

● 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.

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY — *None.*