



Unemployment Contributions Quarterly Report (Form ME UC-1)

Electronic Filing Recommended

We strongly recommend that employers file their quarterly reports online using Maine's online system, ReEmployME. Filing electronically is faster, easier, and more secure, and it provides immediate confirmation that your report has been successfully received. Online filing also helps reduce errors, ensures timely processing, and allows employers to access their filing history and account information at any time.

Instructions are listed on the next page.

Employers who do not file electronically are required to submit a paper Form ME UC-1.

WHAT IS IN THIS BOOKLET?

- An overview of general reporting requirements for employers
- Instructions on how to complete a paper form ME UC-1
- Instructions on correcting reports and
- Payment methods

WHAT IS FORM ME UC-1?

The form is used to:

- Calculate unemployment contributions for the quarter; and
- To report employee wage information for the quarter

The quarterly report is due by or on the last day of the month after the end of each calendar quarter.

For questions on filing unemployment contributions reports electronically, call 207-621-5120 or 844-754-3508 or email division.uctax@maine.gov.



OVERVIEW

ELECTRONIC FILING OPTIONS

Quarterly Reports may be filed through Maine’s online system, ReEmployME. ReEmployME is designed for employers file unemployment insurance tax and wage reports and pay unemployment insurance taxes electronically. Filing electronically is safer and faster than sending papers through the mail. The system offers immediate account accessibility and streamlines business processing with the capability to:

- Register for an Unemployment Contribution Account
- File Unemployment Contribution Quarterly Reports
- Pay Contributions electronically
- Access account and rate history
- File amended reports as needed
- Perform a variety of account maintenance activities in real time
- File a Benefits decision appeal

To register for an Unemployment Contribution Account or to register for a portal account, go to www.maine.gov/reemploye.

Once you are registered, log into your ReEmployME account, Select Tax Wage Report > File Tax & Wage Report.

You can upload employee wage data from a spreadsheet. Click Method B and Select “Excel” from the File Format dropdown, Click Upload, then Browse to select the file from your computer. Once the file is uploaded successfully, click Submit. Once you’ve entered employee data, the system will store this data for the next quarter.

ReEmployME also allows employers to file multiple quarterly reports with a single login. Employers using software capable of producing a file that conforms to MDOL specifications may upload that file directly into ReEmployME. File specifications and instructions are available to view or download from the website at www.maine.gov/unemployment/taxpublications.

If you require assistance, please contact a representative at (207) 621-5120. For more information, go to www.maine.gov/labor.

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GENERAL REPORTING REQUIREMENTS

Reports must be completed and filed each quarter according to the following schedule:

Quarter	Period Covered	Due Date
Quarter 1.....	01-01 to 03-31.....	04-30
Quarter 2.....	04-01 to 06-30.....	07-31
Quarter 3.....	07-01 to 09-30.....	10-31
Quarter 4.....	10-01 to 12-31.....	01-31

Note: A report must be filed each quarter.

- If you had no employees or paid no wages for that period, you must file “a no-employment return’.
- If you are submitting reports by mail, each page submitted must have your UC Employer Account Number clearly printed at or near the top of the page.
- Do not write notes on wage listing pages.
- If you are a paid preparer or payroll processor, enter their FEIN and Maine payroll processor license number in the designated fields.

If you have questions regarding unemployment insurance status, determination of contribution rates or general unemployment insurance information, call the Maine Department of Labor at (207) 621-5120, or (844) 754-3508.

Interest and Penalties — Beginning January 1, 2026, the interest rate is 10% per annum, compounded monthly. The penalty for failure to pay unemployment contributions on time is 1% per month up to a maximum of 25% of contributions due. The penalty for failure to file a report on time is 10% of the tax liability or \$25, whichever is greater. If the report is filed more than 60 days after demand, the penalty is the greater of \$25 or 25% of the amount due.

REPORTING REQUIREMENTS FOR SEASONAL EMPLOYERS

If you have received a notice from the Bureau of Unemployment Compensation, Tax Division indicating that you have been determined as a seasonal employer, you will have been assigned two Employer Account Numbers (EANs): one Seasonal EAN and one Non-Seasonal EAN.

Using the EANs mentioned above, businesses are required to file separate seasonal and non-seasonal Quarterly Tax and Wage Reports every quarter. Tax rate for both accounts will be the same. Seasonal businesses must file reports indicating zero wages for quarters in which they have no activity under both the Seasonal and Non-Seasonal EAN.

BUSINESS CHANGE NOTIFICATION

If there has been a change to the business name, address or telephone number or if the business has terminated, complete the Business Change Notification

Do not make changes on Form ME UC-1.

NEW HIRE REPORTING REQUIREMENTS

Maine employers are required by law to report certain information to the Department of Health and Human Services (“DHHS”) within seven days of the date an employee is newly hired, rehired or terminated. Employers are also required to report the hiring of an independent contractor when reimbursement is anticipated to equal or exceed \$2,500.

Employers must report the employee’s full name, address, Social Security Number (SSN), date of birth and date of hire, rehire or termination, the most recent date that services for remuneration were first performed. The employer’s name, address, telephone number, UC Employer Account Number and Federal Employers Identification Number (FEIN) are also required.

If reporting the hiring of an independent contractor, the report must also include the date a contract is executed (or, if no contract, the date payments equal or exceed \$2,500), the total dollar amount of the contract (if any), and the expiration date of the contract (if any).

The required New Hire information may be reported in the following ways, but note that submission via the internet web portal is preferred:

- **Internet:** New Hire Portal <https://me-newhire.com/>
- **Contact Information:**
 - The Maine New Hire Reporting Center
 - PO BOX 463
 - Norwell, MA 02061
 - Phone 888-641-0037
 - Fax 888-334-3760

NOTIFICATIONS TO EMPLOYEES AT LAYOFF

Maine employers are required by law to provide information about unemployment benefits to their employees when the employee is laid off or otherwise becomes unemployed. The simplest way to meet this requirement is to post the Maine Employment Security Law poster in your workplace, and to provide a copy of it to your employees when they become unemployed. The Employment Security Law poster can be found online at www.maine.gov/labor/posters.

ADDITIONAL INFORMATION

Wage Base — Employers pay unemployment contributions on the first **\$12,000** of each employee’s gross earnings.

Experience rating system and tax rates — Each employer’s contribution rate is determined using the Maine Department of Labor’s (“MDOL”) “experience rating” system. The employer’s experience rate is determined through multiple factors over time and may be higher or lower than the average employer rate. The rate reflects an employer’s history of average taxable wages, contributions paid, and benefits charged.

For more information, visit the Maine Department of Labor website at www.maine.gov/unemployment/taxpublications/

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Do not staple or tape forms together. Do not submit photocopied forms. Photocopies cannot be processed by the scanning system. If you need additional wage listing pages, visit <https://www.maine.gov/unemployment/taxpublications/> or call the Tax Division of the Bureau of Unemployment Compensation at 207-621-5120 or toll free 844-754-3508.

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SPECIFIC INSTRUCTIONS FOR FORM UC-1

Line 1 – For each month, enter the total of all full-time and part-time workers who worked during, or received pay reportable for unemployment insurance purposes, for the payroll period which includes the 12th of each month. If you had no employment in the payroll period, enter zero (0)

Line 2 – No Longer used

Line 3 – Enter the total Unemployment Contributions Gross Wages Paid this quarter. This amount should equal line 15 on Schedule 2 (see instructions on completing Schedule 2 below). If there are no wages, enter zero (\$0.00). An amount for wages or zero (\$0.00) must be entered on this line.

Line 4 – The yearly taxable wage base per employee is \$12,000. Enter the amount of each individual’s wages paid in this quarter which exceeded the taxable wage base. For example, the wages of an employee paid \$5,000 in each quarter would be reported as follows (this is an example):

	Total	Excess	Taxable
Quarter 1.....	\$5000.00.....	\$.00.....	\$5000.00
Quarter 2.....	\$5000.00.....	\$.00.....	\$5000.00
Quarter 3.....	\$5000.00.....	\$3000.00.....	\$2000.00
Quarter 4.....	\$5000.00.....	\$5000.00.....	\$00

Line 5 – Subtract the excess wages on line 4 from the total gross reportable wages on line 3 to determine taxable wages. **Note:** Excess wages cannot be greater than total reportable wages.

Line 6 – Enter your UC rate on this line. To offset the cost of the CSSF assessment (see Line 7a below), the UC rate for each employer is reduced by an amount equal to the CSSF rate.

Line 7a – Competitive Skills Scholarship Fund Assessment. The Competitive Skills Scholarship Fund (CSSF) program is coordinated by the Department of Labor’s CareerCenters to provide training to unemployed and underemployed low-income Maine workers. The program is intended to reduce the skill gap in the workforce and to help businesses get the trained workers they need. The program is funded by an assessment of .14% of taxable wages reported on line 5. *Direct Reimbursable employers are not subject to this assessment. If you are a Direct Reimbursable employer, enter “0” on this line.*

Line 7c – Unemployment Program Administrative Fund Assessment. The Unemployment Program Administrative Fund (UPAF) was created to ensure adequate funding for the operations of the Unemployment Insurance program. Maine, like many other states, has established supplemental state funding to ensure continued service to workers and employers and preserve program integrity. The assessment for UPAF is 0.16% of taxable wages reported on line 5. *Direct Reimbursable employers are not subject to this assessment. If you are a Direct Reimbursable employer, enter “0” on this line.*

Line 8 – Add lines 6b and 7b and 7d for total contributions due.

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SCHEDULE 2 INSTRUCTIONS

Quarterly Unemployment Contributions Wages Listing

All filers who paid reportable wages during the quarter must complete Schedule 2 – Quarterly Unemployment Contributions Wages Listing.

Use as many pages as necessary to report all wages during the quarter. Complete all information for each Schedule 2 page submitted. If you need additional forms call (207) 624-7894.

Column 11 – Enter each employee’s last name, first name, and middle initial.

Column 12 – Type or print each employee’s full SSN. All nine digits must be entered. **Do not leave the SSN line blank; a SSN must be entered for each employee.**

Column 13 – Enter the amount of UC Gross Wages Paid during the quarter covered by this report. Seasonal wages must be reported on a separate UC-1, refer to previous section “Quarterly Reporting Requirements” for more details. **Do not report partners’ or sole proprietor’s wages or wages paid by a sole proprietor to a spouse, parent, or child under age 18.**

Line 14 – Enter the total amount of column 13 (UC Gross Wages Paid) for this page.

Line 15 – **On the last Schedule 2 page only**, enter the total UC Gross Wages Paid for line 14 of all pages. Enter this amount on Form ME UC-1, line 3.

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FILING FORM ME UC-1 & PAYMENT

AMENDED REPORTS

If you made an error on a previously filed report, you must file an amended report with the Maine Department of Labor.

To file an amended report online, go to www.maine.gov/reemploye, login or create a user ID (You must be registered to use ReEmployME), Select Tax & Wage Report, and Adjust Tax & Wage Report.

PAYMENT OPTIONS

Online Payment – You can make an online payment in the ReEmployME application by logging in, selecting Online Payment and entering checking or savings account information.

ACH Credit – An employer may make payments using this method by authorizing their bank to withdraw the payment from the employer’s deposit account and transfer it to the State’s account. You must have previously established a relationship with a bank that provides this service (generally larger commercial banks) and you must have previously registered with MDOL as a credit method payer. For an application to make ACH Credit payments go to www.maine.gov/unemployment/taxpublications.

For more information visit www.maine.gov/labor; send an email to division.uctax@maine.gov; send a fax to (207) 287-3733; call (207) 621-5120; or write to: Maine Department of Labor, Bureau of Unemployment Compensation, Division of Employer Services, 47 State House Station, Augusta, ME 04330-0047.