

☉ UNEMPLOYMENT COMPENSATION LAW

STATUTORY CITATION: Conn. Gen. Stat. §§ 31-222 – 31-274j

GENERAL SUMMARY: Chapter 567 of the state statutes establishes an unemployment compensation fund, financed through a tax imposed on employers, out of which weekly cash benefits are paid to covered workers who are involuntarily unemployed. Most Connecticut employers are subject to UI tax if they (1) paid at least \$1,500 in wages in any calendar quarter of the current or preceding year, or (2) employed at least one person for some portion of a day in each of 20 different weeks this year or last.

PROVISIONS APPLICABLE TO AGRICULTURE

EMPLOYER CONTRIBUTIONS — Agricultural employers must pay contributions into the state unemployment compensation fund on behalf of their covered employees if (1) during any calendar quarter in the current or preceding calendar year they paid cash remuneration of \$20,000 or more for agricultural labor, or (2) for some portion of a day in each of 20 different calendar weeks in the current or preceding year they employed 10 or more workers in agricultural labor. Subject employers are liable for unemployment insurance taxes on the first \$7,100 in cash wages paid to each individual worker. Non-cash compensation such as housing, food or transportation is not considered remuneration for UI tax purposes.

ELIGIBILITY FOR BENEFITS — In general, an unemployed worker who applies for benefits and who remains able to work, available for work and actively seeking work is eligible for regular UI benefits if, over the first four of the last five completed calendar quarters prior to the claim, the worker has been paid wages by employers subject to the Act amounting to at least 40 times the total unemployment benefit rate, defined below.

AMOUNT OF BENEFITS — An individual's benefit rate for total unemployment in any week is equal to 1/26 of the average of his or her total earnings during the two quarters of the four-quarter base period in which such wages were highest. The benefit rate generally may range from \$15 up to 60 percent of the average weekly wage for production workers in the state the previous year. A person who is only partially unemployed in any week is generally entitled to receive an amount equal to the total unemployment benefit rate, minus 2/3 the amount of wages earned in that week.

SPECIAL NOTES OR ADVISORIES

LIABILITY OF CREW LEADERS AND LABOR CONTRACTORS — For purposes of determining liability for payment of unemployment contributions, in cases where farmworkers performing agricultural labor are furnished to a farm operator by a crew leader who (1) is registered under the Migrant and Seasonal Agricultural Worker Protection Act, (2) pays members of the crew their earnings, and (3) has not entered into a written agreement with the farm operator under which the crew leader is designated as an employee of the farm operator, the crew leader is treated as the workers' employer. Under any other circumstances, crew members are considered employees of the farm operator, and wages paid to the workers by the crew leader are deemed to be wages paid by the farm operator.

ADMINISTRATION AND ENFORCEMENT

PRIMARY ENFORCEMENT AGENCY — *Unemployment Insurance Division, Connecticut Department of Labor, Wethersfield, Connecticut 06109 (860-263-6000)*. This agency is responsible for determining employers' UI tax liability and for collecting UI contributions from employers subject to taxation. Likewise, this agency processes UI claims filed by unemployed workers and supervises the payment of benefits to eligible claimants. Claims for unemployment benefits can be filed online, at uiclaimsct.force.com/Customers.

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY — *None*.