one week. This form requires the employer’s endorsement of the employee’s unemployment status and the amount of the employee’s earnings or other remuneration during a particular week. An employer is required by law to provide an employee with a “B-9” or “Green Slip” when requested to do so by the employee. These forms may be obtained from the Bureau’s Division of Benefits Services by calling (207) 621-5100. Both the employer and the employee must complete the Form Me. B-9.

An employee who has worked during part of a week and is then laid off due to a lack of work may open a claim for benefits by calling the UC Claims Center or file a claim online through our self-service options at <https://reemploye.maine.gov/accessme/faces/login/login.xhtml>

Claimants may file for partial weekly unemployment benefits either online at <https://reemploye.maine.gov/accessme/faces/login/login.xhtml> or by telephone.

## **Employer Appeals of Benefit Determinations**

Benefit appeals must be processed first through the Division of Administrative Hearings (hereinafter “DAH”), and second, to the Maine Unemployment Insurance Commission, (hereinafter “MUIC”). The MUIC is the second level of administrative appeal and its decisions constitute final agency action. If you are dissatisfied with the MUIC decision you may appeal through the Maine court system, through the Superior Court and then the Supreme Judicial Court, also known as the “Law Court.” Below is additional information about the appeal process.

If you have any questions regarding the appeal process, you may contact the Division of Administrative Hearings at (207) 621-5001 or the Unemployment Insurance Commission (“UIC”) at (207) 623-6786.

## **Benefit Appeals of Deputy’s Decision or Separation and Charge Notice**

- ***Filing An Appeal With The Division of Administrative Hearings***

If the employer or the claimant disagrees with a Deputy’s Decision or a Separation and Charge Notice, an appeal may be filed with the Division of Administrative Hearings within **15** calendar days of the **mailing** date of the Deputy’s Decision or the Separation Decision and Charge Notice. An additional 15 days for filing an appeal **may** be granted if there is “good cause” for the late filing. There are several ways to file appeals:

- By Internet at: [www.Maine.gov/labor/unemployment/appeals.shtml](http://www.Maine.gov/labor/unemployment/appeals.shtml) This is the fastest way to file and it immediately locks in the date of your appeal
- By telephone: (207) 621-5001 or TTY Users Call Maine Relay 711
- By fax: (207) 287-5949
- By mail addressed to: Division of Administrative Hearings  
30 State House Station  
Augusta, ME 04333-0030

#### **A. Notification of the Hearing Date and Time.**

Once an appeal is filed with the Division of Administrative Hearings, all matters related to the appeal should be directed to DAH. After receiving notice that you intend to appeal an agency decision, DAH will mail you a Notice of Hearing, indicating the date and time of the appeal hearing. Along with the Notice of Hearing, you will receive copies of any documents the agency has related to the file as well as a pamphlet titled, "How to Prepare for an Appeal Hearing. Additional information about the appeal process can also be accessed through the DAH website at [www.Maine.gov/labor/appeals](http://www.Maine.gov/labor/appeals).

#### **B. Types of Hearings.**

- *Most hearings are held via telephone. Please note that while you may use a cell phone, if the cellular connection is distorted, dropped or lost after the hearing has begun, the Administrative Hearing Officer will attempt one time to call you back. If the Administrative Hearing Officer is unable to reach you on the call back or the reception is distorted or dropped a second time, the Administrative Hearing Officer will complete the hearing without your participation or, if the appeal is your own and your call is dropped, your appeal may be dismissed.*
- If the hearing is scheduled to be held in-person, the Notice of Hearing will include the hearing date, time and location of hearing. Please plan to arrive at the hearing site at least 15 minutes prior to the time of the in-person hearing.

#### **C. What to Expect at the Hearing.**

At the hearing, your entity must respond to the issues listed on the Notice of Hearing by presenting the Hearing Officer with all the information necessary for the Hearing officer to resolve the issue identified on the Notice of Hearing. You may present documents and witnesses, but witnesses should have direct personal knowledge of the events and facts at issue in the case. It is better to bring a direct supervisor or co-worker, for instance, than human resources personnel who have little knowledge of the worker beyond paperwork submitted by others. Finally, all witness testimony is taken under oath or affirmation and witnesses will be sequestered while other witnesses are testifying.

#### **D. What to Expect Following the Hearing.**

The Hearings Officer will render a written decision regarding the claimant's eligibility for benefits and/or the charging of your experience rating record. If you have not received the decision after 10 business days following the hearing, you may call the Division of Administrative Hearings at the telephone number listed above.



- ***Filing an Appeal with the Maine Unemployment Insurance Commission***

If either party disagrees with the Hearing Officer's decision, an appeal may be filed with the Maine Unemployment Insurance Commission ("Commission") within 15 days of the date the Hearing Officer's decision was mailed. If you fail to file an appeal within 15 days of the date of the decision, the decision will become final and no longer subject to appeal.

Mail or fax your appeal to:                      Unemployment Insurance Commission  
57 State House Station  
Augusta, ME 04333-0057  
  
Fax: (207) 287-4554

Be sure to include with your appeal, any new information that you want to present to the Commission and any specific objections you have with the Hearing Officer's decision. A brochure "Presenting your Best Case at Your Commission Hearing" (Form UIC H-1) is available by calling (207) 623-6786.

If you do not agree with the decision of the Commission, you may request a reconsideration of that decision within 10 days of the mailing date of the Commission's decision. Your request must specify your reason(s) for reconsideration. If you do not agree with the decision or reconsidered decision of the Commission, you may file an appeal with the State Superior Court within 30 days of receipt of the Commission's decision.

## **Hearings: Presenting Your Best Case**

You should carefully read all notices and documents sent to you by either the Division of Administrative Hearings or the Unemployment Insurance Commission. If the telephone number or address printed on the Notice of Hearing is incorrect, immediately notify either the Division of Administrative Hearings or the Unemployment Insurance Commission at the address or telephone number listed below. ***Failing to participate at the hearing may result in a default decision.***

Division of Administrative Hearings  
30 State House Station  
Augusta, ME 04333-0030

Telephone: (207) 621-5001

Unemployment Insurance Commission  
57 State House Station  
Augusta, ME 04333-0057

Telephone: (207) 623-6786

Understand your responsibilities. Be sure to check the Notice of Hearing Notice to be certain you have the correct time and place for your hearing. If the hearing is an in-person hearing be sure to arrive early at the hearing site. If your hearing is being conducted over the telephone, you must be available at the telephone number listed on the notice by the time the hearing is scheduled to start. If you do not receive a call within 15 minutes after the time the hearing was scheduled to start, you should call either the Division of Administrative Hearings or the Unemployment Insurance Commission immediately to see if there is a problem.

- ***How To Prepare for an Appeal Hearing***

Whether you are appealing a tax decision or a benefits decision, be prepared! Prepare for the hearing by being ready to explain completely your reasons for appealing, such as facts you believe were not adequately considered in the prior decision, new facts, additional documents, and witnesses.

**Division of Administrative Hearings:**

Hearings before the Division of Administrative Hearings are “*de novo*” hearings. This means you should be prepared to present all of your evidence, including testimony and documents, anew. The Hearing Officer may not consider evidence considered by the Deputy unless you present it at the appeal hearings. This is an opportunity for you to gather your evidence and present all the facts necessary for the Hearings Officer to issue a decision. Please review the pamphlet “How to Prepare for an Appeal Hearing” for detailed guidance.

**Unemployment Insurance Commission:**

The Unemployment Insurance Commission is comprised of three members representing the public, employers, and labor. The Commission is appointed by the Governor and confirmed by the Maine State Senate. Appeal hearings before the Unemployment Insurance Commission may, in the discretion of the Commission, provide you the opportunity to introduce new and additional evidence that was not presented to the Division of Administrative Hearings.

You must respond to the issues listed in the Notice of Hearing by presenting the Commission with all necessary information. You may present documents and witnesses. Witnesses should have direct personal knowledge of events and facts. It is more helpful for your appeal to bring a direct supervisor or co-worker than to bring human resources personnel who may have little knowledge of the worker beyond paperwork. You may contact the Commission at (207) 623-6786 to issue a subpoena to any witness you feel might fail to appear or produce documents. Witnesses must appear in person or via telephone; they may not appear only by written statement. Any other documents should be sent to the Unemployment Insurance Commission, 57 State House Station, Augusta, ME 04333-0057 at least five days prior to the scheduled hearing if the hearing will be conducted by telephone. Helpful documents may include tax forms, purchase and sale agreements, asset value statements, letterheads or bill stubs, receipts and/or contracts.

If you are appealing a determination by the Employer Services Division, a representative of the department will meet with you prior to the hearing to review what the Bureau plans to present and to ascertain if there is any new information available that might not have been considered or which would have changed the Bureau’s decision and to answer any questions you have about the process. Often these pre-hearing meetings can result in new information which can make the employer’s appeal unnecessary, however, they are in no way meant to discourage the employer from exercising their right of appeal at hearing.

A lawyer or authorized agent may also help you prepare for the hearing and appear with you during your hearing. You and your lawyer or authorized agent are welcome to review your case file at the Unemployment Insurance Commission at 57 State House Station, Augusta, ME 04333-0057 and receive a copy of any previous hearings. You must make an appointment

with the Unemployment Insurance Commission to view your file or receive a copy of the previous hearings. (There is a nominal fee for audio copies.)

Once the Commission has considered the evidence presented at the hearing, it will issue a written decision that will be sent to the parties by regular mail. You may ask the Unemployment Insurance Commission to reconsider its decision. This request must be filed with the Unemployment Insurance Commission at 57 State House Station, Augusta, ME 04333-0057 within 10 days of receipt of the original decision, or it may be dismissed.

For due process issues after the Unemployment Commission reconsiders, you may appeal to the Maine Superior Court within 30 days of the receipt of the decision.

## Glossary

**501(C)(3):** This is a status as a nonprofit organization granted by the IRS. To qualify, an employer must meet these five requirements:

1. Be a corporation, a trust, or a similar entity.
2. Operate exclusively for charitable purposes.
3. Not give benefits to shareholders or any individual.
4. Not substantially attempt to influence legislation.
5. Not participate in (at all) a political campaign for public office.

**Acquisition:** Something, usually a business, which has been bought or obtained recently.

**Agricultural Labor:** Agricultural labor generally refers to services performed on a farm for an employing unit that is connected to cultivating soil or raising or harvesting any agricultural, aquacultural or horticultural commodity. This includes tending to livestock, bees, poultry, and other animals. Types of farms acceptable in this definition are stock, dairy, poultry, fruit, fur bearing animals and truck farms, plantations, ranches, nurseries, ranges, greenhouses, orchards and similar structures.

**Alternate Base Period:** This refers to the four most recent completed calendar quarters prior to the first day of an individual's benefit year. These quarters are used to determine a claimant's monetary eligibility when the claimant has not earned enough wages during the regular base period.

**Annual taxable wages:** Annual taxable wages are the amounts of wages on which an employer pays unemployment contributions in a calendar year.

**Audit Program:** As part of the Maine Department of Labor's Quality Control program, a minimum of two percent of Maine's employers are selected for audit each year. The audit is performed to ensure proper reporting of wages over a single calendar year. Other reasons for audits include new employer status, large increases/decreases in employment, or industry examinations.

**Average Employer Rate:** This is the rate assigned to new employers upon receiving an employer account number. After two full rating periods (a minimum of 30 months), the employer will be eligible for the experience rate.

**Base Period:** A base period is the first four of the last five completed calendar quarters immediately prior to the first day of an individual's benefit year. These quarters are used to determine a claimant's monetary eligibility to unemployment compensation benefits.

**Benefit Year:** The one year period beginning with the effective date an individual is determined monetarily eligible to receive benefits.

**Calendar Quarter:** The calendar quarter is the time period wherein an employer may become liable if wages are paid to any worker totaling more than \$1,500 or for 20 weeks of employment. Calendar Quarters are also important for wage reporting, such as the Wage Report (Form ME C-1). The four calendar quarters are noted as January 1 through March 31, April 1 through June 30, July 1 through September 30, and October 1 through December 31.

**Combined Quarterly Reports (CQR):** The combined form is used for the quarterly filing of State Income Tax Withholding, State Unemployment Contributions, and the Competitive Skills Scholarship Fund assessment. These reports are due on or before the last day of the month following the quarter close date.

Note: In January, 2015, the combined quarterly reports will be separated into two separate quarterly reports.

**Contribution:** A term used interchangeably with "tax."

**Competitive Skills Scholarship Fund (CSSF):** CSSF is an assessment collected along with unemployment insurance contributions and state withholding taxes. This assessment is used to fund training and decrease the growing skills gap facing Maine's workforce.

**Direct Reimbursement Employer:** Governmental entities and nonprofit 501 (c)(3) nonprofit organizations may choose to make reimbursement payments to the Bureau of Unemployment Compensation instead of making regular contributions paid by taxes. To sign up for direct reimbursement status, the employer must file a written request within 30 days of its subject status determination. Changing the payment method should occur within 60 days prior to the beginning of the year of the change.

**Employer/Employing Unit:** Under the law "employer" and "employing unit" are considered the same. An employer is any business or individual that pays an individual for services. Employers can take many of the forms listed below:

- ✓ Sole Proprietor
- ✓ Governmental – federal, state, county and municipal;
- ✓ Limited Liability – individuals, partnerships, corporations; Individuals (estates and trusts),
- ✓ Partnerships – firms, associations, trusts, joint ventures;
- ✓ Corporations – public, private, nonprofit, foreign, domestic, c-corp, and s-corp.

**Employment:** Employment is the entire service of an individual performed for some kind of wage, under any type of contract. The law presumes that a worker's services are employment unless

the employer can prove that the worker's services are exempt. An employment standard determines whether a worker's service should be considered covered employment (See pages 2-6).

**Excess Contributions:** A relevant factor of how an employer's experience rate is determined, "excess" is defined as the difference when the amount charged to the employer's account is subtracted from the amount of contributions the employer has made to the account.

**Excess Wages:** As of January 1, 2000, the taxable wage base is the first \$12,000 of gross wages paid to a worker in a calendar year. Any wages paid in excess of this taxable wage base are "excess wages" and are not subject to unemployment insurance contributions (tax).

**Experience Rating:** Employers are eligible for the experience rate after the new account has been set up and the employer has been assigned the average employer rate. The employer's experience rate is determined through multiple factors over time. The rate may be higher or lower than the average employer rate. A rate reflects an employer's history of average taxable wages, contributions paid, and benefits charged. New business will qualify for an experience rating computation after they have been liable to pay contributions for a period of two calendar years.

**FUTA:** The Federal Unemployment Tax (FUTA) is one of two taxes generally paid by employers. FUTA is paid to the IRS and finances the administrative costs of unemployment insurance.

**Good Cause:** For the purposes of Employment Law and regulations, the Commission determines that "good cause" shall be when the unemployed individual is ill or when illness of the unemployed individual's spouse or children, or parent or stepparents, brothers or sisters, or relatives who have been acting in the capacity of a parent of either the claimant or spouse, require his or her presence; or he or she is in attendance at a funeral of such a relative; or required by religious conviction to observe a religious holiday; or required by law to perform either a military or civil duty; or other cause of necessitous and compelling nature. Incarceration as the result of a conviction for a felony or misdemeanor is excluded from the definition of "good cause."

**Insured Work:** Services performed in employment for an employer who is subject to taxing provisions of the Employment Security law.

**Interested Party:** An interested party means the claimant, the claimant's most recent employer, the most recent chargeable employer prior to the claimant's filing a claim for benefits or the deputy.

**Liability:** An employer is determined to meet liability for unemployment purposes under [Title 26, §1043: Definitions](#) (9).

**Misconduct:** "Misconduct" means a culpable breach of the employee's duties or obligations to the employer or a pattern of irresponsible behavior, which in either case manifests a disregard for a material interest of the employer." This definition relates only to an employee's entitlement to benefits and does not preclude an employer from discharging an employee. A detailed explanation of misconduct can be found in [Title 26, §1043: Definitions](#) (23) of the Employment Security Law.

**Remuneration:** Payment for services.

**Reserve Ratio:** The total excess wages on a date divided by the average taxable wages, and shown as a percentage.

**Seasonal Employment:** Work performed in an industry designated as seasonal during the seasonal time period determined by the Unemployment Insurance Commission or determined by statute.

**SEIN:** State Employer Identification Number – New employers are issued account numbers when they have met liability by filing an application or submitting a quarterly report. The account number is used to process all of the employer's reports and payments. The employer account number should also be used on all correspondence with this Department.

**Successor Employer:** Successor employers are those that have acquired in whole or in part a previously liable employer's business, including certain uncollected obligations. A **successor employer from an acquisition in toto** acquires substantially all of the assets from another organization, trade or business.

**SUTA:** State Unemployment Tax (SUTA) is a required tax paid by employers regardless of federal liability, which finances benefits disbursed from the Unemployment Insurance Fund.

**Unemployment Insurance Commission:** This body, comprised of three members representing employers, labor, and the general public hears employer, claimant, and deputy appeals. A decision is rendered, and any of the parties previously mentioned may appeal within 10 days. The Commission members are appointed by the Governor and approved by the State Senate for a term of six years.

**Unemployment Program Administrative Fund:** The purpose of the fund is to address a funding shortfall in the administration of the Unemployment Insurance program.

**Voluntary Contribution:** Voluntary contributions may be made in addition to regular contributions within 30 days of a rate notice. After voluntary contributions are made, the employer's tax rate is recalculated to show the additional payment. Voluntary contributions can help an employer improve their contribution rate. A new employer receives the average employer rate and cannot elect to make voluntary contributions.

**Voluntary Election:** With permission from the Commissioner of Labor, an exempt employing unit may choose voluntarily to be covered by unemployment insurance. If an otherwise exempt employer is allowed to be covered voluntarily, it must make contributions for a minimum of two years.

**Wages:** Wages refers to all remuneration for personal services. Wages includes commissions, bonuses, severance or terminal pay, gratuities, and the cash value of other forms of payment, such as room and board. Holiday pay, as well as compensation to corporate officers (for services outside of stock ownership) are also wages.

# Appendix A:

## Table of Forms

Form No.	Title	This Form is Referenced on Page(s)
Me UC-1	<p>Unemployment Contributions Report</p> <p>All employers who are liable for unemployment insurance (UI) must file a Me UC-1, Unemployment Contributions Report for each quarter they are in business.</p>	17
Me. FX-1.1	<p>Notice of Unemployment Insurance Liability (1 page)</p> <p>An employer is informed of their liability status with this form. Employers may appeal their liability status within 30 days of the receipt of this form.</p>	10
Me. FX-3	<p>Application for Termination of Coverage (1 page)</p> <p>An employer initiates a termination process for their account with this form.</p>	15
Me. TAX-13	<p>Notice of Contribution Rate – (year specific) (2 pages – Front and Back)</p> <p>An employer is informed of their unemployment tax rate based on their individual experience with this form.</p>	14
Me. TAX-15	<p>Notification of Assessment and/or Statement of Account (1 page)</p> <p>An employer is made aware of the status of their account and what amount is due to their account with this form.</p>	17
Me. B-1DP	<p>Request for Separation / Wage Information (1 page)</p> <p>The employer provides additional information surrounding a former worker's separation when the former worker voluntarily quit or was discharged.</p> <p><b><i>NOTE:</i></b> See page 22 for information on electronic responses for Requests for Separation / Wage Information using the <b>S</b>tate <b>I</b>nformation <b>D</b>ata <b>E</b>xchange <b>S</b>ystem (SIDES) E-Response.</p>	20
Me. B-9	<p>Claim for Unemployment Benefits and Earnings Report (2 pages – Front and Back)</p> <p>An employer submits additional information about the wages of a separated worker who has filed a claim for benefits with this form.</p>	22, 24
Me. B-12	<p>Notice of Attempted Recall or Job Refusal (1 page)</p> <p>An employer notifies the Bureau of Unemployment Compensation when a former worker refuses employment or is unavailable for recall, and protects themselves from fraudulent benefits charges, with this form.</p>	23

Form No.	Title	This Form is Referenced on Page(s)
Me. B-29	<p>Record of Unemployment Charges (1 page)</p> <p>An employer is notified of any benefit charges made to the employer's experience rating for the previous month. The employer has the opportunity to protect the account by verifying whether the claimant was employed, report any information on the claimant's eligibility and any offers of reemployment.</p>	23
Me. B-29 DR	<p>Assessment for Benefit Payments (1 page)</p> <p>A direct reimbursement employer is notified of benefits paid to present or former employees during the month and charged to the account and to assess for the direct reimbursement due.</p> <p>Payment is due no later than 30 days after the date the assessment is mailed.</p>	23
Me. BD-1	<p>Separation Decision and Charge Notice (1 page)</p> <p>A decision that notifies both the claimant and the employer that the reason for separation was due to lack of work and informs the employer whether the employer's experience rating is charged for benefits.</p>	20, 23
Me. BD-1 DR	<p>Notice of Potential Benefit Assessment</p> <p>A direct reimbursement employer is notified of the total dollar amount of benefits the employer may be assessed during the individual claimant's benefit year. The form is issued when the claimant files an initial claim for unemployment benefits.</p>	23