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 $^{1}/_{3}$ 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.*