

## U.S.

### ● FEDERAL UNEMPLOYMENT TAX ACT

*STATUTORY CITATION:* 26 USC §§ 3301 – 3311

*GENERAL SUMMARY:* The Federal Unemployment Tax Act imposes a tax on most employers across the country, which helps finance operation of the nation's unemployment insurance program. Federal UI taxes collected from employers are, in large part, distributed by formula to the states to offset the cost of administering the UI program, while taxes collected from employers by the state are used to pay unemployment benefits to individual claimants. Under the federal-state system, employers who are subject to federal UI taxes, and who pay state UI contributions under a state law that conforms to federal standards, receive credit for such payments against their federal tax liability.

With certain exceptions, employers are required to pay federal UI taxes if they (1) paid wages of \$1,500 or more during any calendar quarter in the current or preceding calendar year, or (2) employed at least one worker for some part of a day in each of 20 or more different calendar weeks this year or last.

*PROVISIONS APPLICABLE TO AGRICULTURE:* In contrast with the more stringent coverage criteria applicable to employers in other sectors, a farm operator or other agricultural employer is subject to federal unemployment insurance taxes only if the employer pays cash agricultural wages of \$20,000 or more in any calendar quarter of the current or preceding calendar year, or employs at least 10 agricultural workers in 20 different weeks in the current or preceding calendar year. Subject farm employers must pay federal UI taxes on behalf of covered employees with respect to the first \$7,000 in wages paid to each such worker during the year.

In turn, agricultural workers who are unemployed but who are available for work may qualify for UI benefits if they have been employed by one or more subject employers and meet the eligibility requirements for benefits under a state UI statute approved by the Secretary of Labor.

#### *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** – *Office of Unemployment Insurance, Employment and Training Administration, U.S. Department of Labor, Washington, D.C. 20210 (202-693-3032).* ETA is responsible for reviewing state unemployment compensation laws to determine compliance with federal requirements and for overseeing state administration of UI claims, appeals and benefits. Immediate problems involving tax liability and compensation payments, however, must generally be addressed by the designated state agency.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *Internal Revenue Service, U.S. Department of the Treasury, Washington, D.C. 20224 (202-283-1710).* Primarily through its district offices and regional service centers, IRS is responsible for the collection of federal UI taxes from subject employers and accordingly may involve itself in questions regarding federal tax liability and compliance.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** — Unemployment insurance laws have been enacted in all 50 states and Puerto Rico. Most such statutes provide for coverage of only those agricultural workers employed by comparatively large agricultural establishments, to the extent required by the federal provisions outlined above, while workers in other states are insured even on small farms. For a summary of state coverage criteria and identification of the state administering agency, see the first entry under the heading "Insurance & Compensation" for the particular state in question.

## Alabama

### ● UNEMPLOYMENT COMPENSATION LAW

*STATUTORY CITATION:* Ala. Code 1975 §§ 25-4-1 – 25-4-152

*GENERAL SUMMARY:* Chapter 4 of the Alabama labor laws establishes a state unemployment compensation trust fund, provides for the collection of unemployment insurance contributions from subject employers, and provides for the payment of UI benefits to covered workers who are involuntarily unemployed.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Liability for payment of UI taxes extends to those agricultural employers who (1) during any calendar quarter in the current or preceding calendar year 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 calendar year employed in agricultural labor 10 or more workers. Only the first \$8,000 of wages paid in a calendar year to each worker by a covered employer is subject to state UI taxation.

**ELIGIBILITY FOR BENEFITS** — Subject to numerous other limitations, workers who meet the law's earnings requirements, and who are without work but are available for and actively seeking employment, are eligible for weekly unemployment insurance benefits. Generally, to qualify for benefits in Alabama, a worker must have, during the first four of the last five completed calendar quarters immediately preceding the claim (the "base period"), received total wages for insured employment in that four-quarter period equal to or exceeding 1½ times the wages received in the one quarter in which wages were highest.

**AMOUNT OF BENEFITS** — For eligible workers who are totally unemployed, the amount of the weekly benefits is calculated at 1/26 of the average wages for insured employment paid during the two quarters of the base period when wages were highest, but state law provides for no benefits if the calculation does not amount to more than \$44.50 and limits the weekly benefit to \$265. Weekly benefit payments are equal to the weekly benefit amount, minus any wages received that week in excess of one-third of the weekly benefit amount.

#### *SPECIAL NOTES OR ADVISORIES*

**CREW LEADERS DEEMED EMPLOYERS** — A person who provides agricultural workers to a farm operator, who pays their wages either on his or her own behalf or on behalf of the farm operator, and who is registered as a farm labor contractor with the U.S. Department of Labor is generally considered an agricultural employer. A labor contractor who meets the coverage threshold noted under the heading "Employer Contributions" above may be required to pay state UI taxes on behalf of his or her workers, if the workers are not deemed employees of the farm operator.

#### *ADMINISTRATION AND ENFORCEMENT*

**PRIMARY ENFORCEMENT AGENCY** – *Unemployment Compensation Division, Alabama Department of Labor, Montgomery, Alabama 36130 (866-234-5382)*. This agency is responsible for collecting UI taxes, receiving and processing UI claims and appeals, and administering UI benefit payments. Workers may apply for benefits online, at <https://labor.alabama.gov/uc/claims/>.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None*.

## Alaska

### ● ALASKA EMPLOYMENT SECURITY ACT

*STATUTORY CITATION:* Alaska Stat. §§ 23.20.005 – 23.20.535

*GENERAL SUMMARY:* The Alaska Employment Security Act authorizes the maintenance of the state's system of public employment offices and the state unemployment insurance program. Unless otherwise exempted, employers who for some portion of a day during the year employ or employed one or more individuals generally must pay contributions into the state unemployment compensation fund for the benefit of their employees.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — In general, any farm employer who (1) during any calendar quarter in the current or preceding calendar year paid cash wages of \$20,000 or more for agricultural labor, or (2) employed in agricultural labor 10 or more workers for some portion of a day in at least 20 different calendar weeks in the current or preceding calendar year, must pay contributions into the state unemployment compensation fund. With respect to each covered employee, the amount of the employer's contributions is calculated by multiplying the employee's wages — up to a calendar-year limit equal to 75 percent of the average annual wage in Alaska over the preceding 12-month period ending June 30 — by the employer's applicable UI tax rate.

**ELIGIBILITY FOR BENEFITS** — Unemployed workers who, over the first four of the last five completed calendar quarters preceding application, have been paid at least \$2,500 in wages by employers subject to UI taxes, as summarized above, are generally eligible for unemployment benefits, provided such wages were paid in at least two calendar quarters.

**AMOUNT OF BENEFITS** — Eligible unemployed workers who are available for work and actively seeking work may receive regular weekly benefits ranging from \$56 to \$370 per week, depending on past earnings, for from 16 to 26 weeks. They may also qualify for an additional allowance for dependents.

#### *SPECIAL NOTES OR ADVISORIES*

**CREW LEADERS DEEMED EMPLOYERS** — A person who provides agricultural workers to a farm operator, who pays their wages either on his or her own behalf or on behalf of the farm operator, and who is registered as a farm labor contractor with the U.S. Department of Labor, is generally considered an agricultural employer. A labor contractor who meets the coverage threshold noted under the heading "Employer Contributions" above may be required to pay state UI taxes on behalf of his or her workers, if the workers are not deemed employees of the farm operator.

#### *ADMINISTRATION AND ENFORCEMENT*

**PRIMARY ENFORCEMENT AGENCY** – *Employment and Training Services Division, Department of Labor and Workforce Development, Juneau, Alaska 99811 (907-465-2712)*. This agency is responsible for determining employers' UI tax liability, collecting UI contributions, receiving and processing benefit claims and appeals, and paying benefits. Claims may be filed online, at [my.alaska.gov](http://my.alaska.gov).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None*.

## Arizona

### ● ARIZONA EMPLOYMENT SECURITY ACT

*STATUTORY CITATION:* Ariz. Rev. Stat. §§ 23-601 – 23-799

*GENERAL SUMMARY:* The Employment Security Act provides for the payment of unemployment insurance benefits to covered workers who are able to work, available for work, and involuntarily unemployed through no fault of their own. To help finance the state's UI system, the Act generally requires mandatory contributions to the unemployment compensation fund by employers who (1) employed one or more employees for some portion of a day in each of 20 different calendar weeks in the current or preceding calendar year, or (2) paid at least \$1,500 in wages in any calendar quarter this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Agricultural employers who either (1) employed 10 or more workers for all or part of a day in 20 or more different weeks in the current or preceding calendar year, or (2) paid at least \$20,000 in cash wages for agricultural labor in a calendar quarter in the current or preceding calendar year, must pay unemployment insurance contributions to the state on behalf of their workers. Only the first \$7,000 in wages paid to each employee is subject to taxation.

**ELIGIBILITY FOR BENEFITS** — Generally, an unemployed agricultural worker, like any other jobless individual, is eligible to receive weekly unemployment insurance payments if the worker (1) is able to work, available for work, and actively seeking employment, (2) has, over the first four of the last five completed calendar quarters prior to filing a claim, received from employers subject to UI taxes total wages equal to at least 1½ times the amount of wages received in the one quarter in which wages were highest, and (3) has, during one of the last five completed calendar quarters prior to filing the claim, earned at least 390 times the state hourly minimum wage from employers subject to UI taxes.

**AMOUNT OF BENEFITS** — An eligible claimant's weekly benefit amount is equal to 1/25 of the person's total insured wages received during the highest-wage quarter, up to a maximum of \$240 per week. Any part-time job earnings in excess of \$30 received during a week when unemployment benefits are payable are subtracted from the regular weekly benefit amount.

#### *SPECIAL NOTES OR ADVISORIES*

**CREW LEADERS DEEMED EMPLOYERS** — A person who provides agricultural workers to a farm operator, who pays their wages either on his or her own behalf or on behalf of the farm operator, and who is registered as a farm labor contractor with the U.S. Department of Labor is generally considered an agricultural employer. A labor contractor who meets the coverage threshold noted under the heading "Employer Contributions" above may be required to pay state UI taxes on behalf of his or her workers, if the workers are not deemed employees of the farm operator.

#### *ADMINISTRATION AND ENFORCEMENT*

**PRIMARY ENFORCEMENT AGENCY** – *Employer Engagement Administration, Department of Economic Security, Phoenix, Arizona 85012 (602-771-6606)*. This agency is responsible for determining employers' liability for payment of unemployment insurance contributions, and for collecting contributions from liable employers.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *Workforce Administration, Department of Economic Security, Phoenix, Arizona 85007 (877-600-2722)*. This agency is responsible for processing UI claims and appeals, and for issuing UI benefit payments. Unemployed workers who believe they are eligible for benefits may file a claim online at [www.azui.com](http://www.azui.com), or by visiting a local office of the Department of Economic Security.

## Arkansas

### DEPARTMENT OF WORKFORCE SERVICES LAW

*STATUTORY CITATION:* Ark. Code §§ 11-10-101 – 11-10-804

*GENERAL SUMMARY:* The Department of Workforce Services Law provides for the collection from employers of mandatory contributions to the state unemployment compensation fund and the payment of benefits to workers who are involuntarily unemployed. In general, employers who have one or more employees for 10 or more days within the current or preceding calendar year are required to pay UI taxes into the state UI fund.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Farm operators and other agricultural establishments that (1) during any calendar quarter in the current or preceding calendar year paid at least \$20,000 in cash wages for agricultural labor, or (2) for some portion of a day in 20 different calendar weeks in the current or preceding calendar year employed 10 or more workers in agricultural labor, are required to pay unemployment insurance taxes on behalf of their employees. Contributions are payable on the first \$12,000 in wages paid to each employee during the calendar year.

**ELIGIBILITY FOR BENEFITS** — In general, an unemployed worker is eligible for benefits if the worker (1) is registered for employment, is physically and mentally able to perform suitable work, and is available for work, (2) has, during the first four of the last five completed calendar quarters immediately preceding application for benefits, earned wages from insured employment in at least 2 such quarters, and (3) has earned total wages over the four-quarter base period equal to at least 35 times the worker's weekly benefit amount, defined in the next paragraph.

**AMOUNT OF BENEFITS** — The weekly benefit amount is a sum equal to  $\frac{1}{26}$  of the worker's total insured wages during the four quarters of the base period. No weekly benefit amount may be less than 12 percent of the state average weekly wage for insured employment for the preceding calendar year, nor may it exceed  $66\frac{2}{3}$  percent of that benchmark or \$451, whichever is less. The amount of benefits payable to an eligible worker during any week of total or partial unemployment is equal to the weekly benefit amount, minus the amount of any earnings for the week which exceed 40 percent of the weekly benefit amount.

**SEASONAL WORKER PROVISIONS** — Unemployment insurance claims filed by workers who have earnings from employment in administratively designated seasonal industries are subject to special rules which may adversely affect claimants' eligibility for benefits, as well as the amount and duration of such benefits.

#### *SPECIAL NOTES OR ADVISORIES*

**CREW LEADERS DEEMED EMPLOYERS** — A person who provides agricultural workers to a farm operator, who pays their wages either on his or her own behalf or on behalf of the farm operator, and who is registered as a farm labor contractor with the U.S. Department of Labor is generally considered an agricultural employer. A labor contractor who meets the coverage threshold noted under the heading "Employer Contributions" above may be required to pay state UI taxes on behalf of his or her workers, if the workers are not deemed employees of the farm operator.

#### *ADMINISTRATION AND ENFORCEMENT*

**PRIMARY ENFORCEMENT AGENCY** – *Unemployment Insurance Administration, Arkansas Department of Workforce Services, Little Rock, Arkansas 72203 (501-682-3200)*. This agency makes all determinations regarding employer liability for payment of UI taxes and is responsible for collecting state contributions from employers determined to be subject to the Department of Workforce Services Law. Likewise, the agency accepts and processes claims by unemployed workers seeking UI benefits and is responsible for the payment of such benefits. Applications for unemployment compensation may be filed in person at any Department of Workforce Services office.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None*.

## California

### ● CALIFORNIA UNEMPLOYMENT INSURANCE LAW

*STATUTORY CITATION:* Cal. Unemp. Ins. Code §§ 1-2129

*GENERAL SUMMARY:* The California unemployment insurance law authorizes the collection of unemployment insurance contributions from most California employers, and the payment of unemployment compensation to workers who are involuntarily out of work.

*PROVISIONS APPLICABLE TO AGRICULTURE:* Agricultural workers and agricultural employers are covered by the unemployment insurance law to the same extent as most non-agricultural workers and employers.

**EMPLOYER CONTRIBUTIONS** — Farm operators and other agricultural establishments that (1) for some portion of a day in the current or preceding calendar year have one or more employees, and (2) pay more than \$100 in wages during any calendar quarter, are required to pay state UI taxes on behalf of their workers. The amount of the tax is computed on the first \$7,000 of each employee's earnings in a calendar year, at a rate determined annually by the state administering agency in accordance with guidelines specified in the statute.

**ELIGIBILITY FOR BENEFITS** — A farmworker or any other jobless individual is generally eligible for unemployment compensation benefits if the worker (1) is registered for work, able to work, available for work, and actively seeking employment, and (2) has, during the one quarter of his or her applicable four-quarter base period when wages were highest, earned at least \$1,300 from UI-covered employment, or earned at least \$900 in the peak quarter and at least 1.25 times the amount of peak-quarter wages throughout the entire base period.

**AMOUNT OF BENEFITS** — A worker's weekly benefit amount depends on the amount of wages the worker received for covered employment during the one calendar quarter in the four-quarter base period in which earnings were highest. The weekly benefit amount may range from \$40 to \$450 per week. The amount of UI benefits payable in a given week is equal to the weekly benefit amount, minus the lesser of (1) the amount of any earnings that week in excess of \$25, or (2) 75 percent of the week's earnings.

#### *ADMINISTRATION AND ENFORCEMENT*

**PRIMARY ENFORCEMENT AGENCY** – *Employment Development Department, Sacramento, California 95814 (800-300-5616)*. The Department is responsible for determining employers' liability for the payment of UI taxes and for the collection of such contributions from liable employers. This agency also receives and processes claims for unemployment insurance benefits. Applications for benefits may be filed online (<https://eapply4ui.edd.ca.gov/>) or by phone (800-300-5616 in English; 800-326-8937 in Spanish).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *California Unemployment Insurance Appeals Board, Sacramento, California 95833 (916-263-6783)*.

## Colorado

### ● COLORADO EMPLOYMENT SECURITY ACT

*STATUTORY CITATION:* Colo. Rev. Stat. §§ 8-70-101 – 8-82-105

*GENERAL SUMMARY:* Declaring economic insecurity due to unemployment a serious menace to the health, morals and welfare of the people of the state, the Colorado Employment Security Act provides for the compulsory setting aside of unemployment reserves to be used for the benefit of persons unemployed through no fault of their own. The benefits authorized by the Act are financed by a payroll tax levied against covered employers, who are generally those who paid \$500 or more during any calendar quarter in the current or preceding calendar year, or employed at least one person for some part of a day in 20 different calendar weeks this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Agricultural employers who (1) during any calendar quarter in the current or preceding calendar year paid cash wages of \$20,000 or more for farm labor, or (2) employed at least 10 workers in agricultural labor for some portion of a day in at least 20 different calendar weeks in the current or preceding calendar year, are required to pay contributions into the state unemployment compensation fund. Employers are subject to taxation on the first \$11,000 in wages paid to each employee in a calendar year, at a tax rate set by the state annually for each employer.

**ELIGIBILITY FOR BENEFITS** — A worker is generally eligible for weekly unemployment insurance benefits if the worker (1) is registered for work, able to work, available for work, and actively seeking work, (2) has been unemployed for a waiting period of one week, and (3) has, during the first four of the last five completed calendar quarters preceding the claim, earned at least 40 times the weekly benefit amount, explained below, or \$2,500, whichever is greater.

**AMOUNT OF BENEFITS** — Each eligible individual who is totally unemployed in any week is paid benefits at the rate of 60 percent of 1/26 of the wages paid for insured work during the two consecutive quarters of the four-quarter base period in which total wages were highest. The weekly benefit amount will generally range from \$25 up to a limit equal to 55 percent of the average weekly earnings in all covered industries in the state. For any week of partial unemployment, the amount of benefits payable is equal to the weekly benefit amount, minus that portion of the week's earnings which exceeds 25 percent of the weekly benefit amount. Except under unusual circumstances, UI benefit checks are issued every two weeks.

**SEASONAL WORKER PROVISIONS** — With respect to a claim filed by a worker who has any earnings from employment in an industry designated by the state agency as seasonal, benefits based on those earnings may not be collected outside the designated normal employment season for the industry in which the wage credits were earned. Moreover, the total amount of benefits payable on the basis of seasonal wages may not exceed 1/3 of the claimant's seasonal earnings during the four-quarter base period.

#### *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** – *Division of Unemployment Insurance, Colorado Department of Labor and Employment, Denver, Colorado 80201 (303-318-9100).* The Division is responsible for determining employer liability for unemployment insurance taxes and for collecting contributions from liable employers. The agency also processes claims for UI benefits, hears and decides claims appeals, and supervises benefit payments. Applications for unemployment compensation may be filed online, at [coloradoui.gov](http://coloradoui.gov), or by calling the Division's customer service number at 1-800-388-5515.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None.*

## Connecticut

### ● 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](http://uiclaimsct.force.com/Customers).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None*.



## Delaware

### ● UNEMPLOYMENT COMPENSATION LAW

*STATUTORY CITATION:* Del. Code Title 19, §§ 3301–3392

*GENERAL SUMMARY:* Declaring economic insecurity due to unemployment a serious menace to the health, morals and welfare of the people of Delaware, the state unemployment compensation law provides for the maintenance of an unemployment compensation fund, from which cash benefits are paid to eligible workers involuntarily unemployed. In general, employers who paid at least \$1,500 in wages in any quarter of the current or preceding year, or employed at least one person in 20 or more different weeks this year or last, are required to pay unemployment insurance taxes on their employees' behalf.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Every farm operator or other agricultural establishment that (1) during any calendar quarter in the current or preceding calendar year paid at least \$20,000 in cash wages for agricultural labor, or (2) employed 10 or more workers in agricultural labor for some portion of a day in at least 20 different calendar weeks during the current or preceding calendar year, must pay contributions to the state unemployment compensation fund. Unemployment insurance taxes, at a rate determined annually for each subject employer, are assessed against the employer for up to the first \$18,500 in wages paid to each employee during the calendar year, depending on the financial condition of the fund.

**ELIGIBILITY FOR BENEFITS** — In general, a person who is unemployed is eligible for benefits if the state agency determines that the claimant (1) is registered for work, able to work, available for work, and actively seeking work, and (2) has, during the first four of the last five completed calendar quarters preceding the initial claim for benefits, been paid wages equal to at least 36 times the weekly benefit amount, explained below.

**AMOUNT OF BENEFITS** — An eligible claimant's weekly benefit amount is defined as  $\frac{1}{46}$  of the total wages received by the claimant for covered employment during the two quarters of the four-quarter base period during which such wages were highest. In no case may the weekly benefit amount be less than \$20 or more than \$330. Each eligible individual who is unemployed in any week is entitled to receive for that week a sum equal to his or her weekly benefit amount, minus that part of any wages earned from part-time employment that week which exceeds \$10 or 50 percent of the weekly benefit amount, whichever is greater.

#### *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** – *Division of Unemployment Insurance, Delaware Department of Labor, Newark, Delaware 19702 (302-368-6600)*. This agency is in charge of determining the liability of employers for the payment of UI contributions, and for collecting such contributions from liable employers. The Division also handles UI claims and appeals and supervises the payment of UI benefits. Workers who wish to apply for unemployment compensation may file a claim online, at [https://uics.delawareworks.com/Forms/Form\\_WL1](https://uics.delawareworks.com/Forms/Form_WL1).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None*.

## Florida

### REEMPLOYMENT ASSISTANCE PROGRAM LAW

*STATUTORY CITATION:* Fla. Stat. §§ 443.011–443.221

*GENERAL SUMMARY:* The Reemployment Assistance Program Law establishes a state unemployment compensation trust fund, financed by a payroll tax levied against employers in the state, for the purpose of providing bi-weekly cash benefits to workers unemployed through no fault of their own. With some exceptions, Florida employers are required to pay into the unemployment compensation fund on their workers' behalf if they (1) paid at least \$1,500 in wages in a calendar quarter of the current or preceding calendar year, or employed at least one person in each of 20 different calendar weeks this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Farm operators and other agricultural establishments are liable for payment of unemployment insurance taxes in Florida if (1) during any calendar quarter of the current or preceding calendar year they paid at least \$10,000 in cash farm wages, or (2) for some portion of a day in 20 or more different calendar weeks in the current or preceding calendar year they employed 5 or more workers in farm labor. UI contributions are payable with respect to the first \$7,000 in wages paid to each employee on the employer's payroll during the year.

**ELIGIBILITY FOR BENEFITS** — An unemployed worker is generally eligible to receive unemployment compensation if the state administering agency finds that the claimant (1) is registered for work, able to work, and available for work, (2) has been unemployed for a waiting period of one week, and (3) has, over the first four of the last five completed calendar quarters immediately preceding the claim, earned at least \$3,400 and total wages for insured work equal to at least 1.5 times the earnings in the one quarter when earnings were highest.

**AMOUNT OF BENEFITS** — A worker's weekly benefit amount is defined as 1/26 of the worker's total wages received in the one quarter of the four-quarter base period when wages were highest, but in no case may the benefit amount be less than \$32 or more than \$275. Each eligible worker who is totally unemployed in any week is entitled to receive the weekly benefit amount, while persons partially unemployed during a week of eligibility receive benefits equal to their weekly benefit amount, minus that part of any wages earned that week in excess of 8 times the federal hourly minimum wage.

#### *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** – *Office of Reemployment Assistance, Florida Department of Economic Opportunity, Tallahassee, Florida 32399 (800-204-2418).* The Department is responsible for receiving and processing claims for unemployment compensation and for adjudicating UI benefit appeals. The Department also makes determinations regarding the liability of employers for payment of UI contributions and handles collection of UI taxes. Claims for unemployment compensation can be submitted online, at [connect.myflorida.com/Claimant/Core/Login.ASPX](https://connect.myflorida.com/Claimant/Core/Login.ASPX).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None.*

## Georgia

### ● EMPLOYMENT SECURITY LAW

*STATUTORY CITATION:* Ga. Code §§ 34-8-1 – 34-8-280

*GENERAL SUMMARY:* The Employment Security Law establishes a state unemployment compensation fund, to provide for the payment of cash benefits to workers who are temporarily jobless through no fault of their own. The fund is financed through a payroll tax imposed on most Georgia employers who (1) paid at least \$1,500 in any calendar quarter of the current or preceding calendar year, or (2) had at least one employee in 20 or more different calendar weeks this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Agricultural employers who (1) paid at least \$20,000 in cash farm wages during any calendar quarter in the current or preceding calendar year, or (2) employed at least 10 workers in agricultural labor in 20 or more calendar weeks in the current or preceding calendar year, are required to pay unemployment insurance taxes to the state, at a rate determined annually for each employer. Subject employers are liable for UI contributions with respect to the first \$9,500 in wages paid to each employee during the calendar year.

**ELIGIBILITY FOR BENEFITS** — A farmworker or any other individual is generally eligible to receive unemployment compensation benefits with respect to any week of unemployment if the claimant (1) has registered for work, is able to work, is available for work, and is actively seeking employment, (2) has, during the first four of the last five completed calendar quarters immediately preceding the claim, received insured wages during 2 or more quarters, and (3) has been paid total insured wages over the four-quarter base period equaling or exceeding 1½ times the amount of insured wages received during the one quarter when wages were highest.

**AMOUNT OF BENEFITS** — In general, an eligible claimant's weekly benefit amount is computed by dividing the total insured wages received in the highest two quarters of the four-quarter base period by 42, but in no instance may the weekly benefit amount be less than \$44 or more than \$330. The amount of unemployment compensation payable to an eligible claimant in any week is the weekly benefit amount, minus that part of any wages earned that week in excess of \$30.

#### *ADMINISTRATION AND ENFORCEMENT*

**PRIMARY ENFORCEMENT AGENCY** – *Unemployment Insurance Division, Georgia Department of Labor, Atlanta, Georgia 30303 (404-232-3180)*. The Department is responsible for determining liability of employers for UI contributions, and for collecting contributions from subject employers. This agency also receives and processes claims for unemployment compensation filed by unemployed workers, hears and decides appeals regarding UI eligibility and benefits, and administers weekly compensation payments. Claims may be filed in person at any local Georgia Department of Labor career center, or online at [dol.georgia.gov/](http://dol.georgia.gov/).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None*.

## Hawaii

### ● HAWAII EMPLOYMENT SECURITY LAW

*STATUTORY CITATION:* Haw. Rev. Stat. §§ 383-1 – 383-176

*GENERAL SUMMARY:* The Hawaii Employment Security Law protects most workers in the state against economic hardship during periods of involuntary joblessness, by authorizing the payment of unemployment insurance benefits to persons who lose their job and maintain an active search for new employment. Most employers in Hawaii who have at least one employee are required to pay contributions to the state unemployment compensation fund, from which weekly UI benefits are paid to eligible unemployed workers.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Agricultural employers in Hawaii who (1) during any calendar quarter in either the current or preceding calendar year paid at least \$20,000 in cash wages for agricultural labor, or (2) in either the current or preceding calendar year used agricultural labor in 20 or more calendar weeks, or used at least 10 workers in agricultural labor in any one calendar week, are required to pay contributions to the state unemployment compensation fund on behalf of their workers. With respect to each worker employed during the year, subject employers are liable for unemployment insurance taxes on the worker's wages not exceeding the average annual wage for all covered employment in the state over the four-quarter period ending June 30 of the preceding year.

**ELIGIBILITY FOR BENEFITS** — As a general rule, an unemployed individual is eligible to receive UI benefits with respect to any week only if the state administering agency finds that the claimant (1) has registered for work at the state employment office, (2) is able to work and available for work, (3) has been unemployed for a waiting period of one week, and (4) has, during the first four of the last five completed calendar quarters immediately prior to the claim, received wages for insured work amounting to at least 26 times the claimant's weekly benefit amount, defined below, and has earnings from insured work during at least two quarters of that four-quarter period.

**AMOUNT OF BENEFITS** — An eligible claimant's weekly benefit amount is a sum equal to 1/21 of the individual's total wages for insured work paid during the one calendar quarter in the four-quarter base period in which total wages were highest. The actual amount of benefits payable to an eligible UI recipient in a particular week is the worker's weekly benefit amount, minus whatever wages the worker may have earned that week in excess of \$150.

#### *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 a federally registered farm labor contractor, (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, Department of Labor and Industrial Relations, Honolulu, Hawaii 96813 (808-586-8913).* The UI Division is responsible for determining the Employment Security Law's coverage of individual employers in the state and for collecting unemployment insurance contributions from those employers found subject to taxation. This agency also administers UI benefits under the law, and in that role accepts and processes claims, adjudicates appeals, and supervises the payment of benefits. Claims for unemployment compensation may be filed at any local UI claims office, or online at [uiclaims.hawaii.gov](http://uiclaims.hawaii.gov).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None.*

## Idaho

### ● EMPLOYMENT SECURITY LAW

*STATUTORY CITATION:* Idaho Code §§ 72-1301 – 72-1385

*GENERAL SUMMARY:* To protect workers against economic insecurity due to unemployment, the Employment Security Law creates a state employment security fund from which weekly cash benefits are payable to eligible individuals who are temporarily without work but actively seeking new employment. Most Idaho employers are required to pay contributions to the fund if they (1) paid at least \$1,500 in wages in any calendar quarter of the current or preceding calendar year, or (2) employed at least one person for some portion of a day in each of 20 different calendar weeks this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Every farm operator or other employer who (1) during any calendar quarter in the current or preceding calendar year paid cash wages of \$20,000 or more for agricultural labor, or (2) on any day in 20 or more different calendar weeks employed at least 10 workers for agricultural services, is required to pay contributions to the state employment security fund. Subject employers are liable for UI taxes on each employee's earnings in any calendar year, generally up to a taxable amount equal to the average annual wage of all covered workers in the state the previous year.

**ELIGIBILITY FOR BENEFITS** — In general, an unemployed worker is eligible to receive UI benefits if the claimant (1) has registered for work and is able to work, available for work and seeking work, (2) has earned more than an annually determined "minimum qualifying amount" of wages — in 2017, roughly \$1,872 — from covered employers during the peak quarter of the first four of the last five completed calendar quarters preceding the claim, and (3) has total wages for the four-quarter base period equal to at least 1<sup>1</sup>/<sub>4</sub> times the high-quarter wages.

**AMOUNT OF BENEFITS** — In brief, an eligible worker's weekly benefit amount is computed to be 1/26 of the worker's high-quarter earnings over the four-quarter base period, up to a maximum amount tied to the state average weekly wage paid by covered employers in the preceding calendar year. With respect to any week of total or partial unemployment, the worker's actual unemployment compensation payment is the weekly benefit amount, minus any wages earned that week in excess of one-half the weekly benefit amount.

#### *SPECIAL NOTES OR ADVISORIES*

**LIABILITY OF CREW LEADERS AND LABOR CONTRACTORS** — Farm labor contractors who are licensed under Idaho's farm labor contractor licensing law (*see entry, Idaho — Labor Contractors & Worker Recruitment — Farm Labor Contractor Registration*) are required to pay unemployment insurance taxes on behalf of the workers they employ. In the case of labor contractors who are *not* licensed under the state law, and who furnish workers to perform farm labor for a farm operator who is required to pay UI contributions, both the contractor and the farm operator are jointly responsible for paying the contributions.

#### *ADMINISTRATION AND ENFORCEMENT*

**PRIMARY ENFORCEMENT AGENCY** – *Unemployment Insurance Division, Idaho Department of Labor, Boise, Idaho 83735 (208-332-3570)*. The Department is responsible for determining employer liability for UI taxes and for collecting contributions from liable employers. This agency also processes claims and administers the payment of benefits to eligible claimants. Any worker who is totally or partially unemployed may file an application for benefits online, at [labor.idaho.gov/ClaimantPortal](http://labor.idaho.gov/ClaimantPortal).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None*.

## Illinois

### ● UNEMPLOYMENT INSURANCE ACT

*STATUTORY CITATION:* 820 Ill. Comp. Stat. §§ 405/100 – 405/3200

*GENERAL SUMMARY:* The Unemployment Insurance Act provides for the collection of contributions from most Illinois employers for deposit in the state unemployment trust fund, from which periodic cash benefits are paid to covered workers who are temporarily without employment. Most employers are required to pay contributions to the fund if they (1) pay at least \$1,500 in wages in any calendar quarter in the current or preceding calendar year, or (2) have at least one employee on some portion of a day in each of 20 or more calendar weeks this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Any agricultural employing unit which (1) paid cash wages of \$20,000 or more for agricultural services during any calendar quarter in the current or preceding calendar year, or (2) employed 10 or more workers in agricultural labor for any length of time in 20 or more calendar weeks in the current or preceding calendar year, is required to pay unemployment insurance contributions to the state fund. Contributions are computed on the first \$12,960 in wages paid by the employer to each employee during the calendar year, using an employer-specific tax rate determined annually by the state administering agency.

**ELIGIBILITY FOR BENEFITS** — An unemployed farmworker, like any other jobless worker, is generally eligible for UI benefits if the state agency finds that the worker (1) has registered for work, (2) has filed a claim for benefits (3) is able to work and available for work, (4) has been unemployed for a waiting period of one week, and (5) has, during the first four of the last five completed calendar quarters immediately preceding the claim, been paid wages for insured work equal to not less than \$1,600, at least \$440 of which must have been earned outside the peak-earnings quarter.

**AMOUNT OF BENEFITS** — With respect to any week of unemployment, an eligible claimant's weekly benefit amount is generally equal to 47 percent of the worker's prior average weekly wage (defined as total insured wages in the two quarters of the base period when wages were highest, divided by 26), but not to exceed 47 percent of the statewide average weekly wage. The actual sum payable to the claimant for the week is the weekly benefit amount (plus applicable dependents' allowances, explained below), minus that part of any wages earned that week in excess of 50 percent of the claimant's weekly benefit amount.

**DEPENDENTS' ALLOWANCE** — In the case of an eligible claimant with a non-working spouse, UI benefits will be increased by 9 percent of the worker's prior average weekly wage, provided that the total amount payable does not exceed 57 percent of the statewide average weekly wage. For a claimant with a dependent child or children, basic benefits are augmented by an amount equal to 17.2 percent of the worker's prior average weekly wage, up to a total benefit of 65.2 percent of the statewide average weekly wage.

#### *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** – *Illinois Department of Employment Security, Springfield, Illinois 62702 (773-412-8427)*. The Department both enforces the collection of unemployment insurance contributions from employers subject to the Act and administers UI claims and benefit payments. Applications for unemployment benefits may be made at any local Employment Security office, or online at [www.ides.illinois.gov](http://www.ides.illinois.gov).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None*.

## Indiana

### ● INDIANA EMPLOYMENT AND TRAINING SERVICES ACT (*UNEMPLOYMENT COMPENSATION*)

*STATUTORY CITATION:* Ind. Code §§ 22-4-1-1 – 22-4-39.5-5

*GENERAL SUMMARY:* The Indiana Employment and Training Services Act requires employers in the state to pay contributions to the state unemployment insurance benefit fund, out of which weekly cash payments are made available to eligible workers who are temporarily unemployed. With some exceptions, employers are subject to UI taxes if they (1) employ one or more workers, or (2) paid at least \$1 in wages in any calendar quarter this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Farm operators and other agricultural employing units that (1) paid cash remuneration of \$20,000 or more for agricultural labor during any calendar quarter in the current or preceding calendar year, or (2) employed 10 or more workers in agricultural labor for some part of a day in 20 or more different calendar weeks in the current or preceding calendar year, must pay contributions to the state employment security fund on behalf of their workers. In general, the amount of contributions payable is a function of the employer's unemployment insurance tax rate, which is determined each year by the state administering agency and applied against the first \$9,500 in wages paid that year to each of the employer's workers.

**ELIGIBILITY FOR BENEFITS** — An unemployed farmworker, like most other jobless workers in Indiana, is generally eligible to receive unemployment compensation in a given week if he or she (1) has filed a claim for benefits, (2) has registered for work at the state employment office, (3) is able to work, available for work, and making an effort to secure full-time work, (4) participates in required re-employment services and eligibility assessment activities, (5) has been unemployed for a waiting period of one week, and (6) has, during the first four of the last five completed calendar quarters immediately preceding the claim, earned at least \$4,200 from covered employment — at least \$2,500 of which must have been earned in the last two quarters — and earned total wages amounting to at least 1½ times the wages earned in the one quarter when earnings were highest.

Not later than the fourth week after the week a worker begins receiving unemployment benefits, he or she must schedule participation in an orientation to the services available through the Department's one-stop centers, and must complete the orientation not later than the sixth week.

**AMOUNT OF BENEFITS** — An eligible claimant's weekly benefit amount is normally equal to 47 percent of the worker's average weekly wage over the four-quarter base period, up to a maximum amount of \$390.

**SEASONAL WORKER PROVISIONS** — With respect to a claim filed by a worker who has earnings from an employer regarded by the state agency as a seasonal employer, such seasonal earnings may be used to determine eligibility for unemployment benefits only if the claim is filed within the employer's designated normal seasonal employment period. Eligibility and benefits for a worker with seasonal wage credits who files a UI claim outside the employer's normal seasonal operating period are based entirely on the amount of wages earned from other insured employment, if any, during the four-quarter base period.

#### *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, Indiana Department of Workforce Development, Indianapolis, Indiana 46204 (317-232-7676)*. This agency administers all aspects of the state unemployment insurance system, including determination of employer liability for UI contributions, processing of UI claims, adjudication of appeals, and payment of benefits. An application for benefits may be filed at any WorkOne Career Center, or online at <https://uplink.in.gov/CSS/CSSLogon.htm>.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None*.

## Iowa

### ● IOWA EMPLOYMENT SECURITY LAW

*STATUTORY CITATION:* Iowa Code §§ 96.1 – 96.51

*GENERAL SUMMARY:* The Iowa Employment Security Law provides for the payment of weekly cash benefits to workers who are temporarily unemployed and actively seeking employment. Unemployment insurance benefits are paid from the state unemployment compensation fund, which is financed by mandatory assessments against most Iowa employers in proportion to the amount of taxable wages paid.

Most employers are required to pay state unemployment taxes if they (1) paid wages of \$1,500 or more in any calendar quarter of the current or preceding calendar year, or (2) employed at least one person for some part of a day in each of 20 different calendar weeks this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Every Iowa farm operator or other agricultural establishment that (1) paid \$20,000 or more for agricultural labor during any calendar quarter in the current or preceding calendar year, or (2) employed at least 10 workers in agricultural labor for some portion of a day in 20 or more different calendar weeks in the current or preceding calendar year, is required to pay contributions to the state unemployment compensation fund on the workers' behalf. Under current law, an employer is liable for contributions with respect to the wages paid to each worker during the calendar year, up to a maximum taxable amount for each employee equal to  $66\frac{2}{3}$  percent of the statewide average annual wage paid to all Iowa employees for insured work.

**ELIGIBILITY FOR BENEFITS** — Like workers in most other occupational groups, an unemployed farmworker is generally eligible for unemployment benefits in a particular week if the state agency finds that the claimant (1) has registered for work, (2) is able to work, is available for work, and is actively seeking work, (3) during the first four of the last five completed calendar quarters immediately preceding the claim, received insured wages equaling at least  $1\frac{1}{4}$  times the wages received during the quarter when earnings were highest, (4) earned wages from covered employment in two or more quarters of the four-quarter base period, and (5) earned at least \$1,480 in one of those two quarters and at least \$740 in another.

**AMOUNT OF BENEFITS** — A claimant's weekly benefit amount is calculated as a percentage of the claimant's high-quarter wages, the percentage varying according to the number of dependents. A claimant with no dependents is eligible for weekly benefits equal to  $\frac{1}{23}$  of peak-quarter wages, up to a maximum amount of 53 percent of the statewide weekly wage. For comparison, an unemployed worker with four dependents is entitled to  $\frac{1}{19}$  of peak-quarter wages, but no more than 65 percent of the statewide average weekly wage. During a week of partial unemployment, an eligible claimant would receive the weekly benefit amount, minus that portion of the week's earnings in excess of  $\frac{1}{4}$  of the weekly benefit amount.

#### *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 Services Division, Iowa Workforce Development, Des Moines, Iowa 50319 (515-725-3896)*. This agency is responsible for the administration of the state unemployment insurance system, including determination of employer liability for UI taxation, determination of claimant eligibility for unemployment compensation, adjudication of employer and claimant appeals, and payment of benefits. UI claims may be filed at any local IowaWORKS Center, or online at <https://uiclaims.iwd.iowa.gov/UIInitialClaim/>.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None*.



## Kansas

### ● EMPLOYMENT SECURITY LAW

*STATUTORY CITATION:* Kan. Stat. §§ 44-701 – 44-770

*GENERAL SUMMARY:* The Employment Security Law establishes a state employment security fund, into which mandatory unemployment insurance contributions collected from Kansas employers are deposited, and from which weekly cash benefits for eligible jobless workers are paid. Employers are generally required to pay contributions if they (1) paid \$1,500 or more in wages in any calendar quarter of the current or preceding calendar year, or (2) employed at least one person for some part of a day in each of 20 different calendar weeks this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Every farm operator or other agricultural establishment which (1) during any calendar quarter in the current or preceding calendar year paid cash wages of \$20,000 or more for agricultural labor, or (2) for some part of a day in each of 20 different calendar weeks in the current or preceding calendar year employed 10 or more workers for agricultural labor, are required to pay unemployment insurance taxes to the state fund on their workers' behalf. An employer's contributions in a given calendar year are generally computed on the first \$14,000 paid that year to each of the employer's workers, applying a tax rate assigned by the state agency on the basis of the employer's recent UI claims history and other factors.

**ELIGIBILITY FOR BENEFITS** — An unemployed individual is generally eligible to receive unemployment benefits only if the state agency finds, in substantial part, that the claimant (1) has registered for work and continued to report to the state employment office, (2) is able to work and available for work, (3) has been unemployed for a waiting period of one week, and (4) has, during the first four of the last five completed calendar quarters immediately preceding the claim, been paid total wages for insured work amounting to at least 30 times the claimant's weekly benefit amount (explained below) and has been paid wages in more than one quarter of the four-quarter base period.

**AMOUNT OF BENEFITS** — In general, an eligible claimant's weekly benefit amount is equal to 4.25 percent of the total insured wages received during the one quarter in the four-quarter base period in which such wages were highest. The weekly benefit amount may not, however, exceed 55 percent of the average weekly wages of all covered employees in the state, computed for the preceding calendar year, nor may such amount be less than 25 percent of the maximum weekly benefit. Each eligible claimant who is unemployed in a particular week is entitled to a payment equal to the weekly benefit amount, minus that part of any wages earned that week which exceeds 25 percent of the weekly benefit amount.

#### *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, Kansas Department of Labor, Topeka, Kansas 66603 (785-575-1460)*. This agency is responsible for determining UI tax liability of employers, enforcing the payment of contributions by liable employers, processing benefit claims by unemployed workers, adjudicating UI appeals by employers and claimants, and paying unemployment benefits. Claims may be filed by telephone, at 800-292-6333, or online at [www.getkansasbenefits.gov/BenefitsStartMenu.aspx](http://www.getkansasbenefits.gov/BenefitsStartMenu.aspx).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None*.

## Kentucky

### ● UNEMPLOYMENT COMPENSATION LAW

*STATUTORY CITATION:* Ky. Rev. Stat. §§ 341.005 – 341.990

*GENERAL SUMMARY:* The unemployment compensation law provides for the collection of contributions to the state unemployment insurance fund from employers in the state, and authorizes the payment of benefits from the fund to eligible workers who are temporarily unemployed. In general, the law requires employers to pay contributions to the unemployment insurance fund if they (1) paid at least \$1,500 in wages in any calendar quarter of the current or preceding calendar year, or (2) employed at least one worker for some part of a day in each of 20 different calendar weeks this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Farm operators and other employing units that (1) paid wages of \$20,000 or more in any calendar quarter in the current or preceding calendar year for agricultural labor, or (2) employed for some part of a day in each of 20 different calendar weeks 10 or more workers performing agricultural labor, must pay contributions to the state unemployment insurance fund. Employers are normally liable for contributions computed against the first \$10,500 in wages paid to each worker in a calendar year for covered employment, using a UI tax rate determined annually for each employer according to the employer's past claims experience and other factors.

**ELIGIBILITY FOR BENEFITS** — Under most circumstances, an unemployed worker in Kentucky is eligible to receive UI benefits only if the individual (1) has made a claim for benefits, (2) has registered for work, (3) is physically and mentally able to work, (4) is available for suitable work and making a reasonable effort to obtain work, and (5) during the first four of the last five completed calendar quarters immediately preceding the claim, earned at least \$750 in the one quarter when wages were highest, earned at least \$750 outside the peak quarter, earned at least 1½ times the peak-quarter wages for the entire four-quarter base period, and earned at least 8 times the weekly benefit amount (defined below) in the last 6 months of the base period.

**AMOUNT OF BENEFITS** — The weekly benefit amount payable to an eligible unemployed worker is generally equal to 1.3078 percent of the worker's total earnings over the four-quarter base period, but in no case less than \$39 or more than 55 percent of the average weekly wage for all insured employment in the state the previous calendar year. For any week of unemployment, an eligible claimant is entitled to receive the weekly benefit amount, minus 80 percent of any wages earned that week and certain miscellaneous deductions, if applicable.

#### *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. The crew leader is also deemed to be the employer where most members of the crew operate or maintain any mechanized equipment. 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** – *Office of Employment and Training, Kentucky Department of Workforce Investment, Frankfort, Kentucky 40601 (502-564-5331)*. This agency is responsible for administering most aspects of the unemployment insurance system, including employer tax liability determinations and appeals, collection of UI taxes, benefit claims and appeals, and payment of benefits. Unemployed workers who believe they may be eligible for benefits may file a claim online, at [uiclaims.des.ky.gov/ebenefit/](http://uiclaims.des.ky.gov/ebenefit/).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *Unemployment Insurance Commission, Education and Workforce Development Cabinet, Frankfort, Kentucky 40621 (502-564-4849)*. The Unemployment Insurance Commission serves as an appeals board to hear and decide appeals to unemployment insurance determinations made by the primary administrative agency.

## Louisiana

### LOUISIANA EMPLOYMENT SECURITY LAW

*STATUTORY CITATION:* La. Rev. Stat. §§ 23:1471 – 23:1749.8

*GENERAL SUMMARY:* The Louisiana Employment Security Law establishes an unemployment compensation fund, requires most employers in the state to contribute to the fund in proportion to the wages they pay, and authorizes the payment of benefits from the fund to unemployed workers who have sufficient wage credits from insured employment and meet other benefit eligibility conditions. Most employers in the state must pay taxes to the UI fund if they (1) paid wages of \$1,500 or more in any calendar quarter of the current or preceding calendar 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** — Every farm or plantation operator or other agricultural establishment that (1) during any calendar quarter of the current or preceding calendar year paid cash remuneration of \$20,000 or more for agricultural labor, or (2) for some portion of a day in each of 20 or more different calendar weeks in the current or preceding calendar year employed 10 or more workers in agricultural labor, is liable for unemployment insurance taxes on behalf of its workers. Subject employers are taxed at a rate determined each year by the state administering agency, applied against the first \$7,000 to \$8,500 in wages paid to each worker during the calendar year, depending on the trust fund balance.

**ELIGIBILITY FOR BENEFITS** — An unemployed farmworker, like any other claimant, is generally eligible to receive UI benefits if the state agency finds that the claimant (1) has registered for work and continued to report to the state employment office, (2) is able to work, available for work, and actively searching for work, (3) has been unemployed for a waiting period of one week, and (4) has, during the first four of the last five completed calendar quarters immediately preceding the claim, earned from insured work at least \$1,200 and at least  $1\frac{1}{2}$  times the insured wages received during the one quarter in which wages were highest.

**AMOUNT OF BENEFITS** — An eligible worker's weekly benefit amount is equal to  $\frac{1}{25}$  of the worker's average wages over the four-quarter base period, multiplied by 1.05 and again by 1.15, up to a maximum weekly benefit amount of either \$247, or  $66\frac{2}{3}$  percent of the statewide average weekly wage as of the preceding March 31, whichever is less; the minimum benefit amount for such workers is \$10. An eligible individual who is only partially unemployed in any week is entitled to a benefit equal to the weekly benefit amount, minus any wages earned that week in excess of \$50, or in excess of 50 percent of the weekly benefit amount, whichever is less.

#### *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** – *Office of Unemployment Insurance Administration, Louisiana Workforce Commission, Baton Rouge, Louisiana 70804 (toll-free 866-783-5567).* The Department has control over all aspects of the unemployment insurance program, including determination of employer liability for UI taxes, collection of taxes from subject employers, processing of UI claims, hearings and decisions on appeals by employers and claimants, and payment of benefits. Jobless workers wishing to apply for benefits may file online at [www.laworks.net](http://www.laworks.net), or by phone at 866-783-5567.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None.*

## Maine

### ● EMPLOYMENT SECURITY LAW

*STATUTORY CITATION:* Me. Rev. Stat. Title 26, §§ 1041 – 1268

*RELATED REGULATIONS:* 12 172 Me. Code R. Ch. 6

*GENERAL SUMMARY:* The Employment Security Law establishes a state unemployment compensation fund, financed from unemployment insurance taxes collected from most employers in the state, and authorizes the payment of cash benefits to temporarily unemployed workers who have sufficient wage credits from recent employment with covered employers and meet other eligibility requirements. In general, any employer who (1) paid at least \$1,500 in wages during any calendar quarter of the current or preceding calendar year, or (2) employed at least one worker for some part of a day in each of 20 different calendar weeks this year or last, must pay UI taxes to the fund.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Farm operators and other agricultural establishments in Maine are required to pay contributions to the state unemployment compensation fund if they (1) paid wages of \$20,000 or more for agricultural labor in any calendar quarter of the current or preceding calendar year, or (2) employed 10 or more workers in agricultural labor for some part of a day in each of 20 different calendar weeks in the current or preceding calendar year. In general, unemployment insurance taxes are payable with respect to the first \$12,000 of wages paid to each employee during the calendar year, at a tax rate determined annually by the state administering agency in accordance with the employer's claims history.

**ELIGIBILITY FOR BENEFITS** — As a rule, an unemployed individual is eligible to receive UI benefits in a particular week only if the worker (1) has filed a claim for benefits, (2) has registered for work and continued to report to the state employment office, (3) is able to work, available for work, and actively seeking work, (4) has been unemployed for a waiting period of one week, and (5) has, during the first four of the last five completed calendar quarters immediately preceding the claim, received total wages equal to or exceeding 6 times the statewide annual average weekly wage for insured work, and received wages equal to or exceeding 2 times the statewide annual average weekly wage in each of 2 different quarters of the four-quarter base period.

**AMOUNT OF BENEFITS** — Each eligible claimant who is totally unemployed in a particular week is entitled to receive benefits that week equal to 1/22 of the insured wages earned during the two quarters of the worker's four-quarter base period in which such wages were highest. The weekly benefit amount may not exceed 52 percent of the statewide annual average weekly wage. For any week of partial unemployment, an eligible claimant will normally receive a sum equal to the weekly benefit amount, minus that part of the week's earnings which is in excess of \$25.

**DEPENDENTS' ALLOWANCE** — In addition to the claimant's basic benefits, an allowance of \$10 for each unemancipated child under the age of 18 is generally payable also. In no case, however, may dependents' allowances exceed 50 percent of the individual's weekly benefit amount.

**SEASONAL WORKER PROVISIONS** — Jobless workers who earned all of their wage credits during the four-quarter base period from work in an industry designated by the state agency as "seasonal" (including many agricultural operations) are generally eligible for benefits only to the extent that they are unemployed during the seasonal period or periods when that industry is normally in operation, as determined by the state agency. On the other hand, benefits to unemployed workers with both seasonal and non-seasonal earnings are not restricted to a particular time of year, but outside the normal period of operation of the seasonal industry, eligibility and the amount of benefits are determined solely on the basis of the wage credits earned from non-seasonal work.

#### *ADMINISTRATION AND ENFORCEMENT*

**PRIMARY ENFORCEMENT AGENCY** – *Bureau of Unemployment Compensation, Maine Department of Labor, Augusta, Maine 04333 (toll-free 800-593-7660).* This agency is responsible for administering the state unemployment insurance program, including tax liability and collection matters, the claims process, and the payment of benefits from the unemployment compensation fund. Application for benefits may be made online at [www.maine.gov/labor/unemployment/](http://www.maine.gov/labor/unemployment/), or by phone at 800-593-7660.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None.*

## Maryland

### ☉ MARYLAND UNEMPLOYMENT INSURANCE LAW

*STATUTORY CITATION:* Md. Code, Lab. & Empl. §§ 8-101 – 8-1608

*GENERAL SUMMARY:* The Unemployment Insurance Law authorizes the payment of temporary cash benefits to jobless workers in Maryland who have recent earnings from covered employment and meet other eligibility tests, requires most employers in the state to pay unemployment insurance contributions in proportion to the amount of wages they pay, and establishes a state unemployment insurance fund into which UI contributions are deposited and from which UI benefits are paid. With some exceptions, every employer who employs at least one worker for any part of a day must pay taxes to the UI fund.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Every Maryland farm operator or other agricultural establishment that (1) during any calendar quarter of the current or preceding calendar year pays cash remuneration of \$20,000 or more for agricultural labor, or (2) for any portion of a day in each of 20 different calendar weeks during the current or preceding calendar year employs at least 10 workers in agricultural labor, is required to pay contributions into the state unemployment insurance fund. Generally only the first \$8,500 in wages paid to each individual worker during the calendar year is utilized in the computation of the employer's contributions, which are figured using a tax rate assigned annually by the state administering agency on the basis of the employer's UI claims experience, among other factors.

**ELIGIBILITY FOR BENEFITS** — A farmworker or any other unemployed individual is, in general, eligible to receive UI benefits only if the state agency finds that the worker (1) has registered for work and continued to report to the state employment office, (2) has made a claim for benefits, (3) is able to work and available for work, and (4) has, during the first four of the last five completed calendar quarters immediately preceding the claim, earned the minimum qualifying wages from insured work specified in the law and earned at least \$1,176 in the one quarter of the four-quarter base period in which total wages were highest.

**AMOUNT OF BENEFITS** — An eligible worker is entitled to the weekly benefit amount specified in the statutory schedule of benefits, according to the worker's high-quarter earnings in the four-quarter base period. The weekly benefit amount currently may range from \$50 to \$430. The net UI benefit payment for a particular week is generally equal to the worker's weekly benefit amount, plus a dependents' allowance of \$8 each for up to 5 of the claimant's children under 16 years of age, minus any wages received by the claimant that week in excess of \$50.

#### *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** – *Division of Unemployment Insurance, Maryland Department of Labor, Licensing and Regulation, Baltimore, Maryland 21202 (410-767-2483).* The Department administers all aspects of the state unemployment insurance system, including determinations of employer liability for payment of UI contributions, the collection of contributions from liable employers, the processing of UI claims, the adjudication of employer and claimant appeals, and the payment of benefits. Applications for unemployment compensation may be filed online at <https://secure-2.dllr.state.md.us/NetClaims/Welcome.aspx>, or by phone at 877-293-4125 (toll-free).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None.*

## Massachusetts

### ● UNEMPLOYMENT INSURANCE LAW

*STATUTORY CITATION:* Mass. Gen. Laws Ch. 151A, §§ 1 – 74

*GENERAL SUMMARY:* The Unemployment Insurance Law requires most employers in Massachusetts to pay contributions to the state unemployment compensation fund, and authorizes the payment of monetary benefits from the fund to unemployed workers who meet specified earnings and other eligibility requirements. In general, employers are required to pay UI taxes if they have at least one worker performing covered services and pay at least \$1,500 in wages in any calendar quarter.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Agricultural employers that (1) during any calendar quarter of the current or preceding calendar year paid cash wages of \$20,000 or more for agricultural labor, or (2) employed 10 or more workers for agricultural labor on some portion of a day in each of 20 different calendar weeks in the current or preceding calendar year, are liable for state unemployment insurance taxes on behalf of their employees. The amount of contributions due from each subject employer is normally equal to the employer's annually assigned tax rate, multiplied by the first \$15,000 in wages paid to each employee during the calendar year.

**ELIGIBILITY FOR BENEFITS** — In order to be eligible for unemployment insurance benefits, an individual generally (1) during the four calendar quarters immediately preceding the claim, must have earned at least \$4,300 in subject wages and at least 30 times the weekly benefit rate, explained below, (2) must be able to work, available for work and actively seeking work, and (3) must have given notice of his or her unemployment by registering either in a public employment office or in such other manner as the state administering agency prescribes.

**AMOUNT OF BENEFITS** — In general, a farmworker or other unemployed claimant who is otherwise eligible for benefits is entitled to a weekly benefit equal to 50 percent of the worker's average weekly earnings in the two high-earnings quarters during the four-quarter period immediately prior to filing a claim; the maximum benefit is currently \$742 a week. An eligible claimant's actual UI payment for a particular week is equal to the weekly benefit amount, minus that part of the week's earnings, if any, in excess of  $\frac{1}{3}$  of the weekly benefit amount.

**DEPENDENTS' ALLOWANCE** — In addition to the basic UI benefit described above, a claimant will normally receive for each week of unemployment the sum of \$25 for each dependent child under the age of 18 for whom the claimant provides whole or main support, up to a total dependency benefit of 50 percent of the weekly benefit amount.

#### *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 a federally registered farm labor contractor, (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** – *Massachusetts Department of Unemployment Assistance, Boston, Massachusetts 02114 (617-626-6500)*. This agency is responsible for processing unemployment compensation claims and appeals, and for the payment of benefits. The agency also determines the liability of employers for UI contributions and enforces the collection of contributions from those employers found liable.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None*.

## Michigan

### ● MICHIGAN EMPLOYMENT SECURITY ACT

*STATUTORY CITATION:* Mich. Comp. Laws §§ 421.1 – 421.75

*GENERAL SUMMARY:* The Michigan Employment Security Act establishes an unemployment compensation fund, into which most employers in the state are required to pay contributions roughly proportional to the amount of covered wages paid, and from which weekly cash benefits are paid to temporarily unemployed workers who have sufficient earnings from covered employment and meet other eligibility criteria.

With some exceptions, employers are required to pay contributions to the UI fund if they (1) have at least one employee in each of 20 different calendar weeks in the calendar year, or (2) pay wages totaling \$1,000 or more within the calendar year.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Every farm operator or other employing unit which (1) for some part of a day in each of 20 different calendar weeks in the current or preceding calendar year employed 10 or more workers for agricultural services, or (2) during any calendar quarter in the current or preceding calendar year paid cash wages of \$20,000 or more for agricultural services, must pay contributions to the state unemployment compensation fund. Normally, only the first \$9,500 in wages paid to each worker during the calendar year is counted in computing the amount of the employer's unemployment insurance tax liability.

**ELIGIBILITY FOR BENEFITS** — A farmworker or other unemployed individual not otherwise disqualified is generally eligible to receive UI benefits if the state administering agency finds that the worker (1) has registered for work, is seeking work, and has continued to report to the state employment office, (2) has made a claim for benefits, (3) is able and available to perform suitable full-time work, (4) has, during the first four of the last five calendar quarters immediately preceding the filing of a claim, earned wages totaling not less than 1.5 times the wages earned during the one quarter when earnings were highest, and (5) earned wages in 2 or more quarters totaling at least 20 times the state average weekly wage.

**AMOUNT OF BENEFITS** — In general, the weekly benefit rate for an eligible claimant is equal to 4.1 percent of the claimant's high-quarter earnings, as explained above, plus \$6 for each of the claimant's dependents up to 5, but in no case may the weekly benefit exceed \$362. With respect to a week of total unemployment, the individual is entitled to receive the full weekly benefit rate; in any week of partial unemployment, the full weekly benefit amount is reduced by 50 cents for each whole dollar of earnings.

#### *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** – *Michigan Unemployment Insurance Agency, Detroit, Michigan 48202 (616-356-0038)*. This agency administers the state unemployment insurance system and hence is responsible for determining the liability of employers for UI contributions, collecting contributions from subject employers, determining the eligibility of claimants for UI benefits, and making UI payments. Claims by unemployed workers may be filed online, at [www.michigan.gov/uia/](http://www.michigan.gov/uia/), or by phone, at 866-500-0017.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None*.

## Minnesota

### ● MINNESOTA UNEMPLOYMENT INSURANCE LAW

*STATUTORY CITATION:* Minn. Stat. §§ 268.001 – 268.98

*GENERAL SUMMARY:* The Minnesota Unemployment Insurance Law establishes an unemployment insurance trust fund, compels most employers in the state to make contributions to the fund in proportion to the magnitude of their payroll, and authorizes the payment of cash benefits from the fund to temporarily jobless workers who have sufficient wage credits from covered employment and meet other eligibility criteria. Employers are generally required to pay contributions to the trust fund if they have had one or more employees during the current or preceding calendar year.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Every farm operator or other establishment that (1) for some part of a day in each of 20 different calendar weeks in the current or preceding calendar year employed 4 or more workers in agricultural labor, regardless of whether they were employed at the same time, or (2) during any calendar quarter of the current or preceding calendar year paid wages of \$20,000 or more for agricultural labor, is required to pay unemployment insurance taxes to the state. With respect to each worker on the payroll, a subject employer is generally liable for UI taxes equal to the employer's annually assigned tax rate, multiplied by the worker's wages through the calendar year up to a limit equal to 60 percent of the preceding year's statewide average annual wage among all UI-covered employees.

**ELIGIBILITY FOR BENEFITS** — An individual is generally eligible to receive benefits for any week of unemployment if the state agency finds that the person (1) has registered for work, (2) has made a claim for benefits, (3) is able to work, available for work, and actively seeking work, (4) has been unemployed for a waiting period of one week, and (5) has, during the first four of the last five completed calendar quarters preceding the initial claim, earned total wages of at least 5.3 percent of the state's average annual wage.

**AMOUNT OF BENEFITS** — An eligible claimant's weekly benefit amount is generally equal to the *higher* of (1) 50 percent of the applicant's average weekly wage during the four-quarter base period, up to a maximum of  $66\frac{2}{3}$  percent of the state's average weekly wage, or (2) 50 percent of the applicant's weekly wage during the one quarter when wages were highest, up to a maximum of 43 percent of the state's average weekly wage. The actual amount of the UI benefit payment in any week is normally equal to the person's weekly benefit amount, minus that part of the week's part-time earnings, if any, in excess of 50 percent of the earnings.

#### *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 Program, Minnesota Department of Employment and Economic Development, St. Paul, Minnesota 55101 (651-296-3644; toll-free 877-898-9090)*. This agency is responsible for administration of the unemployment insurance program in the state, including tax liability determinations and appeals, tax collection, claims processing and appeals, and payment of benefits. Workers who are temporarily without employment and have worked for employers who have paid UI contributions on their behalf may file a claim for benefits online, at [www1.uimn.org/ui\\_applicant/applicant/login.do](http://www1.uimn.org/ui_applicant/applicant/login.do).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None*.



## Mississippi

### ● MISSISSIPPI EMPLOYMENT SECURITY LAW

*STATUTORY CITATION:* Miss. Code §§ 71-5-1 – 71-5-543

*GENERAL SUMMARY:* The Mississippi Employment Security Law requires most employers in the state to pay contributions into the state unemployment insurance fund, which is established under the law solely for the payment of cash benefits to workers who are temporarily out of work and have sufficient past earnings from UI-covered employment to qualify. With some exceptions, every employer who (1) pays \$1,500 or more in wages in any calendar quarter of the current or preceding calendar year, or (2) employs at least one person for some part of a day in each of 20 different calendar weeks this year or last, must pay contributions to the UI fund on their employees' behalf.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Every agricultural employer who (1) during any calendar quarter in the current or preceding calendar year paid cash remuneration of \$20,000 or more for agricultural labor, or (2) for some part of a day in each of 20 different calendar weeks in the current or preceding calendar year employed 10 or more workers in agricultural labor, must pay unemployment insurance contributions to the state. Subject employers are generally liable for UI taxes computed against the first \$14,000 in wages paid to each worker during the calendar year.

**ELIGIBILITY FOR BENEFITS** — Unless otherwise disqualified, a farmworker, like any other unemployed individual, is generally eligible to receive UI benefits if the state administering agency finds that the worker (1) has registered for work and continued to report to the state employment office, (2) has made a claim for benefits, (3) is able to work and available for work, (4) has been unemployed for a waiting period of one week, and (5) has, during the first four of the last five completed calendar quarters immediately preceding the claim for benefits, earned wages for insured work equal to no less than 40 times the worker's weekly benefit amount (explained below), earned insured wages in at least 2 quarters of the four-quarter base period, and earned insured wages amounting to at least 26 times the minimum weekly benefit amount (or \$780, at the current \$30 minimum) during the one quarter of the base period in which the worker's earnings were highest.

**AMOUNT OF BENEFITS** — An eligible claimant's weekly benefit amount is roughly equal to 1/26 of the claimant's total wages for insured work paid during the high-earnings quarter of the four-quarter base period. In no case, however, may the weekly benefit amount exceed (1) \$235, or (2) 60 percent of the statewide average weekly wage for the preceding year, whichever is less; as noted above, the minimum weekly benefit amount is \$30. For any week of unemployment, an eligible claimant is entitled to a payment equal to the weekly benefit amount, minus any earnings from part-time employment that week in excess of \$40.

**SEASONAL WORKER PROVISIONS** — Workers who have earnings from employment in certain designated seasonal industries are subject to special limitations on the periods during which unemployment compensation is payable. The only agriculturally related industry currently classified as seasonal is cotton ginning.

#### *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 a federally registered farm labor contractor, (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, Mississippi Department of Employment Security, Jackson, Mississippi 39215 (601-321-6000; toll-free 888-844-3577).* The Department is responsible for administering all aspects of the state's unemployment insurance system, including determination of employer liability for UI taxes, collection of UI taxes, processing of UI claims, adjudication of liability and claims appeals, and payment of benefits. Applications for unemployment compensation may be filed online, at <https://accessms.mdes.ms.gov/accessms/enter.do>.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None.*

## Missouri

### ● MISSOURI EMPLOYMENT SECURITY LAW

*STATUTORY CITATION:* Mo. Rev. Stat. §§ 288.010 – 288.501

*GENERAL SUMMARY:* The Missouri Employment Security Law authorizes the payment of cash compensation to workers who are temporarily unemployed, and for that purpose requires most employers in the state to pay contributions to the state unemployment compensation fund in proportion to the amount of wages paid. With some exceptions, the law requires employers to pay UI taxes if they (1) paid at least \$1,500 in wages in any calendar quarter of the current or preceding calendar year, or (2) employed at least one worker for some portion of a day in each of 20 different calendar weeks this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — A farm operator or other agricultural establishment that (1) paid cash wages of \$20,000 or more for agricultural labor during any calendar quarter of the current or preceding calendar year, or (2) employed 10 or more workers in agricultural labor for some portion of a day in each of 20 different calendar weeks in the current or preceding calendar year, must pay unemployment insurance contributions to the state. The amount of an employer's contributions is computed by multiplying the wages paid to the employer's workers during the calendar year (up to an annually prescribed per-worker taxable wage limit, in normal years equal to \$12,000), by the employer's annually assigned UI tax rate.

**ELIGIBILITY FOR BENEFITS** — Like any other unemployed individual, a farmworker is generally eligible for unemployment benefits if the state agency finds that the worker (1) has registered for work and continued to report to the state employment office, (2) is able to work and available for work, (3) has been unemployed for a waiting period of one week, (4) has made a claim for benefits, and (5) meets either one of the following conditions:

(a) Has, during the first four of the last five completed calendar quarters immediately preceding the initial claim for benefits, earned total wages for insured employment equal to at least 1½ times the wages earned in the one quarter when wages were highest, and has earned wages of \$1,500 or more in at least one quarter of the four-quarter base period.

(b) Received wages in at least 2 calendar quarters of the base period, totaling no less than 1½ times the maximum taxable wage limit mentioned above (\$18,000, assuming a wage limit of \$12,000).

**AMOUNT OF BENEFITS** — An eligible claimant's weekly benefit amount is normally 4 percent of the worker's wages averaged over the two quarters of the four-quarter base period when wages were highest, but not to exceed \$320. With respect to any week of total or partial unemployment, an eligible worker is entitled to a payment equal to the weekly benefit amount, minus any part-time earnings that week in excess of \$20.

#### *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** – *Division of Employment Security, Missouri Department of Labor and Industrial Relations, Jefferson City, Missouri 65104 (573-751-3215).* This agency is responsible for (1) determining the liability of employers for unemployment insurance contributions and settling related appeals, (2) collecting UI contributions from subject employers, (3) processing unemployment compensation claims and settling related appeals, and (4) paying benefits. A worker who has earnings from insured employment and is without work may file an application for benefits online, at [www.ui.labor.mo.gov/som/IC\\_0010.jsp](http://www.ui.labor.mo.gov/som/IC_0010.jsp).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None.*

## Montana

### ● UNEMPLOYMENT INSURANCE LAW

*STATUTORY CITATION:* Mont. Code §§ 39-51-101 – 39-51-3208

*GENERAL SUMMARY:* The Unemployment Insurance Law establishes a state unemployment insurance fund, into which employers in Montana are required to pay contributions in rough proportion to their wage and salary payments, and from which weekly cash benefits are paid to workers who are temporarily unemployed and who meet the minimum earnings and other eligibility requirements prescribed in the law. In general, employers are required to pay UI taxes if they paid at least \$1,000 in wages in the current or preceding calendar year.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — A farm operator or other agricultural establishment that (1) pays \$20,000 or more in cash for agricultural labor in any quarter of the current or preceding calendar year, or (2) employs 10 or more workers in agricultural labor on at least one day in each of 20 different weeks during the current or preceding calendar year, or (3) has a total non-agricultural payroll in excess of \$1,000 in the current or preceding calendar year, must pay unemployment insurance contributions to the state on behalf of its agricultural employees. A subject employer is generally liable for UI taxes on each worker's wages over the calendar year, up to a per-worker taxable wage limit of (1) 80 percent of the statewide average annual wage, or (2) the federal taxable wage base (currently \$7,000), whichever is higher.

**ELIGIBILITY FOR BENEFITS** — In brief, an unemployed worker is eligible for unemployment benefits if the state administering agency determines that the worker (1) has filed a claim and continued to report to the Job Service Montana office, (2) is able to work, available for work, and seeking work, (3) has been unemployed for a waiting period of one week, and (4) has met *either* of the following earnings requirements over the first four of the last five completed calendar quarters immediately preceding the claim:

(a) Earned total wages of at least 1½ times the wages earned in the one quarter when earnings were highest, but not less than 7 percent of the statewide average annual wage.

(b) Earned at least 50 percent of the statewide average annual wage.

**AMOUNT OF BENEFITS** — The weekly benefit amount for an eligible claimant is generally equal to 1 percent of the worker's total wages over the four-quarter base period, or 1.9 percent of the total wages earned in the 2 calendar quarters when wages were highest. In no event may the weekly benefit amount exceed 66.5 percent of the statewide average weekly wage for covered employment in Montana for the preceding year, nor may the amount be less than 19 percent of the average weekly wage. For any week of total or partial unemployment, an eligible claimant is generally entitled to a payment equal to the weekly benefit amount, minus 50 percent of any wages earned that week in excess of one-fourth of the weekly benefit amount.

#### *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 a federally registered farm labor contractor, (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, Montana Department of Labor and Industry, Helena, Montana 59604 (406-444-3783).* Unemployment insurance tax liability determinations, collection of UI taxes, benefit claim determinations, employer and claimant appeals, and benefit payments are all under the administrative control of the Department. UI claims may be filed online, at [app.mt.gov/ui4u/index](http://app.mt.gov/ui4u/index).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None.*

## Nebraska

### ● EMPLOYMENT SECURITY LAW

*STATUTORY CITATION:* Neb. Rev. Stat. §§ 48-601 – 48-683

*GENERAL SUMMARY:* The Employment Security Law establishes an unemployment compensation fund for Nebraska, into which most employers in the state are required to pay contributions on behalf of their employees, and from which cash benefits are paid to unemployed workers who have earned sufficient wage credits from employers who have contributed to the fund. In general, employers must pay UI taxes on behalf of their workers if they (1) employ at least one person for some part of a day in each of 20 different calendar weeks within the current or preceding calendar year, or (2) have paid wages of \$1,500 or more in any calendar quarter this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Every farm operator or other agricultural establishment that (1) during any calendar quarter in the current or preceding calendar year 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 calendar year employed 10 or more workers in agricultural labor, is required to pay unemployment insurance contributions to the state fund. Normally, subject employers must pay UI taxes on the first \$9,000 in wages paid to each worker during the calendar year, at a tax rate computed annually by the state administering agency on the basis of the employer's UI claims experience and other factors.

**ELIGIBILITY FOR BENEFITS** — In general, a worker is eligible to receive unemployment benefits if the state agency finds that the individual (1) has registered for work and continued to report to the state employment office, (2) has made a claim for benefits, (3) is able to work and available for work, (4) has been unemployed for a waiting period of one week, and (5) has earnings from insured employment, during the first four of the last five completed calendar quarters immediately preceding the initial claim for benefits, that equal or exceed an annually adjusted minimum amount — about \$4,146 in 2017 — including no less than \$1,850 in one such quarter and no less than \$800 in another.

**AMOUNT OF BENEFITS** — An eligible claimant's weekly benefit amount is generally equal to one-half of the worker's average weekly earnings during the one quarter of the four-quarter base period in which wages were highest. The weekly benefit amount, however, may not exceed one-half of the annual average weekly wage for the state as a whole. The UI payment in a given week of partial or total unemployment is generally equal to the weekly benefit amount, unless the claimant's earnings from part-time work exceed one-fourth that sum, in which case the claimant is entitled to receive the weekly benefit amount minus that portion of the week's earnings that exceed one-fourth the benefit amount.

#### *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** – *Office of Unemployment Insurance, Nebraska Department of Labor, Lincoln, Nebraska 68509 (402-458-2500).* The Department has administrative control over the unemployment insurance system in the state, including the determination of employer liability for UI contributions, collection of contributions from subject employers, determination of eligibility for benefits, adjudication of tax and benefit appeals, and payment of benefits. Applications for unemployment compensation may be filed online, at <https://networks.nebraska.gov/vosnet/Default.aspx>.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None.*

## Nevada

### ● UNEMPLOYMENT COMPENSATION LAW

*STATUTORY CITATION:* Nev. Rev. Stat. §§ 612.010 – 612.760

*GENERAL SUMMARY:* The Unemployment Compensation Law provides for the payment of cash benefits to persons who are temporarily out of work and who have recent earnings from insured employment and meet other eligibility requirements. Benefits are financed by the collection of unemployment insurance contributions from Nevada employers, who pay into the state unemployment compensation fund a proportionate share based on each employer's tax rate and taxable wages. In general, an employer who pays \$225 or more in wages in any calendar quarter, and has at least one employee during that period, is obligated to pay UI contributions.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — A farm operator or other employing unit that (1) paid cash agricultural wages of \$20,000 or more in any calendar quarter of the current or preceding calendar year, or (2) employed at least 10 agricultural workers for some part of a day in 20 or more different calendar weeks in the current or preceding calendar year, must pay unemployment insurance contributions to the state fund. The standard rate of contributions is normally 2.95 percent of the wages paid to each employee during the calendar year, up to a per-worker wage limit equal to  $66\frac{2}{3}$  percent of the statewide average annual wage for covered employment for the preceding year.

#### **ELIGIBILITY FOR BENEFITS** —

**Wage Requirements** — To be eligible for UI benefits, an unemployed worker must, during the first four of the last five completed calendar quarters immediately preceding the initial claim for benefits, (1) have earned at least \$400 in the one quarter of the four-quarter base period in which wages were highest, and (2) meet *one or the other* of the following conditions:

- (a) Have total wages equal to or exceeding  $1\frac{1}{2}$  times the high-quarter earnings.
- (b) Have wages in each of at least three of the four quarters of the base period.

**Other Requirements** — To receive unemployment benefits, an unemployed worker must (1) be filing a weekly claim as required, (2) be able to work and available for work, (3) be actively seeking work, (4) be willing to accept suitable work, (5) keep a weekly work search record, and (6) register for work, unless exempt by law.

**AMOUNT OF BENEFITS** — A person's weekly benefit amount is roughly equal to  $1/25$  of the worker's high-quarter earnings during the four-quarter base period, but in no case may the weekly benefit amount be less than \$16 or more than half of the statewide average weekly wage for the preceding year. Each eligible claimant who is unemployed in any week is entitled to a UI payment equal to the weekly benefit amount, minus 75 percent of any wages earned from part-time employment 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 a federally registered farm labor contractor, (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** – *Employment Security Division, Nevada Department of Employment, Training and Rehabilitation, Carson City, Nevada 89713 (775-684-0420)*. The Unemployment Compensation Law assigns the Division responsibility for the determination of employers' liability for UI contributions, the collection of contributions from liable employers, the determination of eligibility for benefits by unemployed workers, the payment of benefits, and the adjudication of employer and benefit appeals. UI claims may be filed by phone, at 888-890-8211, or online at <http://ui.nv.gov/css.html>.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None*.

## New Hampshire

### ● UNEMPLOYMENT COMPENSATION LAW

*STATUTORY CITATION:* N.H. Rev. Stat. §§ 282-A:1 – 282-A:180

*GENERAL SUMMARY:* New Hampshire's unemployment compensation law provides for the payment of periodic cash benefits to workers who are temporarily out of work and who have earned sufficient wage credits from insured employment and meet other eligibility criteria. Unemployment benefits are financed by contributions paid by most employers in the state, assessed in proportion to their taxable payroll.

With some exceptions, employers are required to pay UI taxes if they (1) employ one or more individuals for some portion of a day in each of 20 different calendar weeks in either the current or preceding calendar year, or (2) pay gross wages of \$1,500 or more in any calendar quarter of the current or preceding calendar year.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Liability for payment of UI taxes extends only to those agricultural employers who (1) during any calendar quarter in the current or preceding calendar year 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 calendar year employed in agricultural labor 10 or more workers. Only the first \$14,000 of wages paid in a calendar year to each worker by a covered employer is subject to state UI taxation.

**ELIGIBILITY FOR BENEFITS** — Subject to numerous other limitations, workers who meet the law's earnings requirements, and who are without work but are available for and actively seeking employment, are eligible for weekly unemployment insurance benefits. Generally, to qualify for benefits in New Hampshire, a worker must have earned at least \$1,400 in each of two calendar quarters during the first four of the last five completed calendar quarters immediately preceding the claim (the "base period").

**AMOUNT OF BENEFITS** — For eligible workers who are totally unemployed, the amount of the weekly benefits is specified in the statute and depends on the worker's total annual earnings over the four-quarter base period; the amount currently ranges from \$32 to \$427 per week. Weekly benefit payments are generally equal to the weekly benefit amount, minus any wages received that week.

#### *ADMINISTRATION AND ENFORCEMENT*

**PRIMARY ENFORCEMENT AGENCY** – *Unemployment Compensation Bureau, New Hampshire Employment Security, Concord, New Hampshire 03301 (603-228-4031)*. This agency is responsible for determining employers' liability for payment of unemployment insurance contributions, for collecting contributions from liable employers, for processing UI claims and appeals, and for issuing UI benefit payments. Unemployed workers who believe they are eligible for benefits may file a claim online, at [nhuis.nh.gov/claimant/login](http://nhuis.nh.gov/claimant/login).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None*.

## New Jersey

### ● UNEMPLOYMENT COMPENSATION LAW

*STATUTORY CITATION:* N.J. Rev. Stat. §§ 43:21-1 – 43:21-71

*GENERAL SUMMARY:* The Unemployment Compensation Law provides for the payment of weekly cash benefits to individuals who are temporarily out of work and who have certain minimum earnings from insured employment and meet other eligibility requirements. The statute establishes a state unemployment compensation fund, into which most employers and employees in New Jersey are compelled to pay contributions and from which all benefits to eligible unemployed workers are paid. In general, employers are required to pay UI contributions if they paid wages totaling \$1,000 or more in the current or preceding calendar year.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Each farm operator or other agricultural employing unit that (1) paid cash wages of \$20,000 or more for agricultural labor during any calendar quarter of the current or preceding calendar year, or (2) employed at least 10 workers in agricultural labor for some part of a day in each of 20 different calendar weeks in the current or preceding calendar year, is required to pay unemployment insurance contributions to the state unemployment compensation fund. The amount of an employer's contributions is figured as an annually assigned percentage of each worker's wages, up to a per-worker wage limit normally equal to 28 times the statewide average weekly wage for UI-covered employment.

**WORKER CONTRIBUTIONS** — Farmworkers who are employed by an establishment subject to the Unemployment Compensation Law, as described above, are generally required to contribute 0.3825 percent of their wages (up to the above-mentioned taxable limit) to the state UI fund. The worker's share of UI contributions is deducted and withheld from earnings by the employer, who must record the transaction in the payroll record and forward withholdings to the state agency, along with the employer's share.

**ELIGIBILITY FOR BENEFITS** — An unemployed farmworker is generally eligible for UI benefits if the individual (1) has filed a claim and continues to report to the state employment office, (2) is able to work, available for work, and actively seeking work, (3) has been unemployed for a waiting period of one week, and (4) has, during the first four of the last five completed calendar quarters immediately preceding the claim for benefits, met at least *one* of the following conditions:

- (a) Earned at least 20 times the state minimum wage in at least 20 different calendar weeks.
- (b) Earned not less than 1,000 times the state minimum wage.
- (c) Performed at least 770 hours of agricultural labor.

**AMOUNT OF BENEFITS** — The weekly benefit rate for any week of unemployment is defined roughly as 60 percent of the claimant's average weekly wage over the four-quarter base period. The weekly benefit rate will be increased by 7 percent for the worker's first dependent and 4 percent each for the next two dependents, if any, but in no case may the weekly benefit rate exceed  $56\frac{2}{3}$  percent of the statewide average weekly wage for covered employment. The claimant's actual benefit payment for any week is generally equal to the weekly benefit rate, minus (1) any part-time earnings that week which exceed 20 percent of the weekly benefit rate, or (2) \$5, whichever deduction is greater.

#### *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** – *Division of Unemployment and Temporary Disability Insurance, New Jersey Department of Labor and Workforce Development, Trenton, New Jersey 08625 (609-292-2460)*. The Department is responsible for administration and enforcement of the state's unemployment insurance program, including tax liability and benefit eligibility determinations, collection of contributions, and payment of benefits. UI claims may be filed online, at [njsuccess.dol.state.nj.us/njsuccess/html/fileAclaimHomeContd.htm](http://njsuccess.dol.state.nj.us/njsuccess/html/fileAclaimHomeContd.htm).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None*.

## New Mexico

### ● UNEMPLOYMENT COMPENSATION LAW

*STATUTORY CITATION:* N.M. Stat. §§ 51-1-1 – 51-1-59

*GENERAL SUMMARY:* The Unemployment Compensation Law authorizes the payment of weekly cash benefits to workers who are temporarily jobless, and for that purpose requires most employers in the state to contribute to the unemployment compensation fund in proportion to their taxable payroll. In general, employers are required to pay UI taxes if they (1) paid wages of \$450 or more for non-agricultural employment in any calendar quarter of the current or preceding calendar year, (2) paid wages of \$1,000 or more for domestic service, or (3) employed at least one worker in non-agricultural services for some part of a day in each of 20 different calendar weeks this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Every farm operator or other agricultural establishment that (1) paid cash remuneration of \$20,000 or more for agricultural labor in any calendar quarter of the current or preceding calendar year, or (2) employed in agricultural labor 10 or more workers for any part of a day in 20 or more different calendar weeks in the current or preceding calendar year, must pay unemployment insurance contributions to the state. Employers liable for contributions generally pay an amount equal to the employer's state-assigned tax rate, multiplied by the wages paid to each employee during the calendar year, up to a per-worker wage limit equal to 60 percent of the statewide average annual earnings.

**ELIGIBILITY FOR BENEFITS** — Like any other claimant, an unemployed farmworker not otherwise disqualified is eligible to receive unemployment compensation only if he or she (1) has made a claim for benefits, (2) has registered for work and continued to report at the state employment office, (3) is able to work, available for work, and actively seeking work, (4) has been unemployed for a waiting period of one week, and (5) has, during the first four of the last five completed calendar quarters immediately preceding application for benefits, earned wages from insured employment in at least two of those four quarters.

**AMOUNT OF BENEFITS** — A claimant's weekly benefit amount is defined as 53.5 percent of the average weekly wage for insured work paid to the claimant in the one quarter of the four-quarter base period mentioned above when earnings were highest. In no case, however, may the benefit amount may be less than 10 percent or more than 53.5 percent of the statewide average weekly wage for insured work. The actual payment for any given week of partial or total unemployment is equal to the weekly benefit amount, minus that part of any wages earned that week which exceeds 1/5 of the weekly benefit amount.

#### *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 Bureau, New Mexico Department of Workforce Solutions, Albuquerque, New Mexico 87103 (toll-free 877-664-6984).* The Department is in charge of the state's unemployment insurance system, including determining employer liability for UI contributions, collection of contributions, determining eligibility for UI benefits, and making benefit payments. Hearings involving disagreements over tax liability and benefit eligibility are also part of the Department's role in the UI program. Unemployment compensation claims may be filed by phone, at 877-664-6984, or online at [www.jobs.state.nm.us](http://www.jobs.state.nm.us).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None.*



## New York

### ● UNEMPLOYMENT INSURANCE LAW

*STATUTORY CITATION:* N.Y. Labor Law §§ 500 – 643

*GENERAL SUMMARY:* The Unemployment Insurance Law establishes a state unemployment insurance fund, into which most employers in New York are required to pay contributions in rough proportion to their payroll volume, and from which temporary cash benefits are authorized to be paid to workers who have recent earnings from insured employment but are unable to secure full-time work. With some exceptions, employers are liable for payment of UI contributions if they pay \$300 or more in wages in any calendar quarter.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — A farm operator or other establishment is liable for unemployment insurance contributions if the establishment (1) has paid cash remuneration for agricultural labor amounting to \$20,000 or more in a calendar quarter, or (2) has employed 10 or more workers in agricultural labor on at least one day in each of 20 different calendar weeks in the current or preceding calendar year, or (3) is required to pay federal unemployment insurance taxes with respect to agricultural labor. The amount of an employer's contributions is generally figured as an annually prescribed percentage of the wages paid to each worker employed during the year, up to a taxable wage limit defined in the statute (currently \$10,900).

**ELIGIBILITY FOR BENEFITS** — In brief, UI benefits may be paid only to a claimant who (1) has filed a claim for benefits, (2) is ready, willing and able to work, (3) is not on paid vacation or holiday status, (4) is making an active search for work, (5) is not subject to any disqualifications or suspensions, and (6) meets all three of the following conditions:

- (a) During the first four of the last five completed calendar quarters immediately preceding the claim (the "base period"), had earnings in at least two of the four quarters.
- (b) During the four-quarter base period, earned total wages of at least 1½ times the amount earned during the one quarter when earnings were highest.
- (c) During the one quarter of the base period when earnings were highest, earned total wages of at least 221 times the state hourly minimum wage.

**AMOUNT OF BENEFITS** — The amount of weekly benefits to which an eligible claimant is entitled depends on the claimant's earnings in the high quarter of the four-quarter base period mentioned above, but is typically 1/25 or 1/26 of that sum. Benefit rates currently range from a minimum of \$100 to a maximum of \$430.

#### *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, New York State Department of Labor, Albany, New York 12240 (518-457-5713)*. Administrative authority over the unemployment program, including both the taxation and benefits provisions, is vested exclusively in the Department. Any question or complaint regarding either the liability of employers for payment of UI contributions on their workers' behalf, or the eligibility of workers for benefits, may be directed to this agency. UI claims may be filed by phone, toll-free at 888-209-8124, or online at <https://applications.labor.ny.gov/Individual/>.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None*.

## North Carolina

### ● EMPLOYMENT SECURITY LAW

*STATUTORY CITATION:* N.C. Gen. Stat. §§ 96-1 – 96-40

*GENERAL SUMMARY:* The Employment Security Law establishes a state unemployment insurance fund and requires most employers in the state to pay contributions to the fund on behalf of their employees. In turn, workers who have earned sufficient wage credits from insured employment and who meet other eligibility criteria are entitled to weekly benefits paid from the fund at times of temporary unemployment. With some exceptions, employers are required to pay UI contributions if they (1) paid wages of \$1,500 or more during any calendar quarter in the current or preceding calendar year, or (2) employed at least one person for some portion of a day in each of 20 different calendar weeks this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — A farm operator or other agricultural establishment that (1) during any calendar quarter in the current or preceding calendar year paid \$20,000 or more for agricultural labor, or (2) for any part of a day in each of 20 different calendar weeks in the current or preceding calendar year employed at least 10 individuals in agricultural labor, must pay contributions to the unemployment insurance fund. The amount of contributions payable is equal to the employer's wage expenditures for the year (subject to an annually prescribed per-worker wage limit), multiplied by the employer's assigned tax rate.

**ELIGIBILITY FOR BENEFITS** — An unemployed worker is generally eligible to receive benefits only if the state agency finds that the worker (1) has registered for work at the state employment office, (2) has made a claim for benefits, (3) is able to work and available for work, (4) during the first four of the last five completed calendar quarters immediately preceding the initial claim, earned wages in covered employment in at least two of the four quarters, and (5) during the same four-quarter period, earned at least 6 times the statewide average weekly wage for UI-covered employment.

**AMOUNT OF BENEFITS** — For any week of unemployment, an eligible claimant is entitled to a weekly benefit roughly equal to the amount obtained by dividing the claimant's total earnings in the last two quarters of the four-quarter base period by 52. If the claimant has any earnings from part-time employment that week, that portion of the week's part-time earnings which exceeds 20 percent of the claimant's weekly benefit amount is subtracted from the benefit amount otherwise payable.

**SEASONAL WORKER PROVISIONS** — Workers who, prior to a claim for unemployment benefits, earned 25 percent or more of their wages from a pursuit designated by the state agency as seasonal (which may include many agricultural job activities) are subject to special rules for determining both eligibility for and the amount of UI benefits. In general, seasonal earnings may be counted in the benefit computations outlined above only with respect to unemployment that occurs during the designated active period or periods when seasonal operations are normally carried on. During any other time of year, UI eligibility and benefits may be figured using the worker's non-seasonal wages only.

#### *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** – *Division of Employment Security, North Carolina Department of Commerce, Raleigh, North Carolina 27611 (919-707-1000; toll-free 888-737-0259).* DES has complete responsibility for operation of the unemployment insurance system in the state, including determination of employer liability for UI contributions, collection of contributions from liable employers, determination of worker eligibility for UI benefits, payment of benefits, and adjudication of liability and benefit appeals. Claims may be filed online, at [www.ncesc.com](http://www.ncesc.com).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None.*

## North Dakota

### ● NORTH DAKOTA UNEMPLOYMENT COMPENSATION LAW

*STATUTORY CITATION:* N.D. Cent. Code §§ 52-01-01 – 52-07.1-09

*GENERAL SUMMARY:* The North Dakota Unemployment Compensation Law establishes a state unemployment compensation fund, into which most employers are compelled to pay contributions in proportion to their taxable payroll and from which cash benefits are paid to temporarily jobless workers who have recent earnings from insured employment. The requirement to pay UI taxes on their workers' behalf generally applies to employers who (1) paid at least \$1,500 in wages in any calendar quarter of the current or preceding calendar year, or (2) employed at least one person for some part of a day in each of 20 different calendar weeks this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Unemployment insurance contributions are payable by each farm operator or other agricultural establishment that (1) paid cash remuneration of \$20,000 or more for agricultural labor during any calendar quarter in the current or preceding calendar year, or (2) employed 10 or more workers in agricultural labor for some portion of a day in each of 20 different calendar weeks in the current or preceding calendar year. The amount of an employer's contributions is figured as an annually assigned percentage of the total wages paid to each employee over the calendar year, up to a per-worker wage limit equal to 70 percent of the statewide average annual payroll.

**ELIGIBILITY FOR BENEFITS** — An unemployed individual not otherwise disqualified is eligible to receive unemployment benefits only if the state administering agency finds that the worker (1) has made a claim for benefits, (2) has registered for work at the state employment office, (3) is able to work, available for suitable work, and actively seeking work, (4) has been unemployed for a waiting period of one week, (5) has, during the first four of the last five completed calendar quarters immediately preceding the initial claim for benefits, earned wages for insured work in at least two such quarters totaling not less than 1½ times the earnings in the one quarter in which the worker's wages were highest, and (6) has a weekly benefit amount, discussed below, equal to at least \$43.

**AMOUNT OF BENEFITS** — A claimant's weekly benefit amount is roughly defined as 1/65 of the sum of (1) the worker's total wages for insured work paid during the two quarters of the four-quarter base period in which wages were highest, and (2) one-half the wages paid during the third-highest quarter. With respect to a particular week of unemployment, an eligible claimant is entitled to a UI payment equal to the worker's weekly benefit amount, minus any wages earned from part-time employment that week in excess of 60 percent of the weekly benefit amount.

#### *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 Tax and Field Services, Job Service North Dakota, Bismarck, North Dakota 58506 (701-328-2814).* The Job Service administers all aspects of the unemployment compensation program, including determination of UI tax liability and collection of UI taxes from liable employers, determination of eligibility for UI benefits and payment of benefits to eligible unemployed workers, and resolution of appeals by employers and workers. UI claims may be filed by automated phone service, at 701-328-4995, or online at <https://apps.nd.gov/jsnd/uiiaclaims/login.htm>.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None.*

## Ohio

### ● UNEMPLOYMENT COMPENSATION LAW

*STATUTORY CITATION:* Ohio Rev. Code §§ 4141.01 – 4141.99

*RELATED REGULATIONS:* Ohio Admin. Code 4141-29-02

*GENERAL SUMMARY:* The unemployment compensation law establishes a state unemployment compensation fund, financed by a tax levied against most Ohio employers in rough proportion to the amount of wages paid for insured employment. The fund supports the payment of weekly cash benefits to temporarily unemployed workers who have recent earnings from insured employment and meet other eligibility criteria. With some exceptions, employers are required to pay unemployment taxes if they (1) employed at least one person for some part of a day in each of 20 or more different calendar weeks in the current or preceding calendar year, or (2) paid at least \$1,500 in any calendar quarter this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Every farm operator or crew leader who (1) during any calendar quarter of the current or preceding calendar year paid cash remuneration of \$20,000 or more for agricultural labor, or (2) employed at least 10 workers in agricultural labor for some part of a day in each of 20 different calendar weeks in the current or preceding calendar year, must pay contributions to the state unemployment compensation fund. The amount of an employer's contributions is determined by the total wages paid to all workers employed during the year (up to a taxable wage limit of \$9,000 per worker), multiplied by the employer's unemployment insurance tax rate, prescribed by the state administering agency on the basis of the employer's UI claims experience and other factors.

**ELIGIBILITY FOR BENEFITS** — In general, no one is entitled to UI benefits unless he or she (1) has filed an application for determination of benefit rights, (2) has made a claim for benefits, (3) has properly registered for work, (4) is able to work, available for suitable work, actively seeking work, and unable to obtain suitable work, and (5) has, during the first four of the last five completed calendar quarters immediately preceding the initial claim, worked at least 20 weeks for an employer subject to the unemployment compensation law and earned an average weekly wage of not less than 27.5 percent of the statewide average weekly wage over those 20 weeks.

**AMOUNT OF BENEFITS** — For any week of total unemployment, benefits are payable to an eligible claimant at a weekly benefit amount equal to 50 percent of the claimant's average weekly earnings from UI-insured employment over the four-quarter base period mentioned above. However, the weekly benefit amount currently may not exceed \$443 for a claimant with no dependents, \$537 for one or two dependents, or \$598 for three or more. With respect to a week of partial unemployment, the claimant is generally entitled to a UI payment equal to the weekly benefit amount, minus that part of the week's part-time earnings which exceeds 20 percent of the weekly benefit amount.

**SEASONAL WORKER PROVISIONS** — The eligibility of a worker to receive unemployment benefits, as well as the amount of such benefits, is subject to special rules whenever the worker reports any earnings from seasonal employment in a seasonal industry, which may include many agricultural operations. As a general rule, workers whose only qualifying wages were earned in a seasonal industry are eligible for benefits only for unemployment which occurs during the time that same industry is regularly in operation. However, a claim for benefits will generally be disallowed if there is reasonable assurance of employment in the upcoming season by one or more employers from the previous season.

On the other hand, where the claimant has earnings from both seasonal and non-seasonal employment, the maximum compensation cumulatively payable, and thus the length of time over which the worker can draw weekly benefits, is significantly curtailed as the proportion of seasonal wages increases. It is important to note, however, that a worker's earnings may not be treated as seasonal unless the individual employer involved has applied for and received formal designation by the state agency as a seasonal employer.

#### *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** – *Office of Unemployment Insurance Operations, Ohio Department of Job and Family Services, Columbus, Ohio 43215 (614-466-2319; toll-free 877-644-6562).* This agency is responsible for administration of all aspects of the state unemployment insurance system, including tax liability and benefit eligibility determinations, as well as related appeals by employers and workers. UI claims may be filed toll-free by phone, at 877-644-6562, or online at <http://unemployment.ohio.gov>.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None.*

## Oklahoma

### ● EMPLOYMENT SECURITY ACT OF 1980

*STATUTORY CITATION:* Okla. Stat. Title 40, §§ 1-101 – 9-104

*GENERAL SUMMARY:* The Employment Security Act authorizes the payment of unemployment insurance benefits to jobless workers who have sufficient wage credits from recent insured employment and meet other eligibility requirements. Benefits are financed by taxes paid by Oklahoma employers based on their taxable payroll. In general, employers are required to pay UI taxes if they (1) employed one or more individuals for some part of a day in each of 20 or more different calendar weeks in the current or preceding calendar year, or (2) paid \$1,500 or more in wages in any calendar quarter this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Every farm operator or other agricultural establishment that (1) during any calendar quarter in the current or preceding calendar year 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 calendar year employed 10 or more workers in agricultural labor, must pay contributions to the state unemployment compensation fund. The amount of an employer's contributions is determined by applying the employer's annually assigned UI tax rate to the taxable wages paid to each employee during the calendar year, up to a per-worker taxable wage limit equal to from 40 to 50 percent of the statewide average annual wage for the second preceding calendar year.

**ELIGIBILITY FOR BENEFITS** — In brief, an unemployed worker not otherwise disqualified is eligible to receive unemployment compensation only if the state administering agency finds that the individual (1) has filed a claim for benefits, (2) has registered for work at the state employment office, (3) is able to work and available for work, (4) has been unemployed for a waiting period of one week, and (5) has, during the first four of the last five completed calendar quarters immediately preceding the claim, earned at least \$1,500 and had total earnings over the four-quarter base period equal to at least 1<sup>1</sup>/<sub>2</sub> times the wages earned in the one quarter in which wages were highest.

**AMOUNT OF BENEFITS** — The weekly benefit amount for an eligible claimant is normally equal to 1/23 of the wages earned by the claimant in the one quarter of the base period when wages were highest. Currently, a claimant's weekly benefit amount may not be less than \$16 and may not exceed \$510. In any week in which the claimant has part-time job earnings, the worker is entitled to a payment equal to the weekly benefit amount, minus that part of the week's earnings in excess of \$100.

#### *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** – *Oklahoma Employment Security Commission, Oklahoma City, Oklahoma 73152 (405-557-7100)*. The Commission is solely responsible for administration of the Employment Security Act, and in that role must determine the liability of the state's employers for the payment of unemployment insurance contributions, collect contributions from liable employers, determine the eligibility of workers for UI benefits, issue benefit payments, and adjudicate tax and benefit appeals. Unemployment compensation claims may be filed by phone, at 800-555-1554, or online at [www.unemployment.state.ok.us/](http://www.unemployment.state.ok.us/).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None*.

## Oregon

### ● EMPLOYMENT DEPARTMENT LAW

*STATUTORY CITATION:* Or. Rev. Stat. §§ 657.003 – 657.990

*GENERAL SUMMARY:* The Employment Department Law authorizes the payment of weekly unemployment insurance benefits to individuals who are temporarily out of work and have recent earnings from UI-covered employment. Benefits are financed from the state unemployment compensation trust fund, into which most Oregon employers are compelled to pay contributions in rough proportion to their payroll expenditures. With some exceptions, contributions are required of employers that (1) pay at least \$1,000 in wages during a calendar quarter, or (2) employ one or more individuals in each of 18 different weeks during a calendar year.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Every farm operator or other employing unit which (1) paid cash wages of \$20,000 or more for agricultural labor during any calendar quarter of the current or preceding calendar year, or (2) employed 10 or more workers in agricultural labor on any day in each of 20 different calendar weeks in the current or preceding calendar year, must pay unemployment insurance contributions to the state. The amount of contributions for which an employer is liable is computed by multiplying the total taxable wages paid to each worker during the calendar year by the employer's annually prescribed UI tax rate. Taxable wages include only that part of the worker's earnings which is below a limit approximately equal to 80 percent of the statewide average annual wage paid by UI-subject employers during the second preceding calendar year.

**ELIGIBILITY FOR BENEFITS** — An unemployed farmworker, like any other claimant not otherwise disqualified, is generally eligible to receive UI benefits only if the state administering agency finds that the worker (1) has registered for work at the state employment office and continued to report as directed by the office thereafter, (2) has made a claim for benefits, (3) is able to work, available for work, and actively seeking and unable to obtain suitable work, (4) has been unemployed for a waiting period of one week, and (5) has, during the first four of the last five completed calendar quarters immediately preceding the initial claim for benefits, earned at least \$1,000 from UI-covered employment and earned total wages equal to at least 1½ times the wages earned in the one quarter when wages were highest.

**AMOUNT OF BENEFITS** — An eligible claimant's weekly benefit amount is set at 1.25 percent of the total insured wages earned by the claimant over the four-quarter base period mentioned above, but in no case may the weekly benefit amount be less than 15 percent or more than 64 percent of the statewide average weekly wage for covered employment during the preceding calendar year. For any week in which an eligible individual is only partially unemployed, the amount of unemployment compensation payable that week is equal to the weekly benefit amount, minus that portion of the week's part-time earnings which exceeds (a) 10 times the state hourly minimum wage, or (b) 1/3 of the worker's weekly benefit amount, whichever sum is greater.

#### *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, Oregon Employment Department, Salem, Oregon 97309-5068 (toll-free 877-345-3484).* The Department has responsibility for administering the state unemployment insurance system, including determination of liability of employers for payment of UI contributions, collection of contributions from subject employers, determination of eligibility of workers for UI benefits, payment of benefits to eligible workers, and hearing and settling tax and benefit appeals. Initial unemployment compensation claims may be filed online, at <https://secure.emp.state.or.us/ocs4/>.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None.*

## Pennsylvania

### ● UNEMPLOYMENT COMPENSATION LAW

*STATUTORY CITATION:* 43 Pa. Stat. §§ 751 – 919.10

*GENERAL SUMMARY:* The Unemployment Compensation Law compels both employers and employees in most lines of work in Pennsylvania to pay contributions to the state unemployment compensation fund, in rough proportion to the amount of wages they pay or receive, as the case may be. Individuals who are temporarily out of work, who have sufficient wage credits from covered employment, and who meet other eligibility requirements are entitled under the law to weekly cash payments from the state fund.

With some exceptions, employers are required to pay unemployment contributions if they pay wages to even one employee during the calendar year. Likewise, most workers employed by an employer who is not otherwise exempt from paying UI taxes must themselves contribute to the fund.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Every farm operator or other agricultural establishment that (1) paid cash wages of \$20,000 or more for agricultural labor during any calendar quarter of the current or preceding calendar year, or (2) employed 10 or more workers in agricultural labor for some portion of a day in each of 20 different calendar weeks in the current or preceding calendar year, must pay contributions to the state unemployment compensation fund. The amount of contributions for which an employer is liable is generally equal to the total amount of wages paid during the calendar year (up to a 2017 wage limit of \$9,750 per worker) multiplied by the employer's unemployment insurance tax rate, which is determined annually by the state administering agency on the basis of the employer's UI claims experience and other factors.

**WORKER CONTRIBUTIONS** — Each employee of a subject employer is currently required to contribute 0.07 percent of his or her wages to the unemployment compensation fund, without regard to the annual wage limit applicable to employers. Workers' contributions must be withheld from earnings by the employer, who is responsible for reporting and forwarding withheld amounts to the state.

**ELIGIBILITY FOR BENEFITS** — Unemployment compensation is generally payable to any worker who (1) has registered for job search services and conducts a weekly job search, (2) has made a valid application for benefits and a claim for compensation, (3) is able to work and available for suitable work, (4) has been unemployed for a waiting period of one week, (5) has earned at least 16 times the state hourly minimum wage (\$116 at the current minimum wage of \$7.25) from UI-covered employment in each of 18 or more weeks during the first four of the last five completed calendar quarters immediately preceding application for benefits, and (6) earned at least 37 percent of total wages outside the one quarter when wages were highest.

**AMOUNT OF BENEFITS** — An eligible claimant's weekly benefit amount is defined as either (1) 50 percent of the claimant's full-time weekly wage, or (2) the compensation rate corresponding to the claimant's high-quarter earnings, as specified in the statutorily prescribed benefit tables, whichever of the two sums is greater. With respect to a week of only partial unemployment, the amount of the UI payment is generally equal to the weekly benefit amount, minus that portion of the week's part-time earnings in excess of (1) \$6, or (2) 30 percent of the weekly benefit amount, whichever is greater.

**DEPENDENTS' ALLOWANCE** — In addition to the worker's regular benefits, for each week of unemployment a claimant is also entitled to \$5 for a dependent spouse or child, plus \$3 for a second dependent.

**SEASONAL WORKER PROVISIONS** — Wages paid to a worker by certain employers engaged in seasonal operations in a seasonal industry generally may not be counted in computing the worker's eligibility for unemployment compensation, or the amount of such benefits, for any week of unemployment occurring outside the normal seasonal period of operation for that industry. The special rules of eligibility apply only to workers performing seasonal services in connection with commercial canning or commercial freezing of fruits and vegetables, and may be applied only to wages paid by an employer formally determined by the state agency to have a seasonal canning or freezing operation. Each such employer must conspicuously display notices at the workplace advising employees of the seasonal determination and of the estimated beginning and ending dates of its normal seasonal period.

#### *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** – *Office of Unemployment Compensation, Pennsylvania Department of Labor and Industry, Harrisburg, Pennsylvania 17120 (717-787-3907).* The Department is responsible for (1) determining the liability of employers for payment of unemployment insurance contributions and collecting contributions from subject employers, (2) for determining eligibility of workers for UI benefits and paying benefits to eligible workers, and (3) for resolving tax and benefit appeals lodged by employers and workers. The Department also enforces the withholding of UI contributions from employees, and hence may investigate any complaint by a worker alleging that withheld UI contributions are not being properly reported or remitted to the state by the employer. Workers who have UI-related questions may call the Department toll-free, at 888-313-7284; applications for unemployment compensation may be downloaded and filed by mail, but the recommended method is to file a claim online, at [www.uc.pa.gov](http://www.uc.pa.gov).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None.*

## Puerto Rico

### ● PUERTO RICO EMPLOYMENT SECURITY ACT

*STATUTORY CITATION:* 29 Laws P.R. Ann. §§ 701 – 717

*GENERAL SUMMARY:* The Puerto Rico Employment Security Act provides for the payment of weekly unemployment insurance benefits to jobless workers who have earned the requisite amount of wage credits from UI-insured employment and meet other eligibility requirements. Benefits are paid out of the unemployment fund, which is supported in large part by compulsory employer contributions computed as an annually fixed percentage of a subject employer's taxable payroll.

In general, every employer that has at least one employee during any day in the current or preceding calendar year is required to pay UI contributions.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — To the same extent as employing units outside the agricultural sector, every farm operator or other agricultural establishment that employs one or more workers in agricultural labor is required to pay contributions to the unemployment fund. Employers generally pay contributions to the Puerto Rico fund in an amount equal to their annually assigned tax rate, multiplied by the amount of wages paid to each worker during the calendar year, up to a per-worker wage limit of \$10,500.

**ELIGIBILITY FOR BENEFITS** — Unless otherwise disqualified, an agricultural worker is generally eligible to receive unemployment insurance benefits if he or she (1) has filed a notice of unemployment, (2) has registered for work at an employment service office, (3) has been unemployed for a waiting period of one week, and (4) has, during the first four of the last five completed calendar quarters immediately preceding notice of unemployment, earned wages from UI-insured employment in at least two of those quarters.

**AMOUNT OF BENEFITS** — The weekly benefit amount for eligible claimants who have earnings primarily or exclusively from agricultural employment, and have earnings in only one quarter of the four-quarter base period mentioned above, may range from \$10 a week up to a maximum of \$42 a week (2016).

For agricultural workers who have earnings in more than one quarter of the base period, the benefit schedule for non-agricultural workers applies, which provides for payments ranging from \$7 to \$133 a week (\$33 to \$190 beginning July 1, 2018, \$60 to \$240 beginning July 1, 2019). For any week in which a UI recipient also has earnings from part-time employment, the worker is entitled to receive the weekly benefit amount, minus that portion of the week's part-time earnings that exceeds the weekly benefit amount.

#### *SPECIAL NOTES OR ADVISORIES*

**RECENT AMENDMENTS** — The summary above reflects significant amendments enacted in the Puerto Rico Labor Transformation and Flexibility Act, a measure intended to address chronic troubles plaguing the economy of Puerto Rico. Some provisions of the Labor Transformation and Flexibility Act apply only to workers hired after the law went into effect, on January 26, 2017. In general, however, employees hired before that date are entitled to the same rights and benefits that applied to them before.

**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, Bureau of Employment Security, Puerto Rico Department of Labor and Human Resources, Hato Rey, Puerto Rico 00918 (787-625-7900)*. The Department is responsible both for the enforcement of the employer's liability for payment of UI contributions, and for administration of UI claims and benefit payments. Applications for compensation may be filed by telephone, at 787-945-7900.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None*.



## Rhode Island

### ● EMPLOYMENT SECURITY ACT

*STATUTORY CITATION:* 28 R.I. Gen. Laws §§ 28-42-1 – 28-44-71

*GENERAL SUMMARY:* The Employment Security Act establishes a fund for the payment of unemployment insurance benefits to temporarily jobless workers who have recent earnings from insured employment and meet other eligibility requirements. Benefits are financed largely by the state's employers, most of whom are obligated to contribute to the fund if they employ one or more workers during the calendar year.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — On the same terms as most non-agricultural employing units, farm operators and other agricultural establishments that employ one or more workers within any calendar year are required to pay contributions to the employment security fund on their employees' behalf. The amount of an employer's contributions is normally equal to the employer's assigned tax rate, multiplied by the amount of wages paid by the employer during the calendar year, up to a per-worker taxable wage limit. The wage limit is set at 46.5 percent of the average annual wage in covered employment during the prior calendar year; for most employers in 2017 the limit is \$22,400, but for employers in the highest tax rate group, the taxable wage base is \$23,900.

**ELIGIBILITY FOR BENEFITS** — Like their counterparts in other industries, farmworkers not otherwise disqualified are eligible for unemployment insurance benefits if (1) during the first four of the last five completed calendar quarters preceding the initial claim, they earned minimum insured wages amounting to at least 400 times the state hourly minimum wage (at the current rate of \$9.60, at least \$3,840), (2) in at least one of the four quarters, they earned at least 200 times the minimum wage (or \$1,920), and (3) their total earnings over the entire four-quarter period amount to at least 1½ times their earnings in the one quarter when earnings were highest.

Alternatively, workers may qualify if they had base-period earnings equal to at least 3 times the minimum earnings amount noted above, or \$11,520 at the current minimum wage of \$9.60.

In addition, claimants must be physically able to work and available for work, and must have registered for work and continued to report periodically as directed.

**AMOUNT OF BENEFITS** — The benefit rate payable to an eligible claimant for any week of unemployment is generally defined as 3.85 percent of the claimant's average quarterly wage over the two quarters of the base period when wages were highest; in no case, however, may the benefit rate exceed (1) 57.5 percent of the statewide average weekly wage for the preceding calendar year, or (2) the maximum weekly benefit rate in effect on July 1, 2011, whichever is higher. For any week of only partial unemployment, the claimant is entitled to a payment roughly equal to the weekly benefit rate, minus the week's part-time earnings, minus an amount equal to 1/5 of the individual's weekly benefit rate.

**DEPENDENTS' ALLOWANCE** — In addition to the basic benefit amount described above, a worker will generally also receive a weekly allowance of \$15 or 5 percent of the worker's benefit rate, whichever is greater, for each dependent child under 18 years of age, but not exceeding 5 such dependents. The total dependents' allowance for any week may not exceed the greater of \$50 or 25 percent of the worker's benefit amount.

#### *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 a federally registered farm labor contractor, (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 Unit, Income Support Division, Rhode Island Department of Labor and Training, Cranston, Rhode Island 02920 (401-243-9100)*. The Department is responsible for determining eligibility for unemployment insurance benefits, payment of benefits, and related appeals. Claims for unemployment compensation may be filed over the telephone, at 401-243-9100, or online at <http://www.dlt.ri.gov/ui/fileclaim2.htm>.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *Employer Tax Section, Division of Taxation, Rhode Island Department of Revenue, Providence, Rhode Island 02908 (401-574-8700)*. This agency is responsible for the determination of employer liability for UI contributions, and for the collection of contributions on behalf of the Rhode Island Department of Labor and Training.

## South Carolina

### ● SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE LAW

*STATUTORY CITATION:* S.C. Code §§ 41-27-10 – 41-41-50

*GENERAL SUMMARY:* The South Carolina Department of Employment and Workforce Law requires most employers in the state to pay wage-based contributions to the state unemployment compensation fund, which is created for the purpose of financing cash payments to individuals who are temporarily out of work and have sufficient wage credits from recent insured employment to qualify for benefits. With some exceptions, the law requires employers to pay unemployment contributions if they (1) paid wages of \$1,500 or more in any calendar quarter of the current or preceding calendar year, or (2) had at least one employee for some part of a day in each of 20 different calendar weeks this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Every farm operator or other agricultural establishment that (1) during any calendar quarter in the current or preceding calendar year paid cash remuneration of \$20,000 or more for agricultural labor, or (2) for some part of a day in each of 20 or more different calendar weeks in the current or preceding calendar year employed at least 10 workers in agricultural labor, must pay contributions to the state unemployment compensation fund on their behalf. With respect to each covered employee, a subject employer normally pays as contributions an annually assigned percentage of the employee's wages, up to a calendar-year wage limit of \$14,000 per worker.

**ELIGIBILITY FOR BENEFITS** — An unemployed worker in any industry is generally eligible to receive unemployment insurance benefits only if the state administering agency finds that the worker (1) has made a claim for benefits, (2) has registered for work at a state employment office and continued to report to the office periodically thereafter, (3) is able to work, available for work, and actively seeking work, (4) has been unemployed for a waiting period of one week, (5) was separated from his or her most recent job through no fault on the worker's part, and (6) has, during the first four of the last five completed calendar quarters immediately preceding the initial claim for benefits, earned \$4,450 or more from UI-covered employment, at least \$1,092 of which must have been received in the one quarter in which wages were highest, and earned total insured wages over the four-quarter base period equal to or exceeding 1½ times the amount earned in the peak quarter.

**AMOUNT OF BENEFITS** — An eligible claimant's weekly benefit amount is defined as 50 percent of the worker's average weekly wage for insured employment during the high-earnings quarter of the four-quarter base period. In no instance, however, may the weekly benefit amount be less than \$42 or greater than 2/3 of the statewide average weekly wage. For any week of unemployment, an eligible claimant is entitled to a payment equal to the weekly benefit amount, minus that part of any wages earned from part-time employment that week which exceeds 1/4 of the worker's weekly benefit amount.

#### *SPECIAL NOTES OR ADVISORIES*

**CREW LEADERS DEEMED EMPLOYERS** — A person who provides agricultural workers to a farm operator, who pays their wages either on his or her own behalf or on behalf of the farm operator, and who is registered as a farm labor contractor with the U.S. Department of Labor, is generally considered an agricultural employer. A labor contractor who meets the coverage threshold noted under the heading "Employer Contributions" above may be required to pay state UI taxes on behalf of his or her workers, if the workers are not deemed employees of the farm operator.

#### *ADMINISTRATION AND ENFORCEMENT*

**PRIMARY ENFORCEMENT AGENCY** – *Unemployment Insurance Division, South Carolina Department of Employment and Workforce, Columbia, South Carolina 29202 (803-737-2546)*. This agency has exclusive responsibility for the state's unemployment insurance program, and thus has control over determinations regarding employer liability for contributions and worker eligibility for benefits. UI claims may be filed online, at [mybenefits.dew.sc.gov](http://mybenefits.dew.sc.gov).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None*.

## South Dakota

### ● UNEMPLOYMENT COMPENSATION LAW

*STATUTORY CITATION:* S.D. Codified Laws §§ 61-1-1 – 61-7-24

*RELATED REGULATIONS:* S.D. Admin. R. 47:06:01:01 – 47:06:05:28

*GENERAL SUMMARY:* The unemployment compensation law establishes a state unemployment compensation fund, into which most South Dakota employers are required to pay contributions in rough proportion to the dollar value of their payroll. The fund is used exclusively for the payment of cash benefits to workers who are temporarily unemployed and who have recent earnings from insured employment and meet other eligibility criteria. With some exceptions, employers are required to pay UI taxes if they (1) paid wages totaling \$1,500 or more in any calendar quarter of the current or preceding calendar year, or (2) employed at least one individual for some part of a day in each of 20 different calendar weeks this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Every farm operator or other agricultural establishment that (1) paid cash wages of \$20,000 or more for agricultural labor during any calendar quarter in the current or preceding calendar year, or (2) employed 10 or more workers in agricultural labor for some portion of a day in each of 20 different calendar weeks in the current or preceding calendar year, must pay contributions to the unemployment compensation fund. The amount of a subject employer's contributions is generally computed by multiplying the amount of wages paid by the employer during the calendar year (up to a per-worker wage limit of \$15,000) by the employer's annually assigned contribution rate.

**ELIGIBILITY FOR BENEFITS** — An unemployed farmworker, like any other jobless individual, is normally eligible to receive unemployment insurance benefits only if the state administering agency finds that the worker (1) has registered for work at a state employment office and continued to report to the office periodically thereafter, (2) has made a claim for benefits, (3) is able to work and available for work, (4) has been unemployed for a waiting period of one week, and (5) has, during the first four of the last five completed calendar quarters immediately preceding the initial claim, earned at least \$728 in the one quarter when earnings were highest and earned total wages in the other three quarters amounting to at least 20 times the worker's weekly benefit amount, described below. If an applicant does not meet the monetary requirements using the first four of the last five completed calendar quarters, the base period is the four completed calendar quarters immediately preceding the individual's initial claim.

**AMOUNT OF BENEFITS** — A claimant's weekly benefit amount is defined as 1/26 of the worker's wages from insured work during the high-earnings quarter of the four-quarter base period. In no case, however, may the weekly benefit amount exceed 50 percent of the statewide average weekly wage for covered employment during the preceding year. For any week of unemployment, an eligible claimant is entitled to a payment equal to the weekly benefit amount, minus 75 percent of any earnings from part-time employment that week that exceed \$25.

**SEASONAL WORKER PROVISIONS** — Wages earned from employment in an industry designated as "seasonal" by the state labor department generally may not be counted in determining eligibility for UI benefits, or the amount of such benefits, except when unemployment occurs during the designated period of normal operation of that seasonal industry. *However, the regulatory listing of designated seasonal industries does not currently include any agriculturally related activities.*

#### *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, South Dakota Department of Labor and Regulation, Aberdeen, South Dakota 57402 (605-626-3172).* The Department is responsible for all aspects of the state unemployment insurance system, including determining employer liability for contributions, collecting contributions from subject employers, determining worker eligibility for benefits, paying benefits to eligible workers, and hearing and deciding tax and benefit appeals. Workers may apply for unemployment compensation by phone, at 605-626-3179, or online at [www.sd.uiclaims.com](http://www.sd.uiclaims.com).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None.*

## Tennessee

### ● TENNESSEE EMPLOYMENT SECURITY LAW

*STATUTORY CITATION:* Tenn. Code §§ 50-7-101 – 50-7-715

*GENERAL SUMMARY:* The Tennessee Employment Security Law authorizes the payment of unemployment insurance benefits to individuals who are temporarily out of work and who have recent earnings from insured employment and meet other eligibility requirements. Benefits are financed by premiums paid to the unemployment compensation fund by most of the state's employers, in rough proportion to the dollar amount of their payroll. Employers are generally required to pay premiums if they (1) paid wages of \$1,500 or more in any calendar quarter of the current or preceding calendar year, or (2) employed at least one worker for some portion of a day in each of 20 different calendar weeks this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Each farm operator or other agricultural employing unit that (1) paid at least \$20,000 in cash wages for agricultural labor during any calendar quarter in the current or preceding calendar year, or (2) employed at least 10 workers in agricultural labor in each of 20 different calendar weeks in the current or preceding calendar year, is required to pay premiums to the state unemployment compensation fund. An employer's premiums are generally computed on the total amount of wages paid to the employer's workers (up to an annual wage ceiling ranging from \$7,000 to \$9,000 per worker), multiplied by the employer's premium rate, which is determined each year by the state administering agency in consideration of the employer's unemployment claims experience and other factors.

**ELIGIBILITY FOR BENEFITS** — An unemployed claimant not otherwise disqualified is eligible to receive unemployment insurance benefits only if the state agency finds that the worker (1) has made a claim for benefits, (2) has furnished his or her Social Security number, (3) has registered for work at the state employment office and continued to report to the office periodically thereafter, (4) is able to work, available for work, and making a reasonable effort to find work, (5) has been unemployed for a waiting period of one week, and (6) has, during the first four of the last five completed calendar quarters immediately preceding the initial claim, earned quarterly wages of at least \$780 averaged over the two quarters when earnings were highest.

**AMOUNT OF BENEFITS** — An individual's weekly benefit amount varies according to the quarterly wage average mentioned above, but may range from \$30 to \$275 per week. For any week of unemployment, the claimant is entitled to a UI payment equal to the weekly benefit amount, minus that part of the week's part-time earnings (if any) which exceeds the greater of \$50 or 25 percent of the weekly benefit amount.

#### *SPECIAL NOTES OR ADVISORIES*

**LIABILITY OF CREW LEADERS AND LABOR CONTRACTORS** — For purposes of determining liability for payment of unemployment premiums, in cases where farmworkers (other than workers operating mechanized equipment) are furnished to a farm operator by a crew leader who is a federally registered farm labor contractor, and the workers are not employees 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 Compensation Division, Tennessee Department of Labor and Workforce Development, Nashville, Tennessee 37243 (toll-free 844-224-5818)*. The Department is responsible for enforcing the collection of premiums from subject employers, administering the payment of benefits to eligible claimants, and adjudicating related appeals by employers and workers. Claims for unemployment compensation may be filed online, at <https://www.jobs4tn.gov/vosnet/registration/ind/uiclaim.aspx>.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None*.

## Texas

### ● TEXAS UNEMPLOYMENT COMPENSATION ACT

*STATUTORY CITATION:* Tex. Labor Code §§ 201.001 – 215.044

*GENERAL SUMMARY:* The Texas Unemployment Compensation Act provides for the payment of weekly cash benefits to workers who are temporarily unemployed, have recent earnings from insured employment, and meet other eligibility criteria. Benefits are payable from the state unemployment compensation fund, which is financed by contributions from employers. In general, employers are subject to payment of UI contributions if they (1) paid wages of \$1,500 or more during a calendar quarter in the current or preceding calendar year, or (2) employed at least one individual for a portion of at least one day during 20 or more different calendar weeks this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — In most instances, with respect to wages paid for farmwork performed by migrant, seasonal and other agricultural workers under the circumstances outlined below, farm operators and other agricultural establishments in Texas are liable for unemployment insurance contributions on their workers' behalf. Generally, the amount of a subject employer's contributions is equal to the employer's total wage payments during the calendar year up to a taxable wage limit of \$9,000 per worker, multiplied by the employer's contribution rate, which is determined annually by the state administering agency on the basis of the employer's UI claims experience and other factors.

**Migrant Workers** — All wages paid to a farmworker for agricultural services which require the worker to be absent overnight from his or her permanent place of residence are subject to contributions from the employer, and all such wages are countable in determining the worker's eligibility for and the amount of UI benefits.

**Seasonal Workers** — Wages paid for agricultural services which do not require the worker's overnight absence from home are subject to employer contributions and are counted for UI benefit purposes under either of the following conditions:

(1) When the worker is performing services in an orchard, in a vineyard, or on a farm primarily devoted to the production of fruit, vegetables, potatoes, sugarbeets or vegetable seeds.

(2) When the worker is working for a farm operator or farm labor contractor who employs migrant workers doing the same work, at the same time, and at the same location as the seasonal worker.

**Other Agricultural Workers** — Wages paid to any non-migrant, non-seasonal worker performing agricultural services are subject to employer contributions and are countable in determining the worker's eligibility for benefits under either of these conditions:

(1) When the worker is employed by an employer who, during any calendar quarter of the current or preceding calendar year, paid cash wages of \$6,250 or more for agricultural labor.

(2) When the worker is employed by an employer who, for some part of a day in each of 20 different calendar weeks in the current or preceding calendar year, employed at least 3 workers in agricultural labor.

**ELIGIBILITY FOR BENEFITS** — An unemployed farmworker, like any other jobless individual not otherwise disqualified, is generally eligible to receive unemployment benefits only if the state agency finds that the worker (1) has registered for work and continued to report as instructed, (2) has made a valid claim for benefits, (3) is able to work and available for work, and (4) has, during the first four of the last five completed calendar quarters immediately preceding the initial claim for benefits, earned UI-insured wages amounting to at least 37 times the worker's weekly benefit amount (explained below) and had insured earnings in at least two quarters of the four-quarter base period.

**AMOUNT OF BENEFITS** — The weekly benefit amount for an eligible claimant who is totally unemployed in any given week is generally equal to 1/25 of the worker's wages from insured employment during the one quarter of the four-quarter base period in which wages were highest. Minimum and maximum amounts are tied to the statewide average weekly wage for UI-covered employment, but benefits currently range between \$66 and \$493 per week. For any week of partial unemployment, a worker is generally eligible for a UI payment at the weekly benefit amount, plus \$5 or 25 percent of the benefit amount, whichever is greater, minus the wages earned that week from part-time work.

#### *SPECIAL NOTES OR ADVISORIES*

**LIABILITY OF CREW LEADERS AND LABOR CONTRACTORS** — If a farm labor contractor or labor agent furnishes farmworkers to perform agricultural services for a farm operator, the contractor is liable for the payment of UI taxes as if the contractor were the employer of the workers, without regard to the right of control or other factors commonly used to determine the employer-employee relationship. If, however, the labor contractor does not pay taxes as required, the farm operator or other person for whom the workers' services are being performed is jointly liable, together with the contractor, for the payment of contributions. Labor contractors are obligated to notify each farm operator with whom they contract as to whether or not they pay UI taxes in Texas and, if so, must present evidence to that effect.

#### *ADMINISTRATION AND ENFORCEMENT*

**PRIMARY ENFORCEMENT AGENCY** – *Unemployment Insurance and Regulation Division, Texas Workforce Commission, Austin, Texas 78778 (512-463-7234; toll-free 800-939-6631).* The Commission has sole responsibility for administering the state's unemployment insurance system, including employer tax liability determinations, collection of contributions, benefit eligibility determinations, payment of benefits, and adjudication of tax and benefit appeals. Claims for unemployment compensation may be filed online, at <https://apps.twc.state.tx.us/UBS/security/logon.do>.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None.*

## Utah

### ● EMPLOYMENT SECURITY ACT

*STATUTORY CITATION:* Utah Code §§ 35A-4-101 – 35A-4-508

*GENERAL SUMMARY:* The Employment Security Act makes unemployed workers who have recent earnings from insured employment and meet other eligibility criteria eligible to receive weekly unemployment insurance benefits, financed largely through a payroll tax levied against most of the state's employers. With some exceptions, employers are required to pay UI taxes if they employ one or more workers for some portion of a day during the calendar year.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Every farm operator or other agricultural employing unit that (1) paid \$20,000 or more in cash wages for agricultural labor in any calendar quarter of the current or preceding calendar year, or (2) employed 10 or more workers in agricultural labor for some part of a day in each of 20 different calendar weeks in the current or preceding calendar year, is required to pay contributions to the state unemployment compensation fund on the workers' behalf. The amount of the contributions depends on the employer's payroll expenditures (which are subject to a per-worker taxable limit determined each year by law) and the employer's UI claims experience.

**ELIGIBILITY FOR BENEFITS** — An unemployed worker not otherwise disqualified is eligible to receive UI benefits only if the state administering agency finds that the worker (1) has made a claim for benefits, (2) has registered for work at the state employment office, (3) is able to work, available for work, and actively seeking work, (4) has been unemployed for a waiting period of one week, and (5) has, during the first four of the last five completed calendar quarters immediately preceding the initial claim for benefits, earned total wages amounting to at least 1½ times the amount the worker earned in the one quarter of the four-quarter base period in which earnings were highest.

**AMOUNT OF BENEFITS** — An individual's weekly benefit amount is generally defined as 1/26 of the worker's insured wages in the high-earnings quarter mentioned above, up to a maximum amount of 62.5 percent of the statewide average weekly wage for insured employment. An eligible claimant who is unemployed in any given week is entitled to a UI benefit payment roughly equal to the worker's weekly benefit amount, minus that portion of any part-time earnings that week which exceeds 30 percent of the weekly benefit amount.

#### *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, Utah Department of Workforce Services, Salt Lake City, Utah 84145 (801-526-9235; toll-free 800-848-0688).* The Department is responsible for administering the state unemployment insurance system, including the determination of employer liability for UI taxes, collection of taxes from liable employers, determination of worker eligibility for UI benefits, payment of benefits to eligible workers, and hearing and settlement of related employer and worker appeals. Claims for unemployment compensation may be filed online, at [jobs.utah.gov/ui/InitialClaims](http://jobs.utah.gov/ui/InitialClaims).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None.*

## Vermont

### ● UNEMPLOYMENT COMPENSATION LAW

*STATUTORY CITATION:* Vt. Stat. Title 21, §§ 1301 - 1471

*GENERAL SUMMARY:* Vermont's unemployment compensation law requires most employers to pay unemployment insurance contributions to the state, in rough proportion to the dollar amount of their payroll. Contributions are used to pay weekly benefits to temporarily jobless workers who have recent earnings from insured employment and meet other eligibility criteria. Employers are generally required to pay UI contributions if they (1) paid wages of \$1,500 or more in any calendar quarter of the current or preceding calendar year, or (2) employed at least one worker for some part of a day in each of 20 different calendar weeks this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Every farm operator or other agricultural establishment that (1) during any calendar quarter of the current or preceding calendar year paid \$20,000 or more for agricultural labor, or (2) for any portion of a day in each of 20 different calendar weeks in the current or preceding calendar year employed 10 or more workers in agricultural labor, must pay unemployment insurance contributions to the state. The amount of contributions payable is normally equal to the employer's total wage payments during the calendar year (up to a per-worker taxable wage limit determined by the state administering agency each year), multiplied by the employer's contribution rate, which is set annually by the administering agency on the basis of the employer's UI claims experience and other factors.

**ELIGIBILITY FOR BENEFITS** — A farmworker or any other unemployed individual is eligible to receive benefits only if the state agency finds that the worker (1) has registered for work at the state employment office, (2) has made a claim for benefits, (3) is able to work and available for work, (4) has been unemployed for a waiting period of one week, and (5) has, during the first four of the last five completed calendar quarters immediately preceding the initial claim for benefits, earned at least \$1,000 from insured employment in at least one such quarter and been paid additional insured wages which equal or exceed 40 percent of the wages received in the one quarter when earnings were highest.

**AMOUNT OF BENEFITS** — A claimant's weekly benefit amount is calculated by dividing the worker's earnings during the two quarters of the four-quarter base period in which earnings were highest by 45, but in no event may the weekly benefit amount exceed the statutorily prescribed maximum level. For any week in which an eligible claimant has earnings from part-time employment, the worker is entitled to a UI payment equal to the worker's weekly benefit amount, minus the week's part-time earnings.

#### *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, Vermont Department of Labor, Montpelier, Vermont 05601 (802-828-4333)*. This agency is responsible for the collection of unemployment insurance contributions from employers determined liable for such payments, and is likewise responsible for the issuance of UI benefits to workers found eligible to receive them. The Department also hears and decides appeals filed by employers and employees regarding tax liability and benefit claims. Workers who are temporarily without a job and who believe they may qualify for benefits may file a claim by toll-free telephone, at 877-214-3330, or online at [uipublic01.labor.vermont.gov](http://uipublic01.labor.vermont.gov).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None*.

## Virginia

### ● VIRGINIA UNEMPLOYMENT COMPENSATION ACT

*STATUTORY CITATION:* Va. Code §§ 60.2-100 – 60.2-637

*GENERAL SUMMARY:* The Virginia Unemployment Compensation Act establishes an unemployment compensation fund in the state treasury, into which most employers are required to pay taxes in proportion to their taxable wage payments. The fund is used to finance unemployment insurance benefits for jobless workers who have recent earnings from insured employment and meet other eligibility criteria. With some exceptions, employers must pay unemployment contributions if they (1) paid at least \$1,500 in wages in any calendar quarter of the current or preceding calendar year, or (2) employed at least one worker for some part of a day in each of 20 different weeks this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Every farm operator or other agricultural establishment that (1) paid \$20,000 or more in agricultural wages in any calendar quarter of the current or preceding calendar year, or (2) employed 10 or more workers in agricultural labor for any part of a day in each of 20 different calendar weeks in a calendar year, must pay unemployment insurance taxes to the state. The amount of the tax is normally computed as an annually assigned percentage of the first \$8,000 in wages paid to each employee, the tax rate depending on the employer's UI claims experience and other factors.

**ELIGIBILITY FOR BENEFITS** — In brief, an unemployed individual is eligible to receive benefits only if the state administering agency finds that the worker (1) is not unemployed as a result of involvement in a labor dispute, (2) is not receiving UI benefits from another state, (3) is not on paid vacation, (4) has registered for work with the state employment service and continued to report periodically thereafter, (5) has made a claim for benefits, (6) is able to work, available for work, and actively seeking work, (7) has served a one-week waiting period, and (8) has, during the first four of the last five completed calendar quarters immediately preceding the initial claim, had earnings in at least two of the four quarters and earned at least \$3,000 from UI-covered employment in the two quarters in which earnings were highest.

**AMOUNT OF BENEFITS** — An eligible claimant's weekly benefit amount depends on the earnings in the two high-earnings quarters of the base period mentioned above, but the benefit amount may currently range from \$60 to \$378 per week. The UI payment for any week of unemployment is equal to the weekly benefit amount, minus that portion of the week's part-time earnings, if any, which exceeds \$50.

#### *SPECIAL NOTES OR ADVISORIES*

**LIABILITY OF CREW LEADERS AND LABOR CONTRACTORS** — For purposes of determining liability for payment of unemployment taxes, 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 Compensation Division, Virginia Employment Commission, Richmond, Virginia 23219 (804-786-3061)*. The Commission is responsible for administering all aspects of the Unemployment Compensation Act, including determination of employer liability for UI taxes, collection of taxes, determination of worker eligibility for UI benefits, payment of benefits, and adjudication of tax and benefit appeals. Unemployment compensation claims may be filed by toll-free telephone, at 866-832-2363, or online, at [www.vec.virginia.gov/unemployed/online-services/apply-for-unemployment-benefits](http://www.vec.virginia.gov/unemployed/online-services/apply-for-unemployment-benefits).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None*.



## Washington

### ● EMPLOYMENT SECURITY ACT

*STATUTORY CITATION:* Wash. Rev. Code §§ 50.01.005 – 50.98.110

*GENERAL SUMMARY:* Among other legislative purposes, the Employment Security Act establishes a state unemployment compensation fund for the payment of weekly cash benefits to workers who are temporarily unemployed, have recently worked in insured employment, and meet other eligibility criteria. The fund is supported by compulsory contributions collected from most of the state's employers in rough proportion to their payroll expenditures. With some exceptions, employers with one or more employees are required to pay contributions.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — A farm operator, crew leader or other agricultural establishment that (1) paid \$20,000 or more in cash wages for agricultural labor during any calendar quarter in the current or preceding calendar year, or (2) employed 10 or more workers in agricultural labor for some part of a day in each of 20 different calendar weeks in the current or preceding calendar year, must pay state unemployment insurance contributions. The amount of the UI tax is determined by multiplying the employer's taxable wage payments during the calendar year by the employer's tax rate, which is assigned annually by the state administering agency on the basis of the employer's UI claims experience and other factors. The amount of each worker's wages subject to the tax in any year is generally limited to 80 percent of the statewide average annual wage for UI-covered employment during the second preceding calendar year.

**ELIGIBILITY FOR BENEFITS** — An unemployed individual is eligible to receive benefits only if the state agency finds that the worker (1) has registered for work with the state employment office and continued to report periodically thereafter, (2) has filed an application for an initial determination of eligibility and made a claim for benefits, (3) is able to work and available for work, (4) has been unemployed for a waiting period of one week, (5) is actively seeking work each week and participating in re-employment services if required, and (6) has earned wages for no less than 680 hours of UI-covered employment during either (a) the first four of the last five completed calendar quarters immediately preceding the application for initial determination of eligibility, or (b) the *last* four quarters of the five-quarter period.

Students, farm interns, members of the employer's own family, and workers not legally authorized to work in the U.S. are not eligible for unemployment benefits.

**AMOUNT OF BENEFITS** — An individual's weekly benefit amount is defined as 3.85 percent of the worker's quarterly wages from UI-covered employment, averaged over the two quarters of the worker's four-quarter base year in which such wages were highest. In no case, however, may the weekly benefit amount be (1) more than 63 percent of the statewide average weekly wage for covered employment in the preceding calendar year, or (2) less than 15 percent of last year's average weekly wage. For any week of unemployment, the claimant is generally entitled to a UI payment equal to the weekly benefit amount, minus 75 percent of that portion of the week's part-time earnings (if any) in excess of \$5.

#### *SPECIAL NOTES OR ADVISORIES*

**LIABILITY OF CREW LEADERS AND LABOR CONTRACTORS** — Unless it is established to the satisfaction of the Department that services were performed in the employ of the crew leader, farmworkers performing agricultural services for a farm operator through or under the supervision of a crew leader are deemed employees of the farm operator, and if the farm operator meets the payroll test described above, the farm operator is liable for payment of UI contributions on the workers' behalf. Furthermore, in the event a crew leader is judged to be the employer but fails to pay required contributions, the farm operator is liable for the contributions on the workers' wages, even if the farm operator does not meet the coverage test.

#### *ADMINISTRATION AND ENFORCEMENT*

**PRIMARY ENFORCEMENT AGENCY** – *Unemployment Insurance Program, Washington State Employment Security Department, Olympia, Washington 98507 (360-902-9500).* Administration of the state unemployment insurance program, from the collection of UI contributions from subject employers to the payment of benefits to eligible workers, is handled exclusively by the Department. An application for benefits may be filed by toll-free telephone, at 800-318-6022, or online, at <https://esd.wa.gov>.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None.*

## West Virginia

### ● UNEMPLOYMENT COMPENSATION LAW

*STATUTORY CITATION:* W. Va. Code §§ 21A-1-1 – 21A-11-1

*GENERAL SUMMARY:* The Unemployment Compensation Law seeks to provide a measure of security to families of unemployed workers, by authorizing the collection of unemployment insurance contributions from most employers in the state, to finance the payment of weekly benefits to persons who are temporarily out of work, have recent earnings from insured employment, and meet other eligibility requirements. With some exceptions, employers are required to pay unemployment contributions if they (1) paid \$1,500 or more in wages in any calendar quarter of the current or preceding calendar year, or (2) had at least one employee for some part of a day in each of 20 different calendar weeks this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Every farm operator or other agricultural employing unit that (1) during any calendar quarter in the current or preceding calendar year paid cash wages of \$20,000 or more for agricultural labor, or (2) for some part of a day in each of 20 different calendar weeks in the current or preceding calendar year employed 10 or more workers in agricultural labor, is required to pay unemployment insurance contributions to the state. A subject employer is generally liable for contributions on the first \$12,000 in wages paid to each employee during the calendar year, at a tax rate prescribed annually by the state administering agency in accordance with the employer's UI claims experience and other factors.

**ELIGIBILITY FOR BENEFITS** — A farmworker or any other unemployed person is eligible to receive unemployment benefits only if the state agency finds that the worker (1) has registered for work with the state employment service, (2) has made a claim for benefits, (3) is able to work, available for work, and conscientiously seeking work, (4) has been unemployed for a waiting period of one week, and (5) has, during the first four of the last five completed calendar quarters immediately preceding the initial claim, earned at least \$2,200 in UI-covered wages, with earnings in more than one such quarter.

**AMOUNT OF BENEFITS** — The weekly benefit rate for an eligible claimant currently varies from \$24 to \$424 per week, depending on the worker's total earnings in the four-quarter base period mentioned above and subject to prescribed rules governing maximum weekly benefits. An eligible individual who is partially unemployed in any week is entitled to a UI payment equal to the worker's weekly benefit rate, minus that part of the week's part-time earnings which exceeds \$60.

**SEASONAL WORKER PROVISIONS** — A person who has worked less than 100 days during the base period in an industry recognized as seasonal (such as agricultural production, food processing, or canning) is not eligible for UI benefits unless the worker has base-period earnings from non-seasonal UI-covered employment amounting to at least \$100.

#### *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 Compensation Division, WorkForce West Virginia, West Virginia Department of Commerce, Charleston, West Virginia 25305 (304-558-2624; toll-free 877-967-5498).* This agency is responsible for the collection of unemployment insurance contributions from subject employers, the payment of UI benefits to eligible workers, and the adjudication of employer and worker appeals. Unemployment compensation claims may be filed at any local WorkForce West Virginia office.

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None.*

## Wisconsin

### ● UNEMPLOYMENT INSURANCE LAW

*STATUTORY CITATION:* Wis. Stat. §§ 108.01 – 108.26

*GENERAL SUMMARY:* Chapter 108 of the Wisconsin statutes authorizes the payment of unemployment insurance benefits to workers who are temporarily out of work, have recent earnings from insured employment, and meet other qualifications. To finance the payment of UI benefits, the law establishes an unemployment reserve fund and requires most employers in the state to pay contributions to the fund in rough proportion to their payroll expenditures. With some exceptions, employers are required to pay UI taxes if they (1) paid wages totaling \$1,500 or more during any quarter of the current or preceding calendar year, or (2) employed at least one worker for any part of a day in each of 20 or more calendar weeks this year or last.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — In general, every farm operator or other agricultural establishment that (1) paid cash wages for agricultural labor amounting to \$20,000 or more during any quarter of the current or preceding calendar year, or (2) employed 10 or more workers in agricultural labor for some part of a day in at least 20 different calendar weeks in the current or preceding calendar year, is required to pay UI contributions to the state. With respect to each employee, a subject employer is liable for contributions on the first \$14,000 in wages paid during the calendar year, at a tax rate assigned by the state administering agency on the basis of the employer's UI claims experience and other factors.

**ELIGIBILITY FOR BENEFITS** — In general, an unemployed worker not otherwise disqualified is eligible for unemployment insurance benefits only if the worker (1) is able to work, available for work, and seeking suitable work, (2) has registered for work with the public employment service, and (3) has, during the first four of the last five calendar quarters immediately preceding the initial claim for benefits, earned at least 35 times the weekly benefit rate (explained below) from UI-covered employment, and at least 4 times the weekly benefit rate outside the one quarter in which earnings were highest.

**AMOUNT OF BENEFITS** — The weekly benefit rate for an eligible worker who is totally unemployed is generally equal to 4 percent of the claimant's earnings during the one quarter of the four-quarter base period when earnings were highest; currently, UI benefits may range from \$53 to \$370 per week. For any week during which an eligible claimant has earnings from part-time employment, the first \$30 of the week's wages are disregarded in computing the amount of the UI payment, and the claimant's applicable weekly benefit rate is reduced by 67 percent of the remaining amount.

#### *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 a federally registered farm labor contractor, (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, Wisconsin Department of Workforce Development, Madison, Wisconsin 53707 (414-438-7705).* The Department has control of all aspects of the state's unemployment insurance system, from collection of UI taxes from subject employers, to payment of UI benefits to eligible workers, to adjudication of tax and benefit appeals. Claims for unemployment compensation may be filed online, at [my.unemployment.wisconsin.gov](http://my.unemployment.wisconsin.gov).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None.*

## Wyoming

### ● WYOMING EMPLOYMENT SECURITY LAW

*STATUTORY CITATION:* Wyo. Stat. §§ 27-3-101 – 27-3-706

*GENERAL SUMMARY:* The Wyoming Employment Security Law establishes a state unemployment compensation fund for the purpose of financing weekly cash payments to temporarily unemployed workers who have recent earnings from insured employment and meet other eligibility criteria. The unemployment compensation fund is supported by contributions from most Wyoming employers, who are taxed in proportion to the dollar amount of their payroll. With certain exceptions, employers who have one or more employees are required to pay UI taxes.

#### *PROVISIONS APPLICABLE TO AGRICULTURE*

**EMPLOYER CONTRIBUTIONS** — Every farm operator or other agricultural establishment that (1) paid cash agricultural wages of \$20,000 or more during any calendar quarter in the current or preceding calendar year, or (2) employed 10 or more workers in agricultural labor for any part of a day in 20 or more calendar weeks in the current or preceding calendar year, is required to pay unemployment insurance contributions to the state. At a state-assigned contribution rate that depends on the employer's UI claims experience and other factors, a subject employer is liable for contributions on each employee's total wages over the calendar year, up to a taxable wage limit equal to 55 percent of the statewide average annual wage for UI-covered employment.

**ELIGIBILITY FOR BENEFITS** — A farmworker, like any other unemployed individual not otherwise disqualified, is eligible for unemployment benefits if the worker (1) registers for work and continues to report to the state employment office, (2) files a benefit claim, (3) is able to work, available for work, and actively seeking work, and (4) has, over the first four of the last five completed calendar quarters immediately prior to the initial claim, earned total insured wages equal to or exceeding 8 percent of the statewide average annual wage, and total wages of at least 1.4 times the wages earned in the one quarter of the four-quarter base period in which earnings were highest.

**AMOUNT OF BENEFITS** — In general, the weekly benefit amount for an eligible claimant is defined as 4 percent of the worker's high-quarter earnings in the four-quarter base period, but in no event may the weekly benefit amount be more than 55 percent of the statewide average weekly wage for UI-covered employment. The amount of the unemployment compensation payment for any given week is approximately equal to the worker's weekly benefit amount, minus that portion of any earnings from part-time employment that week which exceeds 50 percent of the weekly benefit amount.

#### *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, Wyoming Department of Workforce Services, Casper, Wyoming 82601 (307-235-3264).* The UI Division is responsible for administering the payment of unemployment insurance benefits to eligible workers, and for enforcing the collection of UI contributions from employers who are subject to the Employment Security Law. Appeals of benefit and tax decisions are also heard and decided by this agency. Claims for unemployment compensation may be filed by calling 307-473-3789, or online at [doe.state.wy.us/InetClaims](http://doe.state.wy.us/InetClaims).

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** – *None.*