

## ● 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.*