

EMPLOYERS' QUICK REFERENCE GUIDE



Issued by the
Division of Unemployment Insurance
www.mdunemployment.com

May 2010



DEPARTMENT OF LABOR, LICENSING AND REGULATION

Utilize Unemployment Insurance (UI) Technology Enhancements

Employers can accomplish many UI related tasks via the Internet (www.mdunemployment.com).

1. Establish a new employer account;
2. File Quarterly Tax and Wage Record Reports;
3. Submit responses for "Separation Information" requests regarding former employees who are filing for benefits;
4. Get information via dozens of "Frequently Asked Questions (FAQ's)";
5. Get contact names and telephone number for UI staff;
6. Contact us via e-mail (ui@dllr.state.md.us); or
7. Download and/or print additional copies of the Guide.



May 01, 2010

Dear Employer:


The Department of Labor, Licensing and Regulation has developed this Unemployment Insurance “Employers’ Quick Reference Guide.” It is designed to be a quick reference tool for personnel at your place of business responsible for handling Unemployment Insurance (UI) tax and claim forms and issues. A copy of this Guide and other information about unemployment insurance can be found on our website at www.mdunemployment.com.

The UI program contains many complex components. We hope the information provided in this guide will help you with your required reports and in tracking and controlling your UI costs. We have tried to stress the importance of proper record keeping and timely and accurate reporting.

Please ensure that your tax accountant and Human Resources Units receive a copy of the Guide.

Working together, we can continue to maintain a solvent Unemployment Insurance Trust fund while ensuring that benefits are properly paid to eligible individuals.

Sincerely yours,



Julie Ellen Squire
Assistant Secretary
Division of Unemployment Insurance

UNEMPLOYMENT INSURANCE (UI)

Unemployment insurance is for workers who lose their jobs through no fault of their own. Unemployment insurance is precisely that, insurance, and it belongs to the claimant who meets the terms and conditions of the Maryland Unemployment Insurance Law.

The UI Program is financed by the Federal Unemployment Tax Act (FUTA) and must adhere to broad Federal guidelines. Administrative funds are distributed to States based on each State's claimload. The Maryland UI Program is administered by the Department of Labor, Licensing and Regulation. Funds are deposited to the Maryland Unemployment Insurance Trust Fund which is not part of Maryland General Revenues or any other State fund. The UI Trust Fund is used for the sole purpose of paying benefits to the unemployed.

EMPLOYEE RIGHTS

It is unlawful for an employer to require an employee to release, repay, pay into, or waive any unemployment insurance benefit rights, for any reason. An employer may be prosecuted for doing so.

PROGRAM PURPOSE

The purpose of the Unemployment Insurance Program is to pay benefits to the worker seeking work who is unemployed through no fault of his/her own and to help the worker find a suitable job through a Division of Workforce Development center and other Workforce Investment Act (WIA) partners.

IMPORTANT TIPS FOR EMPLOYERS

- ✔ Complete a Combined Registration Application within 20 days after the business begins operation. The Division of Unemployment Insurance uses the application to determine if you are liable for Maryland unemployment insurance taxes. If you are liable, an unemployment insurance account number is established. The application can be completed at www.marylandtaxes.com.
- ✔ Display two (2) posters about employees' unemployment insurance coverage in an area in the workplace where they can be easily seen by employees. Posters are provided when the unemployment insurance account is established. Additional posters can be obtained by calling (410) 767-2413.
- ✔ File quarterly unemployment insurance tax returns and pay the appropriate amount of taxes due by the respective due dates as summarized below. Blank forms are automatically mailed to employers by the quarter ending date.

Quarter Ending Date	Due Date
March 31	April 30
June 30	July 31
September 30	October 31
December 31	January 31

- ✔ NOTE: If the due date of the reports fall on a Saturday or Sunday, the reports are due on the next business day.
- ✔ Respond to requests for separation information you receive for any former employees who become separated from the business and file claims for unemployment insurance benefits.

Address Change Requests - submit to the:
Employer Status Unit
1100 North Eutaw Street - /Room 411
Baltimore, MD 21201
or call (410) 767-2414 or e-mail status@dllr.state.md.us.

- ✔ When requested, be available to provide information on eligibility issues resulting from claims filed by former employees.
- ✔ Review the statement of benefits paid to former employees and charged to your unemployment insurance account. If benefits are charged, a statement is mailed at the end of the calendar quarter in which the benefits are paid. These charges directly affect your tax rate and the amount of taxes you pay.

IMPORTANT FACTS

Briefly, here are a few important facts about the value of unemployment insurance to our economy:

- ✔ No other insurance program, public or private, so effectively safeguards the income of the worker and the economic stability of the community.
- ✔ Unemployment insurance helps maintain skill levels of the labor force. For unemployed workers, it means partial wage replacement income to tide them over a period of unemployment. A worker who receives weekly benefits can afford to take reasonable time to find a job in his/her customary occupation instead of being forced to accept work at a lower skill level to meet expenses.
- ✔ Since World War II, the United States has endured six major recessions. Each time, unemployment insurance was an important factor in recovery. It

helped prevent a sharp drop in consumer spending, thus averting a possible full-scale depression.

- ✔ Unemployment insurance benefits are not paid to workers who cannot qualify.
- ✔ Benefits are not high enough, nor do they last long enough, to diminish the claimant's incentive to work.
- ✔ Unemployment insurance helps maintain purchasing power in a community where workers have been laid off. It helps prevent the secondary unemployment of people who provide goods and services that workers purchase.
- ✔ The vast majority of claimants prefer to work rather than draw unemployment insurance benefits.
- ✔ Unemployment insurance benefits are taxable for State and Federal purposes.

CRITICAL PROCEDURES

Employers experiencing a "Mass Layoff", (even temporary) that affects 25 or more workers, are required by Maryland law to submit a listing of the laid off workers to the Secretary at least 48 hours in advance. See page 19 for details.

For layoffs of 100 or more workers, the Federal WARN (Worker Adjustment and Retraining Notification) Act provisions apply, (including fines of \$500 per day for non-compliance). See page 19 for more details.

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NEED HELP ON LINE?

Try WebTax at www.mdunemployment.com

WebTax offers the following services for employers:

- file a current quarter Contribution/Employment Report and pay the taxes due on the report.
- pay unemployment insurance taxes for any quarter by credit card or ACH Debit.
- view and print a quarterly contribution/employment report for a prior quarter that was filed online.
- view and print quarterly Benefit Charge Statements. Benefit Charge Statements list unemployment insurance benefits paid to former employees that are charged to the employer's account.
- view and print the annual Rate Notice.
- request to have an employment insurance account closed.
- change an address.
- request re-certification of State, UI payments (FUTA 940C).



Requirements to Use WebTax:

Previous Users: You need your Maryland unemployment insurance employer number and the PIN that you created when you used WebTax for the first time.

Forgot your PIN? Click on “Request my PIN Reset” through the Automated PIN Reset Service. In order to reset your PIN, you will need your Maryland unemployment insurance account number, federal employer identification number, and the total wage amount on the prior quarter's Contribution Report. Please remember that the total wage amount on the report was rounded to the nearest whole dollar.

New Users: You will need a PIN and save that PIN for future use. To establish the PIN, click “Enroll Me Now” when prompted. You will need your Maryland unemployment insurance account number and federal identification number.

NEED HELP BY TELEPHONE?

Call the Employers' Line at one of the
Baltimore Metropolitan Telephone
Numbers listed on page 3.

OR

If outside of the Baltimore Area,
call 1-800-492-5524.



What Is The Employers' Line?

The Employers' Line is a telephone system that provides the following services for employers:

- File a “no wage” quarterly contribution/employment report by telephone
- Obtain information about the Maryland Unemployment Insurance Program, including an employer's account balance and tax rate
- Obtain a blank contribution/employment report form or an adjustment form of prior taxes paid

The system intends to minimize transfers between persons, which avoids repeating the purpose of your call each time you would speak to a different person. If the unit's representatives are all busy with prior calls, leave a message on Voice Mail for a return call. A representative will return your call by the close of the next business day. If your call is not returned within one working day, we encourage you to call back. Every call is important to us because we want to provide timely and accurate information.

HOW TO USE THE MARYLAND UNEMPLOYMENT INSURANCE EMPLOYERS' LINE

1-800-492-5524

Baltimore Metro Area: 410-949-0033

The following features of the Employers' Line are available 24 hours a day!

When ordering blank quarterly contribution/employment reports or obtaining your account balance or tax rate, you will be asked for your ten (10) digit Maryland account number. The number begins with two (2) zeros. If you prefer to speak with an Agency representative, contact the appropriate unit shown on the next page.

Telephone keypad entries shown below should be entered as soon as you hear the recorded voice. Afterward make single entries in response to each question.

SERVICE REQUESTED	QUICK DIALING KEYPAD ENTRIES
Automatic order of blank tax returns for the current and any delinquent prior quarters.	Press 1 3 1 (Then follow the instructions of each recorded message).
Automatic Fax of the form to adjust prior taxes paid.	Press 1 3 2 (Then follow the instructions of each recorded message).
Automatic Fax of blank Combined Registration Application for new employers to establish new U.I. accounts.	Press 1 3 2 (Then follow the instructions of each recorded message).
Dial N' File - Automated filing of Contribution/Employment Report to reflect "no wages" paid to employees for the most recent completed quarter and/or prior quarters	Press 1 1 1 (Then follow the instructions of each recorded message).
Employer's account balance	Press 1 5 (Then follow the instructions of each recorded message).
Employer's tax rate	Press 1 6 (Then follow the instructions of each recorded message).
Payment Plan	Press 1 7 (Then follow the instructions of each recorded message).

For additional assistance, service representatives are available between 8 a.m. and 4:30 p.m., Monday through Friday. Refer to the table on the next page to determine the unit that can best assist you.

UI TAX UNITS EMPLOYER ASSISTANCE SHEET

<p>My concern is:</p>	<p>I Have Received One of The Following Forms and/or Notices.</p>	<p>Name of Responsible Unit and Direct Phone Line for the Baltimore Metro Area</p>	<p>Toll Free (1-800-492-5524) Quick Dialing Instructions for Callers with Touch Tone Phone after Welcome by Recorded Voice (Rotary Dialers Stay on the line For Operator.</p>
<p>New Employer - Establish U.I. account; Questions About U.I. Coverage; Mailing and Business Location Address Changes; End Liability/Close U.I. Account.</p>	<p>Combined Registration Application, Notice of U.I. Liability</p>	<p>Employer Status 410-767-2414</p>	<p>Press: 1 2 1 1</p>
<p>Tax Rate Assigned.</p>	<p>Tax Rate Notice</p>	<p>Experience Rate 410-767-2413</p>	<p>Press: 1 2 1 3</p>
<p>Need Blank Quarterly Returns; Questions on How To Complete Quarterly Tax Returns; Inquiries About Delinquent Notices.</p>	<p>Quarterly Tax Returns Delinquent Notices Notice of Pending Civil Action</p>	<p>Employer Assistance 410-767-2412</p>	<p>Press: 1 2 1 2</p>
<p>Inquiries Regarding the Assessment of \$15 Penalties For Not Returning Separation Notices.</p>	<p>Notice of \$15 Penalty Assessment</p>	<p>Separation Notices 410-767-3200</p>	<p>Press: 1 2 1 7</p>
<p>Inquiries Regarding A Notice of First Benefit Check Paid To Former Employee; Inquiries Regarding Benefits Paid To A Former Employee and Charged To An Employer's Account.</p>	<p>Notice Of First Benefit Check Paid To A Former Employee; Quarterly Benefit Charge statement.</p>	<p>Benefit Charge Correspondence 410-767-2411</p>	<p>Press: 1 2 1 5</p>
<p>Adjustments of U.I. Accounts Regarding Taxes Previously Paid; Refund of Overpaid Taxes, Questions about FUTA Certification to IRS.</p>	<p>Forms To Adjust Taxes Previously Paid.</p>	<p>Accounts Receivable 410-767-2410</p>	<p>Press: 1 2 1 4</p>
<p>Functions Related to Non-Profit Organizations; (e.g. Collaterals and Benefit Charges for Self Insured).</p>	<p>Quarterly Benefit Charge Statements for Self-Insured Non-Profit Organizations.</p>	<p>Reimbursable Employer Accounting 410-767-8766</p>	<p>Press: 1 2 1 6</p>
<p>Questions When a Payment Owed To An Employer By The State of Maryland Is Held, Pending Resolution Of An Outstanding U.I. Liability.</p>	<p>Tax Offset Letter</p>	<p>Tax Collection / Enforcement 410-767-2699</p>	<p>Press: 1 0 (Ask for Vendor Intercept Program)</p>
<p>Inquiries On Judgement/Liens in Court and Subsequent Attachment and Injunction Proceedings to Collect Delinquent U.I. Taxes.</p>	<p>Certification of Assessment and Tax Lien</p>	<p>Legal Collections 410-767-2416</p>	<p>Press: 1 2 1 8</p>

MOST FREQUENTLY ASKED TAX QUESTIONS

1. What is meant by “covered employment” and are there exemptions?

When an individual performs service for a business entity (employer) in return for compensation in the form of wages, the individual is likely covered for unemployment insurance purposes. Therefore, the employer reports the wages to the Division of Unemployment Insurance and pays unemployment insurance taxes on those wages. In that event, the employer must have an unemployment insurance account that is assigned by the Division of Unemployment Insurance. See question 6 for information on how to obtain an unemployment insurance account.

Most individuals performing service for remuneration are covered for unemployment insurance purposes. Some exceptions for certain business entities are listed below. Other exceptions are shown on page 7 under “Definition of Employment”. If a person is not in covered employment, the person’s wages are not reported to the Division of Unemployment Insurance and the employer does not pay unemployment insurance taxes on those wages.

Sole Proprietors

The following persons employed by a sole proprietor are not engaged in covered employment:

- The sole proprietor
- A spouse of the sole proprietor
- Children of the sole proprietor under the age of 21
- Parents of the sole proprietor

Partnerships

A partner in a partnership is not engaged in covered employment

If a partnership consists exclusively of spouses, then their children under 21 years old employed by the partnership are not engaged in covered employment

Corporations

All persons, including corporate officers and stockholders who perform service for the corporation, including subchapter S, are engaged in covered employment.

When a corporate charter has been forfeited or revoked and the entity continues to operate, the entity shall be treated as a sole proprietor or a partnership, as determined by the Division of Unemployment Insurance. Persons determined to be sole proprietors or partners are not engaged in covered employment. Any other employee of the entity is engaged in covered employment.

Limited Liability Companies

Members of a limited liability company are not engaged in covered employment unless the limited liability company elected to be taxed as a corporation for federal tax purposes and reports wages paid to members on the annual federal unemployment tax return.

2. Are contributions under IRS Section 125 cafeteria plans and 401K plans taxable for Maryland unemployment insurance purposes?

IRS Section 125 Cafeteria Plans

- Cash received by the employee, instead of purchasing a benefit under a cafeteria plan, is taxable
- The value of additional vacation days purchased under a cafeteria plan is taxable when used. The value of “cashed out” vacation days purchased under a cafeteria plan is taxable

- Employee pretax contributions and salary reductions or deductions in order to purchase the following benefits: (accident and health insurance, life insurance, dependent care assistance) are not taxable

401K Plans

- Elective employee contributions and deferrals are taxable
- Employer matching contributions are not taxable

Questions should be directed to the Employer Status Unit, (410) 767-2414 or toll free 1-800-492-5524.

3. I am a domestic employer, agricultural employer, closely held corporation, subchapter S Corporation, or employer of subcontractors. Am I liable to pay Unemployment Insurance taxes?

Yes, if you meet the specified criteria as stipulated in the Maryland Unemployment Insurance (UI) Law. These requirements are explained fully on page 7 of this guide.

4. I am a not-for-profit 501 (c)(3) organization, which has selected the reimbursable method of payment of UI taxes. What are the differences concerning payments, coverage and benefit charges?

Not-for-profit organizations choosing the reimbursable method of paying their UI taxes have chosen to pay dollar for dollar any benefits charged against their account in lieu of quarterly contributions (taxes). A request for the reimbursement method must be made within 30 days of coverage under the law. Also, these employers must post a bond of a specific dollar amount. This option may be changed only after 2 years upon request to the Assistant Secretary, Division of Unemployment Insurance. The Assistant Secretary has the authority to approve or disapprove this request. Billing is sent quarterly on a “Statement of Reimbursable Benefits Paid” (DLLR/DUI 64-A, sample on page 34). Interest is charged on late payments. Additional information is located on page 8 of this guide.

Only not-for-profit organizations and government entities have the option to be reimbursable employers.

5. My employees work in more than one state. Where do I pay my unemployment insurance taxes?

When there is employment in more than one state, and some service is performed in the state where the base of operations is located, then the earnings are to be reported to the state where the individual’s base of operations is located. If no services are performed in the state with the base of operations and some services are performed in the state where direction or control is received, then the earnings are to be reported to the state where the individual’s direction or control is received. If there are no services performed in the state where the base of operations is located or where direction or control is received, then the individual’s state of residence is to be used, provided some service is performed in the individual’s state of residence. Refer to page 9 for further discussion of this topic.

6. How do I open an account for unemployment insurance and how is the new account rate determined?

Employers may register via the Internet at:

www.marylandtaxes.com. Or you can open an account by filing a Combined Registration Form. To request this form call (410) 767-1313 or toll-free 1-800-492-5524. This single application covers reporting requirements for seven (7) State agencies. The employer only completes sections that apply to his/her business. The tax rate for a new employer is determined by the average of the rates for employers in the State for the previous five years. If you need additional tax rate information, see pages 6 and 9.

7. How is my experience rate computed?

Your experience rate is assigned on a calendar year basis (January to December). It is determined by finding the ratio between the benefits charged to your account and the taxable wages that you reported in the three fiscal years prior to the computation date (July 1 prior to rated year).

If you have only been in business for two fiscal years prior to the computation date, only the experience in those two years is used.

The benefit ratio converts to a rate according to the Table of Rates in the Unemployment Insurance Law.

8. I just received a Request for Separation Information. What is the significance of this form and how do I complete it?

The Agency must make a determination of qualification for benefits based on the claimant’s reason for separation from the employer. The information that you provide on this form could affect whether your account is charged for benefits paid. When answering the questions on the form, be accurate and concise. A \$15 fine is assessed if the form is not returned by the due date. See page 14 for detailed information. You can also file via the internet at www.mdunemployment.com on the DLLR web site.

9. How do I complete my contribution return and employment reports?

All gross wages paid must be reported when paid, not earned. Gross wages include all remuneration for personal services, including commissions and bonuses and the cash value of all compensation in any medium other than cash. Employers must calculate the amount of “taxable wages.” Taxable wages are defined as the first \$8,500 paid to each employee in a calendar year. The Contribution Return and Employment Report is filed four times a year at the end of each quarter. Additional information is provided on page 11 and complete instructions can be found on pages 37-40.

The Maryland Code of Regulations requires Maryland employers with more than 100 employees to submit quarterly wage information on magnetic media. Diskette reporting is also available for smaller businesses. The use of magnetic media eliminates costly errors for both the Agency and employer. For more information on reporting wages, contact Wage Records, (410) 767-4380 or visit www.dllr.state.md.us. (Click on “Unemployment Insurance” then on “Magnetic Media Specs for Quarterly Filing.”)

10. What will happen if I fail to file the quarterly contribution return and employment report, and/or pay the unemployment insurance taxes in a timely manner?

Failure to file the quarterly contribution return and employment report timely, or failure to file in an approved format (either paper or magnetic media), will result in a \$35 penalty being assessed for each late or improper filing. Failure to pay the tax due by the due date will result in interest charges at a rate of .5% per month. Also, late payments could affect your obligation for the Federal Unemployment Insurance Tax (FUTA). Employers filing state UI tax forms and paying their state UI taxes on time are eligible for a tax offset from FUTA. Additional information on FUTA is located on page 13.

11. I am an employer being charged for unemployment insurance benefits. Why was I charged and how will this affect my experience rate? Is there anything I can do in the future to lower my rate?

Your account is charged with unemployment insurance benefits paid to a former employee because you paid wages to the individual at some time during the first four of the last five completed calendar quarters prior to the date the person filed an original claim for benefits. This period of time during which wages determine employer charges is known as the claimant’s “base period.” The total amount of the charges to your account depends on the proportion of wages you paid to the person in relation to the total amount of wages paid by you and any other

employers during the base period. This percentage, times the total amount of benefits ultimately received by the claimant while unemployed, equals your benefit charges. You are notified of the exact amount of charges at the end of each calendar quarter.

Benefits charged to your account will usually increase your tax rate and will result in higher tax payments that will enable the UI Trust Fund to recover the benefits paid over a three year period. Of course, the best way to minimize unemployment insurance costs is to avoid layoffs. It may be to your advantage to keep an employee on the payroll, perhaps at reduced hours during a slack period instead of a complete layoff. See “Work Sharing” on page 20 for more detailed information. Care should be exercised when hiring employees, especially for temporary positions. Ensure that a new hire is qualified in order to avoid a potential layoff situation.

Some employers find it advantageous to hire a student or a person with a steady full-time job for a temporary position because that individual may not be as likely to file a claim for unemployment insurance benefits after your temporary job ends.

Finally, document unsatisfactory work performance and the reasons for separation, should it be necessary to contest a claim filed by an individual. The UI law provides that your account is not charged with benefits if an employee voluntarily quits your employ without good cause attributable to you or quits for better employment. Benefits are also not charged if the employee is discharged for gross or aggravated misconduct connected with the work. See page 18 for more detailed information.

SUTA DUMPING

SUTA is a acronym for State Unemployment Tax Act and “Dumping” refers to the unlawful actions of an employer to pay at a lower unemployment insurance rate than should be assigned. Instead of paying unemployment insurance taxes at a rate based on its own experience with layoffs and payrolls, an employer attempts to avoid a higher rate by dumping its experience. Most frequently, it involves merger, acquisition or restructuring schemes, especially those involving the shifting of workforce/payroll from one business entity to another. The Maryland Division of Unemployment Insurance has invested in new computer software to detect SUTA Dumping and the Maryland legislature has enacted a law change to penalize an employer who knowingly withholds or provides false information regarding the transfer of workforce/payroll from one business entity to another. Penalties range from a higher unemployment insurance tax rate, monetary fines and even imprisonment. The best way to avoid getting caught in SUTA Dumping is to voluntarily notify the Division of Unemployment Insurance when workforce/payroll is shifted from one business entity to another and to readily provide information to the Division, if requested. A blank report to notify the Division of Unemployment Insurance of a workforce/payroll transfer is available on page 23. Refer to the section “Transfer of Experience Rates” on page 10 for more information.

REGISTRATION OF “NEW” EMPLOYERS

Employers should submit a Combined Registration Form no later than twenty days after the first day of business. This single registration form covers obligations for seven (7) State agencies. Employers may register online at www.marylandtaxes.com. To request a registration form, call (410) 767-1313 or toll free 1-800-492-1751.

If an employer is liable to pay quarterly unemployment insurance taxes, the Division of Unemployment Insurance will establish an unemployment insurance account for the employer and assign a ten digit number to that account. Inquiries and correspondence from the employer should always reference the account number.

EMPLOYER'S LIABILITY FOR UNEMPLOYMENT INSURANCE TAXES

Most employers are liable to pay unemployment insurance taxes on wages paid to employees. However, there are a few exceptions, whereby the employer is not liable to pay unemployment insurance taxes. When an employer files a Combined Registration Application, the Division of Unemployment Insurance determines liability by asking the following questions:

1. Does the employer meet the definition of an employer according to the Maryland Unemployment Insurance Law? See "Definition of Employer" for information on the definition of an employer. If the answer to this question is "yes", the Division of Unemployment Insurance proceeds to question 2 below. If the answer is "no" the employer is not liable for unemployment insurance coverage.
2. Do employee(s) perform all or part of their service in Maryland? If employee(s) perform all of their service in Maryland, the Division of Unemployment Insurance proceeds to question 3 below. If employee(s) perform part of their service in Maryland, while performing services in other state(s), the Division of Unemployment Insurance will ask additional questions, based on information summarized on page 8 of this Guide, entitled "Employees Working in Several States". If no employee performs services in Maryland, the employer is not liable for unemployment insurance coverage in Maryland.
3. Do any exemptions as summarized under "Definition of Employment" apply to the employer? If no exemptions apply, the employer is liable to pay Maryland unemployment insurance taxes. An employer would not be liable for unemployment insurance taxes if an exemption applies to all workers.

Employers should not attempt to determine liability on their own. Instead, employers should file a Combined Registration Application and the Division of Unemployment Insurance will make a liability determination. See page 6, "Registration of New Employers" for information on filing a Combined Registration Application. In response to a Combined Registration Application, the Division of Unemployment Insurance will issue a notice that the employer is liable, or a notice that the employer is not liable.

DEFINITION OF "EMPLOYER"

An employer is an individual or employing unit, which employs one or more individuals for some portion of a day. Besides the multitude of regular employers, such as manufacturers, retailers, etc., it also includes special types of employment that are sometimes overlooked by employers. These special types and liability requirements are:

1. Agricultural Employer - if during any calendar quarter of the current or preceding year the employer paid cash remuneration of \$20,000 or more to individuals performing agricultural labor; or employed at any time ten or more individuals for a portion of a day in any twenty weeks in the current or preceding calendar year, then the agricultural employer is liable.
2. Domestic Employer - if during any calendar quarter of the current or preceding calendar year there is a total payroll of \$1,000 or more to an individual(s) performing domestic service, then the domestic employer is liable.
3. Farm Crew Leader - if a crew leader holds a valid certificate of registration under the Farm Labor Contractor Registration Act of 1963; or the crew leader provides mechanized equipment which substantially all the individuals operate or maintain, provided the individuals are not employees of another employer, then the farm crew leader is liable.

DEFINITION OF "EMPLOYMENT"

Employment is defined as any service performed for remuneration (payment) whether full-time or part-time. This also includes salaries paid to corporate officers who are employees of the corporation (including close and subchapter S corporations).

One of the most common employment exclusions is an "independent contractor." The criteria for independent contractor status are:

1. The individual who performs the work is free from control and direction over its performance both in fact and under the contract; and
2. The individual customarily is engaged in an independent business or occupation of the same nature as that involved in the work; and
3. The work is: (a) outside of the usual course of business of the person for whom the work is performed, or (b) performed outside of any place of business of the person for whom the work is performed.

When independent contractor status is in question, employers must document that all three of the criteria above are satisfied. An independent contractor should have the appropriate licenses, file business tax returns, and may have his/her own federal identification number and UI account number. The Code of Maryland Regulations (COMAR) provides additional guidance for making the proper determination regarding workers. The landmark Maryland Court of Appeals decision, DLLR v. Fox also provides insight into the analysis of the classification of independent contractor. Each of these resources can be found at the Unemployment Insurance web site <http://www.dllr.state.md.us/employment/uitaxpub.htm>.

The following specific exemptions from covered employment are provided under Labor and Employment Article 8 when certain criteria are met:

- Barbers and Beauticians
- Taxicab Drivers
- Owner Operated Tractor Drivers In Certain E & F Classifications
- Maritime Employment
- Election Workers
- Church Employees
- Clergy
- Certain Governmental Employees
- Railroad Employment
- Newspaper Delivery
- Insurance Sales
- Real Estate Sales
- Messenger Service
- Direct Sellers
- Foreign Employment
- Other State Unemployment Insurance Programs
- Work-Relief and Work-Training
- Family Members
- Hospital Patients
- Student Nurses or Interns
- Yacht salespersons who work for a licensed trader on solely a commission basis
- Services of aliens who are students, scholars, trainees, teachers, etc., who enter the U.S. solely to pursue a full course of study at certain vocational and other non-academic institutions.
- Recreational Sports Officials
- Home Workers
- Casual Labor

Casual Labor is defined as work performed that is not in the course of the employer's trade or business and which is occasional, incidental or irregular. Do not confuse "casual labor" with temporary or part-time employment, which is taxable. However, if during a calendar quarter the cash remuneration paid for casual labor is \$50 or more and the casual labor is performed by an individual who is reg-

ularly employed by the employer on some portion of 24 days during the calendar quarter or the preceding calendar quarter, the service is covered employment, and remuneration is taxable under the law.

If there are any questions regarding the categories listed, call the Employer Status Unit at (410) 767-2414 or toll free at 1-800-492-5524.

PROFESSIONAL EMPLOYER ORGANIZATION

Maryland allows a professional employer organization (PEO), formerly known as an employee leasing company, to be considered an employing unit for the purposes of unemployment insurance coverage.

The PEO must perform ALL of the following functions in order to qualify as an “employing unit”: (1) places the client company’s workers on its own payroll, and assigns them to the client company by written agreement; (2) pays the workers from its own account(s); and (3) hires and terminates the workers after consultation with the client company. A PEO must notify the Agency when it places or removes all or part of client company’s workers on its payroll. Upon the acquisition of all or part of a client company’s workers, a PEO will be initially classified as a successor employer for purposes of assigning a contribution rate, assessing tax liability, and transferring the taxable wage base of these workers who were placed on the PEO’s payroll.

A PEO must file an Annual Report of the company’s clients with the Agency by December 31 of each year.

TAXABLE WAGE INCLUSIONS AND EXCLUSIONS

Taxable wages include total remuneration paid up to the taxable wage base limit of \$8,500 before any deductions are made.

The following wages are taxable:

1. Meals and lodging provided by an employer to an employee, unless the meals and lodging are provided on the employer’s premises for the employer’s convenience.
2. Tips which are reported pursuant to Section 6053 of the Internal Revenue Code.
3. Payments to workers for: (a) dismissal; (b) vacations; (c) sick leave (if made within the first six months after the last calendar month in which the employee worked); and (d) payments to employees for travel or other expenses for which no accounting or reporting to the employer is required; (e) sick payments provided from a third party insurer financed by employer paid premiums are taxable to the employer, not the insurance company (if made within the first six months after the last calendar month in which the employee worked).
4. Payments by the employer of the employee’s share of Social Security (except for payments made by domestic and agricultural employers).

The following wages are not to be reported:

1. Value of any special discount or markdown allowed to a worker on goods or services purchased from or supplied by the employer where such purchase is optional with the worker.
2. Payments toward retirement or a death benefit if the employee has no right to receive cash instead, or to assign his right therein, or to receive a cash payment in lieu thereof on withdrawal from, or termination of such insurance plan or upon termination of his employment.
3. Facilities or privileges (such as entertainment, cafeterias, restaurants, medical services, or so-called “courtesy discounts” on purchases) furnished or offered by an employer merely as a con-

venience to the worker or as a means of promoting the health, goodwill, or efficiency of his workers.

4. Discounts on property or security purchases.
5. Customary and reasonable directors’ fees.
6. Supper money given to a worker to compensate him/her for the additional cost of a meal made necessary by working overtime.
7. Payments by the employer to or on behalf of an employee for sickness or accident disability after the expiration of six calendar months.
8. Wages of a sole proprietor, his/her parents, his/her spouse and children of the sole proprietor under 21 years of age.
9. Wages of partners. Wages of others who work for the partnership, including relatives of the partners, are reportable. The only exception to this coverage is children under 21 who are employed by a partnership composed exclusively of spouses.
10. Wages earned by an individual who is enrolled in a full-time educational program that combines academic instruction with work experience, which is an integral part of the educational program.
11. Wages paid to the “members” of a limited liability company (LLC) unless the LLC elected to be taxed as a corporation for federal tax purposes and reports wages paid to members on the annual federal unemployment tax return.
12. Any payment to employees of Cafeteria Plan Benefits and/or Dependent Care Assistance Benefits as defined in the Federal Unemployment Tax Act (FUTA), if the payments would not be treated as wages outside of the cafeteria plan.

If you have any questions, contact the Employer Status Unit, (410) 767-2414 or toll free 1-800-492-5524.

REIMBURSABLE EMPLOYERS (NOT-FOR-PROFIT AND GOVERNMENT ENTITIES)

Not-for-profit organizations classified under Section 501 (c)(3) and exempt from income tax under Section 501(a) of the Internal Revenue Code, and state and local government entities and subdivisions may elect to finance their UI costs by reimbursing the state dollar for dollar for benefits charged against their accounts, in lieu of paying quarterly UI contributions (taxes). Not-for-profit organizations are required to post a bond of a specific dollar amount. Questions concerning not-for-profit status and/or requirements may be directed to the Reimbursable Employer Accounting Unit, (410) 767-8766 or toll free 1-800-492-5524.

The election of the reimbursement method for newly formed not for profit organizations must be made in writing to the agency within 30 days of coverage under the law. Once electing the reimbursement method, Maryland law only permits an employer to change his/her option after two years on written notice to the Assistant Secretary not less than thirty days prior to January 1 of the year the new option becomes effective (if approved). Requests for a change in option should be sent to: Reimbursable Employer Accounting, Room 410, 1100 North Eutaw Street, Baltimore, MD 21201.

Billing for benefits chargeable to the not-for-profit organization or government entities is made via the “Statement of Reimbursable Benefits Paid,” (DLLR/DUI 64A, sample located on page 33). This quarterly statement lists all claimants collecting benefits during the previous quarter. Organizations receiving this form have 15 days from the “Date of Invoice” to file a written protest. Interest is charged for any late payments.

EMPLOYEES WORKING IN SEVERAL STATES

Services performed within this state, or both within and outside this state are to be reported to Maryland if:

- a. All or most services are performed in Maryland; or
- b. When there is employment in more than one state and some service is performed in Maryland where the base of operations is located, the earnings are to be reported to Maryland. If no services are performed in the state with the base of operations and some services are performed in Maryland where direction or control is received, then the earnings are to be reported to Maryland. If there are no services performed in the state where the base of operations is located or where direction or control is received, and some service is performed in Maryland which is the employee's state of residence, then the earnings are to be reported to Maryland.
- c. If the circumstances of the employment do not meet the tests described in (a) and (b) above, and the employment is not covered in another state, then the earnings are reported to Maryland if the service is directed or controlled from Maryland.

The objective is for all services performed by an individual for a single employer to be covered under one State law, wherever it is performed. Employers may elect to cover an employee through a Reciprocal Coverage Agreement between states. For additional information contact the Employer Status Unit, at (410) 767-2414 or toll free at 1-800-492-5524.

BANKRUPTCY

If the business is in bankruptcy, employers should notify the Division of Unemployment Insurance in writing. The notice should be mailed to the Litigation and Prosecution Unit, 1100 N. Eutaw Street, Room 401, Baltimore, Maryland 21201. The information concerning the bankruptcy should include: (1) date of bankruptcy filing; (2) State of bankruptcy filing; (3) chapter number and case number, if known; and (4) attorney's name and telephone number, if represented by an attorney. If the business is closed, provide the date that the business ceased operations.

TERMINATION OF EMPLOYER'S LIABILITY

Employers who no longer pay remuneration to employees, regardless of the reason, are required to notify the Division of Unemployment Insurance. If an employer does not pay wages to employees and does not expect to pay wages to employees in the foreseeable future, the employer's unemployment insurance account will be closed and the employer will no longer be required to file contribution and employment reports for future quarters. A corporation that is not dissolved is presumed to have employees and wages because any payments to officers and owners for services must be reported for unemployment insurance. Employers can notify the Division of Unemployment Insurance that remuneration is no longer paid to employees, by entering a date on line 9 of the Contribution Report or by providing the information via one of the following methods: (1) fax 410-767-2848; (2) email to status@dllr.state.md.us; or (3) letter to Employer Status Unit, 1100 N. Eutaw Street, Room 409, Baltimore, Maryland 21201. The employer's notice should include the date that wages were last paid to employees. If the employer's business closed because it was acquired by another employing entity, the purchaser's name, address and telephone number should be provided. If more than one employing entity purchased the business, each purchasing entity should be listed separately and the percentage of assets acquired by each employing unit should be shown. If liability ceases because of the death of an owner, notify the Legal Collections Unit, Division of Unemployment Insurance, Room 400, 1100 N. Eutaw Street, Baltimore MD 21201. Please include a copy of the death certificate. If an estate has been opened (or will be opened), please include the estate number.

EMPLOYER TAXES

TAX RATES

Tax rates are assigned to employers on a calendar year basis (January 1 to December 31). Employer "Experience Rate Notices" (DLLR/DUI 61, sample on page 28) are issued in January for the tax year January 1 through December 31. There are three different types of rates: Experience (Earned) Rate, New Account Rate, or the Standard Rate. The type of rate assigned depends on whether the employer reported taxable wages in each of the three fiscal years (July 1 to June 30) prior to the computation date. The computation date is the July 1st preceding the calendar year for which the rate is assigned. For example, the computation date for calendar year 2009 rates is July 1, 2008. The fiscal years related to the 2009 tax rate follow:

Fiscal Year	Period in Fiscal Year
2006	July 1, 2005 to June 30 2006
2007	July 1, 2006 to June 30, 2007
2008	July 1, 2007 to June 30, 2008

Definitions of the various rates are:

1. Experience (Earned) Rate

After an employer has paid wages to employees in two fiscal years prior to the computation date, the employer is entitled to be assigned a tax rate reflecting its own experience with layoffs. If the employer's former employees receive benefits regularly which result in benefit charges, the employer will have a higher tax rate. On the other hand, employers who incur little or no benefit charges will have lower tax rates.

The earned rate is determined by finding the ratio between the benefits charged to the employer's account and the taxable wages that were reported in the three fiscal years prior to the computation date (July 1st prior to the rated year). If the employer has only been in business for two fiscal years prior to the computation date, just the experience in those two years is used. The benefit ratio then converts to a basic rate according to the "Table of Rates" in the UI Law.

The Table of Rates may change from year to year, depending on the solvency of the Unemployment Insurance Trust Fund. A mathematical formula, as provided in the Unemployment Insurance Law, is calculated each year to determine if the Trust Fund can adequately pay benefits to unemployed persons in the future. If the formula determines that the Trust Fund would not need additional contributions from employers to pay benefits in the future, a Table of Rates that reflects lower tax rates would be in effect. If the formula determines that the Trust Fund would need additional contributions from employers to pay benefits in the future, a Table of Rates that reflects higher tax rates would be in effect.

2. New Account Rate

"New Employer" means an employing unit that does not qualify for an earned rate because the employer did not pay wages to employees during each of the two fiscal years prior to the computation date. The new employer rate may range from 1.0% to 2.6%. It is based on the higher of: 1.0%, the State's five-year benefit cost rate, or the rates assigned to employers with no unemployment insurance experience. There is one exception - new employers in the construction industry, headquartered in another state are assigned the average rate for the construction industry in Maryland.

3. Standard Rate

If an employer is eligible for an earned rate, but has no taxable wages in a fiscal year because the employer failed to file his/her

quarterly tax and wage reports, the employer is assigned the standard rate. The standard rate is highest rate from the "Table of Rates" that is in effect for the calendar year.

TRANSFER OF EXPERIENCE RATES

Frequently, an employer will acquire its business from a previous owner or the employer will reorganize his/her business. The effect of various transactions on the employer's contribution rate are summarized below:

A. **New Employing Unit Acquired Business** – When a new business entity is formed and it acquires assets, employees, business, organization, or trade from another employer, the new business entity is classified as a successor employer. If there is any common ownership, management or control between the successor employer and the former employer (predecessor), the predecessor's tax rate and experience rating is transferred to the successor. If there is no common ownership, management or control with the predecessor employer, no experience rating is transferred and the new business entity is assigned the new account rate.

Common ownership - There is common ownership, management or control when any person serves in any of the following positions for both the predecessor and successor:

- (1) Sole proprietor (includes spouse, children and parents of sole proprietor);
- (2) Partner of a partnership;
- (3) Member of a limited liability company;
- (4) Chief Executive Officer;
- (5) Chief Financial Officer;
- (6) Any corporate officer; or
- (7) Any shareholder owning, directly or indirectly, more than 50% of a corporation's stock.

Taxable Wage Calculation: When calculating the amount of taxable wages for the quarterly contribution report in the year of the acquisition, a successor employer that assumed the experience rating of a predecessor should make the calculation for each employee based on wages paid to the employee by the predecessor and successor. If a successor employer does not assume the experience rating of the predecessor because there is no common ownership, management or control with the predecessor, the successor may not compute taxable wages based on wages paid by the predecessor. See the section "Reporting of Taxable Wages" for more information regarding the taxable wage calculation.

B. **Existing Employing Unit Acquired Business** – When an existing business entity acquires assets, employees, business, organization, or trade from another employer, the existing business entity is classified as a successor employer. The successor continues to pay contributions at the previously assigned rate from the date of transfer through the next December 31. The successor's tax rate for the year following the acquisition is a blended rate that includes the predecessor's experience.

Taxable Wage Calculation: When calculating the amount of taxable wages for the quarterly contribution report in the year of the acquisition, a successor employer that assumed the experience rating of a predecessor should make the calculation for each employee based on wages paid to the employee by the predecessor and successor. See the section "Reporting of Taxable Wages" for more information regarding the taxable wage calculation.

C. **A New Employer or An Existing Employer is not a successor if:**

- (1) the employer acquires less than 50% of the employees of the predecessor employer;

- (2) the predecessor continues to pay wages to the remaining employees after the acquisition of employees in the quarter following the acquisition of employees by the employer; and

- (3) other than the transfer of workforce, the employer does not acquire any tangible or intangible assets from the predecessor employer

Taxable Wage Calculation: When calculating the amount of taxable wages for the quarterly contribution report, a new employer or existing employer which is not classified as a successor employer must compute taxable wages for each employee based on wages that it paid and not on wages paid by any previous employer. See the section "Reporting of Taxable Wages" for more information regarding the taxable wage calculation.

D. **Reorganized Employer**

A reorganized employer is an employing unit that alters its legal status such as changing from a sole proprietor to a corporation. The reorganized employer shall continue to pay at the contribution rate of the employing unit before the reorganization from the date of the reorganization through the next December 31.

Taxable Wage Calculation: When calculating the amount of taxable wages for the quarterly contribution report in the year of the reorganization, a reorganized employer makes the calculation for each employee based on wages paid to the employee before and after the reorganization. See the section "Reporting of Taxable Wages" for more information regarding the taxable wage calculation.

E. **Out-of-State Transfers** – Employers transferring all or part of their business from another state to Maryland may be eligible to transfer their experience rate to Maryland. Contact the Experience Rate Unit at 410-767-2413 for additional information regarding out-of-state transfers.

Taxable Wage Calculation: When calculating the amount of taxable wages for the quarterly contribution report in the year of the transfer from another state, an employer should make the calculation for each employee based on wages paid to the employee before and after the transfer. See the section "Reporting of Taxable Wages" for more information regarding the taxable wage calculation.

F. **Penalties:**

- (1) The law provides for penalties if an employer "knowingly" withholds or provides false information regarding the transfer of experience rating. If an employer is penalized under section 8-614 of the law, the employer would be assigned the highest tax rate in the year of the violation and in each of the next three years. If the employer was already at the highest tax rate for any year, or if the amount of the increase would be less than 2% for that year, then a 2% penalty rate would be assigned. The employer who knowingly violates the law regarding successorship would be guilty of a misdemeanor and on conviction would be subject to imprisonment not exceeding one (1) year or a fine not exceeding \$10,000 or both.

- (2) The law also provides for civil and criminal penalties against a person who is not the employer if the person violates, or attempts to violate, or "knowingly" advises an employer in a manner that causes the employer to withhold or provide false information regarding the transfer of experience rating. The person who is not the employer would be subject to a civil penalty of not more than \$5,000. The person who is not the employer would be guilty of a misdemeanor and on conviction would be subject to imprisonment not exceeding one (1) year or a fine not exceeding \$10,000 or both.

Complete the form on page 23 of this Guide in order to report the transfer of workforce/payroll from one business entity to another business entity.

For additional information regarding “employer rates,” contact the Experience Rate Unit at (410) 767-2413 or toll free at 1-800-492-5524.

REPORTING TAXABLE WAGES

Maryland employers are required to report the amount of total “gross wages” paid each quarter on the “Contribution Report” DLLR/OUI 15) and on the “Employment Report” (Form DLLR/OUI 16). Gross wages include all remuneration for personal services, including commissions and bonuses and the cash value of all compensation in any medium other than cash. Employers must also calculate and report the amount of total “taxable wages.” For Maryland UI tax purposes, “taxable wages” are defined as the first \$8,500 earned by each employee in a calendar year. The difference between total gross wages and taxable wages is referred to as excess wages. To compute the amount of excess wages for each individual employee, use the following worksheet:

1. Taxable wage base	1. \$8,500
2. Enter total wages paid to employee in prior quarter(s) of this same calendar year. If this is the first quarter of year or if the employee never received wages in prior quarter(s), enter -0-	2. _____
3. Subtract line 2 from line 1, enter difference: If difference is zero or less, leave line 11 blank on this quarter are excess wages and that amount must be entered on the contribution return, line 11. If difference is greater than zero, continue to line 4 of this worksheet:	3. _____
4. Enter wages paid to employee this quarter:	4. _____
5. Enter amount from line 3, above:	5. _____
6. Subtract line 5 from line 4, enter difference: If difference is zero or less, leave line 11 blank on the contribution report. If difference is greater than zero, enter difference on the contribution report, line 11. Ensure that differences for all employees are included on the contribution report, line 11.	6. _____

Employers are required to report their payroll and pay UI taxes four (4) times a year. Form DLLR/OUI 15/16 will be mailed to employers at the end of each quarter. If an employer does not receive a blank form, call (410) 767-2412 or toll free 1-800-492-5524. Employers have one month following each quarter to file reports and pay the tax. Reports must be filed on time in order to:

1. Receive maximum credit for employer’s state payments against Federal Unemployment Tax (FUTA) payments;
2. Receive credit for the payroll in “experience rating”; and
3. Avoid interest charges at a rate of .5% per month for late payments and a penalty assessment of \$35 for each late report.

Accuracy when reporting the taxable wages is extremely important. It affects the amount of taxes owed and the tax rate.

Wage information and other confidential unemployment insurance information may be requested and utilized for other governmental purposes, including, but not limited to, verification of an individual’s eligibility for other governmental programs.

QUARTERLY CONTRIBUTION AND EMPLOYMENT REPORT

Maryland employers are required to file a Contribution and Employment Report (form DLLR/OUI 15/16) each quarter. The report is due by the end of the month following the close of the quarter. Blank report forms are mailed to employers before the end of the quarter. Data for employees is preprinted on the Employment Report if employers have 100 or less employees in the prior quarter and the report for the prior quarter was filed in a timely manner. The

Contribution and Employment Report may be filed by one of the methods shown in the following table:

METHODS OF FILING THE CONTRIBUTION/EMPLOYMENT REPORT	
Filing Method	Information on Filing Method
Internet	All employers should use this method to file a report for the current quarter. Employers who paid wages to 200 employees or less in the prior quarter, will see preprinted information on the website. Go to www.mdunemployment.com . Click on "WebTax". Password problems?: Contact 410-767-2412 or toll free -1-800-492-5524 or email at empassist@dllr.state.md.us See the pamphlet on WebTax for more information regarding online filing.
Web Wage	Employers with up to 5,000 employees may use this method. An employer files the contribution report online at www.mdunemployment.com and attaches a wage file (i.e. employment report) as instructed on the online filing application. Ensure the wage file has the proper format - See "Magnetic Media Specifications for Quarterly Filing" at www.mdunemployment.com for more information. This method is available for employers who file a report for the current quarter.
Telephone	An employer who reports no wages paid to employees in the current quarter, or any prior quarter, may use this method. An employer must have a touch-tone telephone to use this method. Dial 410-949-0033 in the Baltimore Metropolitan area, or toll free 1-800-492-5524 and follow the instructions.
E-wage	All employers may use this method. An employer files the paper contribution report and attaches the wage file (employment report) to an email at ewage@dllr.state.md.us Ensure the wage file has the proper format - See www.mdunemployment.com for more information. Click on "E-Wage Filing".
Magnetic Media (Diskette or Computer Tape)	This method is required by law for an employer who paid wages to more than 100 employees in the quarter and the employer does not use one of the following methods: Internet, WebWage or E-wage. The employment report is filed on magnetic media. The employer files the contribution report on paper. Tax Preparers filing on behalf of 100 or more employers must file the contribution and employment report on magnetic media. Ensure the magnetic media is in the proper format - See "Magnetic Media Specifications for Quarterly Filing" at www.mdunemployment.com .
Paper	An employer who paid wages to 100 or less employees in the quarter may use this method. An employer must file the paper Contribution/Employment Report that was provided by the Division of Unemployment Insurance, or file a previously approved facsimile. Do not use photocopies or unapproved facsimiles.

Important: The Contribution and Employment Report must be filed each quarter even if no wages are paid in a quarter. This filing requirement ends when the Division of Unemployment Insurance issues a letter to the employer to verify that the employer’s unemployment insurance account is closed. See page 9 of this Guide under “Termination of Employer’s Liability” for information regarding the closing of an employer’s unemployment insurance account.

PAYMENT OF UNEMPLOYMENT INSURANCE TAXES

Unemployment insurance taxes may be paid by one of the following methods:

1. By check: Make checks payable to the Maryland Unemployment Insurance Fund. Mail checks to the Division of Unemployment Insurance, P.O. Box 17291, Baltimore, MD 21297-0365. A check which is returned for insufficient funds is subject to a \$25 penalty.
2. Electronic Funds Transfer (EFT): EFT is available to employers using a credit ACH or credit transaction

ACH Debit: There is no service charge to employers for ACH Debit transactions. If the ACH Debit payment is made when the quarterly Contribution/Employment Report is filed online, select Direct Debit (Electronic Check) when prompted and follow the online instructions. Otherwise, visit www.officialpayments.com/echeck/index.jsp and follow the on-line instructions.

ACH Credit: An ACH Credit transaction is available to an employer who has a signed agreement with the Division of Unemployment Insurance. An employer interested in the ACH Credit Transaction for the first time should complete the Electronic Funds Agreement on page 26 of the Guide and return the agreement to the address shown on the form. Otherwise, call 410-767-2412 for a copy of the agreement. An employer would

be responsible for any cost charged by the employer's financial institution for an ACH Credit transaction.

3. **By Credit Card:** Acceptable cards are MasterCard, American Express, Discover/Novus and VISA. Official Payments Corporation processes the credit card transaction for the State of Maryland. Official Payments Corporation charges a convenience fee of 2.5% times the amount of the employer's tax payment. There is a \$1.00 minimum charge. The convenience fee is not paid to the State of Maryland. For example, an employer who charged a \$100.00 tax payment on their credit card would find a total charge of \$102.50 on the credit card statement: \$100 for the tax payment to the Maryland Unemployment Insurance Fund and \$2.50 for the convenience fee to Official Payments Corporation. When employers pay the unemployment insurance tax by credit card, employers should have the Contribution and Employment Report and credit card on hand.

Employers who file the contribution and employment report via the Internet should follow the instructions at the end of the filing in order to pay by credit card.

Employers who file the contribution and employment report by telephone or on paper have the option of making a credit card payment over the telephone by calling 1-800-2PAYTAX (1-800-487-4567), or by visiting the www.officialpayments.com web site. If the credit card payment is made via the Internet, online instructions are provided on the site. If the credit card payment is made over the telephone, the caller will be asked to indicate the payment option. In response, the caller presses 2 in order to pay state taxes. The caller will then be prompted for a jurisdiction code. When prompted for a jurisdiction code, the caller enters 3030#.

After the credit card payment is authorized, the employer is given a confirmation number that should be kept for the employer's records.

Important: The amount of an employer's check, EFT or credit card payment (minus convenience fee) must equal the amount on line 19 of the Contribution Report. An insufficient payment is first applied to penalty, then interest. This would result in additional taxes due, which accrues additional interest.

MAGNETIC TAPE REPORTING

The Maryland Code of Regulations requires Maryland employers with more than 100 employees to submit quarterly wage information on magnetic media. In addition, diskette reporting is now available and smaller employers are encouraged to use this method. Tax preparers complete both Contribution Reports and Employment Reports on magnetic media. For more information, call (410) 767-4380 or toll free 1-800-492-5524 or visit www.dllr.state.md.us/employment/magnetic.html on the web.

BENEFIT CHARGING (TO EMPLOYER ACCOUNTS)

When an individual files a claim for benefits, two determinations are made. The first is a monetary determination of the amount of benefits the claimant may receive based on his/her wages paid in a specified time period (base period); the second is a non-monetary determination that considers the claimant's eligibility for benefits and reason for separation from employment. Both determinations affect the charging of benefits against an employer's account.

The gross wages paid to a claimant by all employers in the base period are used in determining a UI claimant's weekly benefit amount (WBA). An employer's percentage of charging for UI benefits is based on the following elements:

1. **Base Period Gross Wages Paid By The Employer** - The base period is defined in Maryland's UI Law as the first four of the last five completed calendar quarters prior to the filing of the claim, and is used to establish eligibility for benefits.

2. **Percent of Liability** - If a claimant has only one employer in the base period, that employer's account would be charged for 100% of any benefits paid and chargeable. If the claimant had two or more employers during the base period, all employer charges are pro-rated based proportionately on the wages the employer paid, to total wages paid.

Additional information can be found in question 11 of the "Most Frequently Asked Tax Questions" located in the front of this Guide.

NON-CHARGES AND CREDITS

Specific provisions in the Maryland UI Law and regulations provide for relief from benefit charging and credits for repayments. Non-charging does not affect entitlement or eligibility. Claimants, if eligible and qualified, may still collect benefits. The non-charging provisions are not applicable for reimbursing employers, except for continuous part-time employment (item 7 of the following list).

The list below indicates reasons for non-charging and credit provisions:

1. Voluntary quit without good cause.
2. Voluntary quit for a better job.
3. Quit to attend approved training.
4. Discharge for reasons which constitute gross misconduct in connection with the work.
5. Discharge for reasons which constitute aggravated misconduct in connection with the work.
6. If the claimant is originally granted and paid benefits, but upon appeal is later disqualified, a credit will be given, except to reimbursing employers for benefits paid. Credits will only be given to reimbursing employers when the claimant repays any benefits improperly paid. Subsequent benefits will only be charged if the claimant resolves the disqualification and the benefits are otherwise payable.
7. **Part-time/full-time employment** - If a claimant loses his/her full-time job, but continues to work his/her part-time job, partial benefits received by the claimant will not be charged to the part-time employer's account as long as the claimant remains active-ly employed.

Employers receiving a "Request for Separation Information" (DLLR/DUI 207, sample on page 35) for claimants actively employed on a part-time basis should clearly indicate the claimant's continued part-time status to the Agency.

PROTESTS AND QUESTIONS

Employers may appeal a liability determination, a benefit charge, or a tax rate assignment in writing within 15 days of the decision. Follow instructions indicated on forms received for the proper address to submit your appeal.

The employer should include in the protest or appeal the employer's name, the employer's account number, the name and title of the individual submitting the protest, the date of the protest, and most importantly, the specific factual reason for the protest or appeal. The employer should attach any documentation that supports their contention. The Agency will respond to the employer's protest by issuing a Review Determination.

EMPLOYER AUDITS

Periodically, an employer will be contacted directly by the Agency to schedule an audit. The main purpose of the audit is to verify the accuracy of reports filed. An audit initially covers the activity in one calendar year. An auditor will coordinate a visit to the employer's place of business or to the location of the employer's records. If an employer disagrees with the auditor's findings, the employer has the

right of appeal through the Review Determination process described above.

FEDERAL UNEMPLOYMENT TAX RETURN (FEDERAL FORM 940)

FUTA is paid annually on or before January 31 of the following year. The tax is based on the taxable payroll (up to \$7,000 per employee) of the calendar year immediately preceding the filing date. For example, employers will pay 2008 Federal UI taxes in January 2009.

Computation of the amount of Federal UI tax due requires information about wages reported to the State and taxes paid. To insure accuracy of data submitted, the Federal government compares taxable payroll information submitted on the 940 with State records. This is referred to as the "certification process."

If discrepancies arise, a discrepancy letter is sent to the employer from either the Federal government or the State Agency. Each letter shows the reported amount and how that amount differs from the actual "on-file" records. The letter also provides information on what action the employer should take if the employer disagrees with the findings. Employers can reduce the likelihood of discrepancies and related costs by ensuring that employment and tax returns are completed properly, accurately, and on time. Questions regarding FUTA discrepancies should be referred to 410-767-2410.

UNEMPLOYMENT INSURANCE BENEFITS

All unemployed workers in Maryland are entitled to file a claim for unemployment insurance benefits. This right to file for benefits, however, does not guarantee eligibility for benefits under Maryland's Unemployment Insurance Law.

Filing for unemployment insurance benefits is done via the internet at www.mdunemployment.com or by telephone to the claim center telephone numbers on page 48. When a claimant files for benefits, the last and all base period employers are notified. Each employer is required to provide information concerning the claimant's separation from employment. This information is used to determine whether or not the claimant is eligible and qualified for benefits.

To be eligible for benefits, a claimant must meet monetary (wage) and non-monetary (issues concerning the separation, availability for work, etc.) requirements. A claimant's weekly benefit amount (WBA) is based on the total earnings reported by the base employer's quarterly "Employment Report" (DLLR/DUI 16).

Generally, the claimant must file a bi-weekly claim certification by telephone through the Interactive Voice Response (IVR) System or via the internet. When filing each claim certification, the claimant must answer several questions concerning eligibility. If an answer provided brings into question the claimant's eligibility, a telephone interview is scheduled to resolve any issues. If an interview is scheduled to resolve an issue, the claimant is notified to be available to provide additional facts over the telephone at a specific date and time. If information is required from the employer, he/she will also be contacted. If the claimant is found ineligible, the claimant has a right to appeal. If the issue involves an employer, he/she will also have the right to appeal. The filing process continues until the claimant becomes re-employed, the claimant no longer meets eligibility requirements, benefit entitlement is exhausted, or the claimant stops filing for benefits.

Claimants are held liable for the truth and accuracy of the information they provide. A claimant who knowingly provides a false statement may be prosecuted for fraud and be subject to penalties of up to \$1,000 and/or a prison term.

MONETARY ELIGIBILITY ISSUES

To be monetarily eligible for UI benefits, a claimant must meet certain earnings requirements. The following factors determine the claimant's weekly benefit amount, entitlement, and the employer's chargeability:

1. *Effective Date*

When a claimant applies for benefits, his/her claim is assigned an effective date that is usually the Sunday immediately preceding the day on which the claim is filed. Note: The effective date is not determined by the claimant's last day of work or the claimant's separation date.

2. *Base Period/Benefit Year*

The Agency determines the claimant's base period and benefit year. The base period is the first four of the last five completed calendar quarters prior to the effective date.

The benefit year is the 52 week period beginning with the claimant's effective date. Claimants are allowed to collect benefits during their benefit year, up to 26 weeks times their weekly benefit amount. If any extension programs are in place, a claimant may be paid additional weeks.

A claimant may receive more than 26 weeks of benefits only if he/she receives partial payments for less than his/her full weekly benefit amount for one (1) or more weeks. This may occur if the claimant is working part-time or on a reduced work schedule and receives only partial benefits.

3. *Weekly Benefit Amount (WBA)*

The weekly benefit amount is the maximum amount of UI benefits which may be paid to the claimant each week. The weekly benefit amount is about 54% of the claimant's gross weekly wage earned during the base period up to the maximum WBA in the law. The State maximum weekly benefit amount is currently \$410.00. The minimum is \$25.00. The State Legislature determines the minimum and maximum WBA.

The claimant must have wages in at least two, not necessarily consecutive, calendar quarters of the base period. The claimant's WBA is determined by wages paid in the high quarter and total wages paid in the base period. The Agency notifies each claimant of his/her eligibility for benefits and the amount of entitlement by sending the claimant a "Determination of Monetary Eligibility." This form is mailed to the claimant the day after he/she files a claim. The determination also lists all of the claimant's former base period employers and base period wages. This wage information is obtained from employers' quarterly Employment Reports (DLLR/DUI 16).

4. *Dependents' Allowance*

A claimant may also be entitled to an additional allowance of \$8 per week for each dependent child up to a maximum of five children. A dependent child is a son, daughter, stepson, stepdaughter, or legally adopted child (not grandchild or foster children) under 16 years of age at the time the claim is filed for whom the claimant provides support. A claimant's weekly benefit amount including dependents' allowance cannot exceed the maximum weekly benefit amount. Also, if both parents are receiving UI benefits, only one parent can receive dependents' allowance for an individual child. Dependents' allowances are charged to employers' accounts.

5. *Partial Benefits*

For any week a claimant is not fully unemployed, but working all available hours, the claimant may be eligible for partial benefits. The claimant may earn up to \$100 without any money being deducted from his weekly benefit amount. After \$100, earnings are deducted dollar for dollar. If a claimant's earnings equal or exceed his/her weekly benefit amount, benefits are not payable.

When the Agency requests wages for an employee during a specific week, please ensure that:

- a. The wages are to be reported when earned not when paid;
- b. The gross amount of wages, before taxes and other deductions, is reported; and
- c. The wages are reported for the week requested. For unemployment insurance purposes, a week begins on Sunday and ends on Saturday. The week may not correspond with your pay period so it may be necessary to actually calculate an employee's daily earnings to submit the requested information properly.

NOTE: For unemployment insurance tax purposes, wages are reported when paid. However, for unemployment insurance benefit purposes, wages are reported when earned.

6. *Part-Time Workers*

A part-time worker is an individual whose availability for work is restricted to part-time work, and who works predominantly on a part-time basis throughout the year at least 20 hours per week. A part-time worker is meeting the requirements of Maryland law when he/she is eligible for benefits based on wages that are predominantly earned from part-time work; is actively seeking part-time work; is available for part-time work for at least the number of hours worked at the part-time worker's previous employment; does not impose any other restrictions on the part-time worker's ability to work or availability for work; and is in a labor market in which a reasonable demand exists for part-time work. *Special Note:* A part-time worker is not considered to be unemployed if the part-time worker is working all hours for which the part-time worker is available regardless of the amount of money the part-time worker is earning. Therefore, the part-time worker will not be eligible for partial benefits if working all available hours.

7. *Maximum Benefit Payments*

If a claimant receives the full amount of his/her weekly benefit amount in each of 26 weeks during the claimant's benefit year, the claimant's maximum amount of benefits would equal 26 times the weekly benefit amount. If the claimant receives partial benefits, the benefits may last longer than 26 weeks. If the claimant is entitled to dependents' allowance and is eligible for less than the maximum benefit amount or is filing partial unemployment while working part-time, any dependents' allowance would be added to each week of unemployment. If the claimant qualifies for the maximum weekly benefit amount, no dependent's allowance will be paid. Under no circumstances may the maximum benefit payment exceed 26 times the weekly benefit amount plus 26 times the dependent's allowance.

NON-MONETARY ELIGIBILITY ISSUES

Unemployment Insurance claimants meeting monetary eligibility requirements must also meet non-monetary eligibility requirements. To be eligible for benefits, a claimant must:

- be able to work;
- actively seeking work;
- be available for full-time work (excluding part-time workers);
- not place any undue restriction on his/her availability for work or the work he/she will accept; and
- not refuse suitable work.

A claimant's previous job experience, training, wage level, and other factors are considered in determining suitability of a job offer and a claimant's acceptance or rejection of that offer.

The Agency randomly audits selected claims, and all work search contacts are subject to verification. The Agency contacts employers by telephone and/or in writing to verify work search contacts.

It is important that employers keep records of who contacted them for employment, how they were contacted, the date the contact was made, type of work applied for, and the result of the job contact. This information will enable the Agency to verify more accurately work search contacts and determine if claimants have made a honest effort to obtain employment.

There are some exemptions to the actively seeking work requirements:

1. *Work Search Exemptions*

Ten Week Layoff - If an employer shuts down operations for a period not exceeding ten (10) weeks and provides his/her employees with a definite return to work date at the beginning of the layoff, then the claimants will be exempt from actively seeking work during that period specified. The employer must provide the return to work date. If the layoff extends beyond the allowed 10 weeks, the individual will need to begin making an active search for work. The exemption cannot be extended beyond the allowed 10 weeks, except as noted below.

2. *Extended Work Search Exemption*

If an employer shuts down operations for a period not exceeding 26 weeks, claimants will be exempt from the actively seek work requirements if the plant shutdown meets the following criteria:

- a. The shutdown is for a certain and definable period not exceeding 26 weeks;
- b. The work search exemption is jointly requested by the employer and the affected employees;
- c. The employer provides that all of the employees included in the exemption shall return to work for the employer; and
- d. The agency determines that the work search exemption during the shutdown will promote productivity and economic stability within the State.

This type of shutdown could be used, for example, if an employer's operation is shutting down to modernize. This exemption is not granted for seasonal layoffs. Requests for exemptions must be submitted in writing to the nearest Claim Center (see page 48.).

3. *Approved Training*

If a claimant is otherwise eligible to receive benefits and is in a training program which is approved by the Agency, the claimant will be exempt from actively seeking work.

4. *Sick Claim Benefits*

If a claimant becomes ill or unable to work for medical reasons after he/she files for unemployment insurance benefits, he/she may be eligible for sick claim benefits. Under the sick claim provision, a claimant is exempt from the requirement to actively seek work while unable to work; the claimant must regularly provide medical verification of his/her condition. This provision applies only as long as suitable work is not offered. If suitable work is offered, but the claimant cannot accept it because of illness, the claimant will be denied benefits.

SEPARATION FROM EMPLOYMENT INFORMATION

The Agency must also make a non-monetary determination of qualification for benefits based on the claimant's reason for separation. The employer is required to provide separation information. All information provided is confidential and is only used to determine the claimant's eligibility for benefits.

The "Request for Separation Information" (DLLR/DUI 207, sample on page 35) is sent to an employer when a former employee files a claim for benefits. This form serves two purposes: it informs the employer that a claim has been filed, and it requests that the employer provide the reason for separation. The facts presented on this form

will be used to determine eligibility for benefits. By law, employers must complete and return the "Request for Separation Information" by the due date (eight (8) calendar days after form is generated) indicated on the form, or be assessed a \$15 penalty.

Employers have two options for responding to the "Request for Separation Information" (DLLR/DUI 207):

1. By mail (to the address appearing on each form); or
2. Via the Internet (www.mdunemployment.com). Special Note: A confirmation number will be provided once the transaction has been completed. If using the internet, the employer may provide additional information concerning the separation.

If an employer fails to return the form by mail or via the internet, and the due date has past, benefits will be paid if the claimant had indicated that he/she was separated due to lack of work or temporary layoff.

To prevent overpayments and improper employer charges, it is extremely important that the employer respond to the "Request for Separation Information" in a timely manner. If the separation reason is not lack of work, a fact finding interview will be scheduled before benefits are paid. Employers should always return the DLLR/DUI 207, even if the separation information was obtained by telephone. Only the receipt of the original form (or internet submission) will prevent assessment of a penalty for late receipt or non-receipt.

*** * * IMPORTANT NOTE * * ***

Employers using unemployment insurance cost control agencies have the responsibility to provide their agent with complete and timely information regarding separation of employment. This Agency will send separation notices directly to the representing agent, and will NOT contact the employer for additional information.

Employers can prevent improper benefit charges to their accounts by providing accurate information to ensure a proper determination. Employers providing false information for the purpose of disqualifying a claimant may be subject to criminal, as well as civil, penalties.

The following separation issues should be addressed when reporting separation information:

1. *No Record of Employment*

Do not disregard a claim because you are unable to identify the claimant as a former employee. Check the claimant by Social Security number since names often change due to marriage, divorce, or other legal reasons. If you are unable to identify the claimant, return the "DLLR/DUI 207" indicating that you have "no record of employment" for this claimant.

2. *Claimant Still Employed*

Even if a claimant is still working for you, check your records for a reduction in hours of work. An employee may be entitled to partial benefits if his/her hours were cut through no fault of his/her own. Did the employee file a claim during a temporary layoff or plant shutdown? Is the claimant now back at work? If so, include the date of layoff and the date the claimant returned to work or was recalled.

3. *Leave Of Absence*

If the claimant is on an approved leave of absence, provide to the Agency: the effective date of the employee's leave, the reason(s) for the leave, and the expected date of return. Has the claimant notified his/her supervisor that he/she is now able and willing to return to work? If yes, is work available?

A claimant cannot be paid benefits if he/she is on a leave of absence. The claimant is denied UI benefits because he/she is not able to work, available for work or actively seeking work. If an employee's leave of absence ends and he/she is now medically able only for light work, but none is available, he/she will

most likely be eligible to collect benefits. Employers should require that the employee submit a doctor's note listing any physical restrictions. Temporary modifications of job duties or a temporary transfer to another position may help you keep the employee on the job and reduce your benefit charges.

4. *Retirement*

In some instances, an employee may be receiving periodic retirement payments and collecting UI benefits at the same time. If a claimant is receiving a periodic payment or lump sum payment allocated to weeks he/she is filing for UI benefits, then the amount of the payment is deductible if it was contributed to or paid for by a base period employer. If only part of the retirement plan was paid by the base period employer, then only 50% of the payment will be considered. If the payment is less than the claimant's weekly benefit amount, he/she may receive partial benefits. If the payment is from a non-base period employer, it is not deductible.

Maryland UI Law requires that employers provide written notice to former employees of the effect of a lump sum payment on receipt of UI benefits. If a lump sum payment is received as a result of a layoff or shutdown, it is not deductible. If the former employee places the entire lump retirement payment into a qualified retirement account within 30 days of receipt, it is not deductible. A lump sum payment paid at the time a claimant quits or retires is deductible and is allocated to the weeks following separation at the claimants' last wage rate.

5. *Voluntary Resignations*

A claimant who is in a lack of work status and notifies the employer that he/she will not be returning to work for the employer is not considered to have voluntarily quit within the meaning of the law since the initial reason for the claimant's unemployment was a layoff initiated by the employer. However, a possible refusal of work issue may exist. Refer to the section entitled "Refusal of Suitable Work" for more information.

If the reason for quitting is personal and not job-connected, the claimant will be disqualified. In these cases, the employer's account should not be charged.

If a claimant voluntarily quits employment for reasons determined to be good cause directly attributable to the employment, no penalty is warranted and benefits are chargeable to the employer's account. For example, if an employee quits because the job conditions caused the employee to become ill and this is verified by a physician, no penalty applies (of course, the claimant must be able to work, available for work, and actively seeking full-time work in order to receive benefits).

It is in the employer's interest to ensure that the agency is made aware of the actual reasons for claimant separations. In evaluating a voluntary quit, the Agency will generally apply the "reasonable and prudent" test; that is, would a reasonable and prudent person have quit under the same circumstances?

6. *Voluntary Quit In Lieu Of Discharge*

In a case in which the employer informs the claimant that he/she will be discharged and allows him/her the option to resign, or the claimant chooses to resign in the face of the imminent discharge, it is not considered a voluntary quit within the meaning of the law, because the employer is the moving party. Therefore, a resignation in lieu of discharge shall be treated as a discharge and should be checked as such on the separation notice.

7. *Voluntary Quit Because of Medical Reasons*

If a claimant is unable to work in his/her normal occupation and has become unemployed for medical reasons not attributable to the job and presents medical documentation (ill, injured or pregnant), he/she will receive a weekly denial and the employer will be non-charged for any subsequent payments.

8. Discharges

Check “discharge” on the “Request for Separation Notice” (DLLR/DUI 207) if the former employee was separated for any of the following reasons:

- Absenteeism/Tardiness
- Rule Violation
- Insubordination
- Conviction for Criminal Offense
- Suspension
- Not qualified for job, but worked to best of ability. Special Note: If this reason is selected, and no other issues are blocking payment, the claimant will be paid benefits.

9. Temporary Help Firms (Located in Maryland Only)

A claimant who works for a temporary help firm and is removed from an assignment will not be considered discharged unless the claimant is also removed from the temporary help firm’s rolls.

A claimant, whose last employer was a temporary help firm, is not actively seeking work in the first week claimed if the claimant, at the end of the current assignment, does not request another assignment. Temporary help firms have the responsibility to notify their employees of the requirement and to keep documentation. (A temporary help firm is defined as an entity that assigns its own employees to perform services for clients on a nonpermanent basis).

Separation item #5 (refer to the “Request for Separation Information” (DLLR/DUI 207) should be completed by the temporary help firm when stating that the claimant has completed an assignment. After this statement, the employer will be asked whether the claimant requested another assignment.

The claimant will be allowed benefits if he/she shows that another assignment was requested or he/she had good cause for failing to request another assignment (e.g., a natural occurrence such as flooding, hurricane, etc.), or the temporary help firm consistently offered the claimant assignments that were not within his/her job classification, or did not meet the conditions under which the claimant was hired. If the claimant is offered and refuses an assignment while in active claim status, the issue will be adjudicated as a refusal of suitable work.

FRAUD

It is considered fraud if an individual knowingly files for UI benefits while employed, or provides false or insufficient information in order to obtain or increase benefits. Information regarding fraudulent claims should be reported to the Agency for investigation. Even if a UI claim has not been filed against your account, suspicions of fraud should be reported to the Agency by calling the toll free UI Fraud Hotline at (1-800-492-6804) Monday through Friday between 9:00 and 4:00 eastern standard time. The caller can remain confidential. We will need the following information to investigate your tip:

- Claimant’s name
- Claimant’s Social Security Number
- Claimant’s date of birth
- Description of claimant
- Suspected place of employment
- Circumstances indicating fraud

EMPLOYER OBLIGATIONS FOR PROTECTION AGAINST FRAUD

1. The Maryland New Hire Registry

The Maryland New Hire Registry is a tool the State of Maryland implemented to protect against unemployment insurance overpayments and fraud, public assistance fraud and to assist in the enforcement of Child Support. Federal and state law requires all employers who are covered under the Maryland Unemployment Insurance Law to report all employees who are hired or rehired to a central registry.

Employers are required to report the following information within 20 days of the employee’s first day of work:

- Employee’s name and Social Security Number
- Employee’s home address
- First day of work
- Employer’s name and address
- Maryland State Unemployment Insurance
- Ten-Digit Account Number
- Federal Employer Identification Number
- Whether health insurance is available

Several additional data elements are requested on a voluntary basis.

For more information contact the Maryland New Hire Registry Help Desk at (410) 281-6000 or 1-(888) MDHIRES, Fax Number (410) 281-6004, Toll Free Number 1-888-657-3534 or www.mdnewhire.com.

2. Employer Notice of First Benefit Check Paid To a Former Employee

The “Employer Notice of First Benefit Check Paid to a Former Employee,” (DLLR/DUI 63), (sample on page 29) is sent to a base period employer when a UI claimant receives his/her first benefit check. (Special Note: This notice is for your information only. This is not an appealable document.) A base period employer is an employer who paid wages to the claimant during the first four of the last five completed calendar quarters prior to the claim being filed. Employers should review this notice to ensure they understand whether or not they are being charged for a former employee’s UI benefits. Questions should be directed to the Benefit Charge Unit at (410) 767-2411 or 1-800-492-5524. (Do not contact the Claim Centers).

3. Reviewing Benefit Charges to Your Account

By reviewing the “Notice of Benefit Payments Charged to Your Experience Rating Account,” (DLLR/DUI 64, sample on page 31) you will have probably completed the most important step in the UI management process. For experience rated employers, this is a report, not a bill. It notifies you of charges being made against your account - charges that affect your experience rating. You have 15 days from the Statement date to protest improper or incorrect benefit charges. Other efforts to control your costs may have limited value without proper auditing of this statement for improper charges.

For reimbursing not-for-profit employers and government entities, the “Statement of Reimbursable Benefits Paid” (DLLR/DUI 64-A) is a bill. This is your last chance to protest these charges. At the bottom of this statement are instructions on how you can request a review of the charges you believe are in error. Upon receipt, date stamp the statement and circle the statement date. You have 15 days from the statement date to protest improper or incorrect benefit charges.

FACT-FINDING INTERVIEWS

If the reason for separation given by you on the paper "Request for Separation Information Notice" (DLLR/DUI 207) or via the internet is something other than layoff or lack of work, you may be contacted by telephone to provide additional information when the claimant's fact finding interview is held. It is important to respond to any telephone message and/or request for information within 48 hours or a determination will be made based on the information provided by the claimant.

All fact-finding interviews are held by telephone. These interviews are held for the purpose of obtaining a statement from the claimant about the facts surrounding his/her separation from employment and/or availability for work. The claimant gives a statement to a UI Claims Specialist, is informed of the information provided by the employer, and is allowed to rebut the employer's comments if the claimant disagrees.

Frequently, additional information is needed when the separation is due to a "discharge." You may be contacted to discuss some of the issues raised below during a telephone interview. The burden of proof in a discharge is on the employer.

- a. Culminating Event - What event brought about the termination of an employee? In other words, what was the "last straw" that caused you to terminate this employee? Usually this event occurs on the last day of work. This is the most important information the Agency will use to make the non-monetary determination of eligibility. If the culminating event was not within the claimant's control, the claimant may be allowed benefits. While the details regarding the culminating event are important, employers should be able to provide dates and types of disciplinary action taken previously.
- b. Absenteeism/Tardiness - Provide the dates of any warnings and whether they were oral or written warnings. Distinguish between excused and unexcused absenteeism and lateness. Did you require a medical slip to justify the claimant's absences? Were there any patterns of absence or tardiness, such as on Mondays and Fridays or before and after holidays?

Failure to call in should be noted in the employee's attendance records and should be discussed with the employee during counseling/warning sessions. Your reason for separation should include rule violations.

- c. Rule Violation - State the rule violated. Give details of what happened. Describe any warnings, and include the dates. Note if the rule is in an employee handbook. Also, describe the consequences of the rule violation and indicate how the employee was made aware of the rule(s).
- d. Insubordination - Explain exactly what was said and done in detail. When did the incident occur? Were there witnesses? Were threats or abusive language used? Did the employee refuse to perform duties which were part of his/her job description? What were the consequences of his/her insubordination?
- e. Conviction for Criminal Offense - If you pressed charges, but the matter has not been resolved, include this information during the telephone interview. A criminal offense that is not directly against the employer may not be disqualifying.

The Agency will disqualify the claimant if the offense was "in connection" with employment. In determining whether an employee's actions are connected with the work, five factors are considered:

- (1) Was there a breach of duty to the employer?
- (2) Did the act occur during work hours?
- (3) Did the act occur on the employer's premises?

- (4) Did the act occur while the employee was engaged in his/her work?
- (5) Did the employee take advantage of the employment relationship to commit the act?

If discrepancies exist and cannot be resolved, the claimant and the employer will be scheduled at a specific date and time to participate in a conference call with an Agency representative to resolve the issue(s). This type of hearing is called a Predetermination or Pretermination hearing. This hearing allows both parties the opportunity to provide and offer rebuttals during the conference call.

Once a determination has been made, either from a fact finding interview or a Predetermination or Pretermination hearing, a "Notice of Benefit Determination (DLLR/DUI 222) is then mailed to the claimant and the employer. A sample of this form is located on page 43.

The "Notice of Benefit Determination" will state the issue(s) adjudicated and the applicable section(s) of the Maryland Unemployment Insurance Law. It will also state the reason for the decision to allow or deny benefits. If benefits are denied, it will indicate the penalty that must be served before benefits may be paid. If the claimant has already begun receiving benefits, the "Notice of Benefit Determination" will show the amount of overpayment because of improperly paid benefits.

Both the claimant and the employer have the right to appeal this determination within 15 days. The last day to file an appeal along with instructions on how to file is noted on the form.

DISQUALIFICATIONS

A claimant is allowed to collect benefits if the claimant loses his/her job through no fault of his/her own. A claimant may be disqualified if he/she does not meet this requirement.

It is important to note that a claimant may voluntarily quit employment or be discharged for cause, be disqualified, then receive unemployment benefits at a later date. In these cases, the claimant has served the penalty, which in most cases require that the claimant return to work, meet an earnings requirement and then lose that job through no fault of his/her own. The possible disqualifications are as follows:

1. Voluntary Resignation

When an individual voluntarily leaves his/her job, the burden of proof is on the claimant to show that the quit was "with good cause or valid circumstances". The claimant must show that he/she made every reasonable effort to remain employed.

If a claimant quits for reasons that are directly attributable to the employment, it is for good cause and no penalty is assessed. The employer's account is charged.

If a claimant quits for reasons not directly attributable to his/her employer, but has made reasonable efforts to remain employed and shows he/she quit for valid circumstances, a five (5) to ten (10) week penalty may be imposed starting with the Sunday prior to the last day of work. This means that payment of benefits to the claimant will be delayed for five (5) to ten (10) weeks from the last day of work. When the penalty ends, benefits are payable, but the employer's account is not charged.

However, if the individual quits "without good cause or valid circumstances," a fifteen (15) times weekly benefit amount (WBA) penalty is imposed. That is, the claimant must become re-employed, earn fifteen (15) times his/her WBA and then become unemployed through no fault of his/her own before benefits can be paid. A claimant who "serves" the penalty may be allowed to collect benefits during the remainder of the benefit year up to the maximum benefit entitlement. If it is determined that a claimant voluntarily quit employment without good cause and subsequently receives benefits, the employer from whom the individual quit will be relieved of benefit charges.

An individual is not disqualified from receiving benefits, if the individual quit a part-time job before losing a full-time job.

Voluntarily quitting employment to attend school, follow a spouse to a new location or to become self-employed is held to be without good cause or valid circumstances and the maximum penalty is imposed. However, a five week penalty is imposed for any claimant who quits a stateside job to follow a military/military related spouse due to the mandatory transfer of that spouse.

2. Discharges And Suspensions

Discharges and suspensions are separations initiated by the employer. The employer is responsible for showing that the claimant's behavior constituted "misconduct in connection with the work."

The employee's behavior must clearly be a willful disregard for the employer's interest, have a direct adverse effect on the employer's business, and must be reasonably related in time to the act causing the separation.

Employers must outline the expected behavior of the employees either verbally or in writing. Employers should document all warnings including who gave the warnings, why were they given and the dates they were given.

The Agency looks for the following elements in imposing a disqualification: What happened on the last day of work that caused the separation? How soon after the alleged misconduct did the discharge or suspension take place?

There are three discharge disqualification categories under Maryland's UI law: "Simple Misconduct," "Gross Misconduct," and "Aggravated Misconduct."

a. Simple Misconduct - Simple misconduct means a violation of some established rule or policy of the employer, a disregard of the employer's best interests, a dereliction of duty, or a course of wrongful conduct. The penalty for simple misconduct is the delay of receipt of benefits for five (5) to ten (10) weeks from the Sunday prior to the last day of work. When the penalty ends, benefits are payable and the employer's account is charged for any benefits paid after the penalty has been served.

Simple negligence with no harmful intent is not misconduct, nor is inefficiency, unsatisfactory conduct that is beyond the claimant's control, or good faith error of judgment or discretion. Under these situations, no penalty is assessed, benefits are payable, and the employer's account is charged.

b. Gross Misconduct - Gross misconduct means conduct that is either a deliberate and willful disregard of standards of behavior, showing a gross indifference to the employer's interests or a series of repeated violations of employment rules. The penalty for gross misconduct is the denial of the claimant's benefits until he/she becomes re-employed, earns twenty (20) times his/her weekly benefit amount (WBA), and thereafter becomes unemployed through no fault of his/her own. The employer is not charged for any benefits paid after the penalty has been satisfied.

c. Aggravated Misconduct - Aggravated misconduct is defined as behavior of the claimant that consists of physical assault, property loss or property damage so serious that neither simple nor gross misconduct penalties would apply. The claimant's act must have been committed with actual malice and a deliberate disregard for the property, safety and lives of others including the employer and those associated with the employer as defined in the law. Malice is the intent to cause physical harm, property loss or property damage. If the action was accidental, aggravated misconduct does not exist. If the action was intentional but not meant to cause any harm, loss or damage, aggravated misconduct does not exist. The penalty for aggravated misconduct is the denial of the claimant's benefits until he/she becomes re-employed,

earns thirty (30) times his/her weekly benefit amount (WBA), and thereafter becomes unemployed through no fault of his/her own.

If a claimant's reason for separation from the employer is determined to be aggravated misconduct, the claimant is disqualified and serves the penalty. Any benefits eventually paid will not be charged to the employer's account.

LABOR DISPUTES

Claims for benefits by individuals participating in a labor dispute are adjudicated by the Board of Appeals, once it has assumed jurisdiction, or by a special examiner. At the commencement of a labor dispute, the employer must inform the nearest Claim Center (list on page 48) of the dispute. Notice of the labor dispute must be made within 48 hours and must include a list of the names and Social Security numbers of the affected workers. The Agency will then contact the employer to obtain specific information. A claimant is denied benefits during the stoppage of work due to a labor dispute, other than a lockout, if:

1. the claimant is participating in, financing, or directly interested in the labor dispute; and
2. belongs to a grade or class of workers participating, financing, or directly interested in the labor dispute.

REFUSAL OF SUITABLE WORK

A claimant must accept referrals to suitable employment opportunities and suitable offers of work. The factors considered in determining the suitability of a job referral or offer include the individual's:

1. training;
2. experience;
3. prior wages;
4. prospect of securing work in his/her customary occupation;
5. commuting distances; and
6. length of unemployment

A job is not considered to be suitable if it is vacant as a direct result of a labor dispute; if the wages, hours, or other conditions are less favorable than for other similar jobs in the local area; if there is an unreasonable degree of risk to the individual; or if a claimant is required to either join a company union, resign from a union, or be required to refrain from joining a labor union.

*** IMPORTANT NOTE ***

When an employer offers a job to a claimant in filing status or recalls a former employee in layoff status, and the individual refuses the job (or fails to return), the employer must notify the Agency in writing or by e-mail at ui@dllr.state.md.us within 15 days of the refusal. The Agency will then determine whether the claimant should be paid or denied benefits and may also request that the employer supply further information on the job offer and, if known, the reason for refusal.

If a claimant refuses suitable work without good cause, the individual will be disqualified from the receipt of benefits. The penalty will either be a postponement of benefits for five (5) to ten (10) weeks from the Sunday prior to the date the job was refused or a denial of further benefits until the claimant becomes re-employed, earns ten (10) times his/her weekly benefit amount, and thereafter becomes unemployed through no fault of his/her own. If a labor dispute exists at an employer's business and the striking employees file for UI benefits, an offer by the employer to return to work under the same conditions that existed prior to the labor dispute may constitute a suitable offer of work, and the employees may be disqualified from the receipt of benefits.

RECEIPT OF PAYMENTS OTHER THAN WAGES

All severance payments are deductible from unemployment insurance benefits. The severance payments are prorated based on the individual's last weekly pay rate.

The receipt of vacation or holiday pay will be deducted from UI benefits if on or before the last day of work, the employer provides a definite return-to-work date. If there is no definite return-to-work date, the vacation or holiday pay will not be deducted from benefits.

The receipt of bonus pay may reduce or prevent the receipt of UI benefits depending on the week or weeks to which it is attributed.

The receipt of a pension or annuity from a base period employer is deductible from UI benefits

SELF-SERVED PENALTIES

A claimant may be paid UI benefits and his/her previous employer charged for those benefits, even if the claimant was separated for a disqualifying reason. This occurs when a claimant has "self-served" the penalty. A penalty is self-served when an individual satisfies all possible penalties of time and earnings under the Maryland UI Law, prior to filing a claim for UI benefits.

HEARINGS AND APPEALS

If you disagree with any part of a determination you may file an appeal. You have 15 days to mail your appeal letter to the Agency at the address listed on the form. At the top of the letter, list the claimant's name, Social Security number, your business name, employer account number and your reason for appeal. Make sure that your appeal is postmarked on or before the last day to appeal as stated on the determination. It would be helpful if you could attach a copy of the determination that you are appealing with your appeal letter. Timely appeal requests at this level will automatically result in an appeal hearing.

Be sure to have a system for tracking appeals that are filed. When you receive notice of the hearing, make copies of pertinent documentation, such as the notice of termination, letter of resignation, and written warnings, etc. Insure that the claimant's supervisor and any firsthand witnesses are available to attend the hearing. This hearing may be your only opportunity to present evidence and testimony and establish your side of the case. Although hearsay testimony is admissible in administrative hearings, hearsay testimony may not be given the same weight as sworn, first-hand testimony.

Postponements must be requested in writing at least three (3) business days before the hearing and can be followed up with a phone call to the Lower Appeals Division at (410) 767-2421. However, there are no guarantees that postponements will be granted. The telephone number and the address of the Lower Appeals Division appear at the bottom of the notice of hearing. Failure to attend an appeal hearing that you requested will result in a dismissal, meaning that the determination will stand unchanged. Failure to attend an appeal hearing that the claimant requested will result in a decision made solely on the claimant's testimony.

Once the Lower Appeals decision is received, review it carefully and completely. You may request an appeal to the Board of Appeals if you disagree with the Lower Appeals decision. The decision contains specific directions for requesting an appeal. Questions concerning Lower Appeals should be directed to (410) 767-2421; questions concerning appeals from Lower Appeals decisions and cases before the Board of Appeals should be directed to (410) 767-2781.

REPORTING CLAIMANT EARNINGS DURING THE CLAIM PROCESS

Partial earnings are subject to verification. They can be verified by the Agency on a weekly or quarterly basis.

If an employer would like to report an employee who is a UI claimant and working part-time, he/she should notify the Agency in writing, listing the exact dates worked (by day) and gross wages when earned, not when paid.

LAYOFF, MASS LAYOFF OR LACK OF WORK

If a layoff affects 24 or fewer workers, the employer is required to complete a separate "Request for Separation Information" (DLLR/DUI 207) for each laid off worker who files a claim for benefits. Upon receipt of this form, all requested information must be entered including the date of recall, if any. If a laid-off claimant fails to return to work, the Agency should be notified.

An employer experiencing a mass layoff, that affects 25 or more workers, and the layoff is permanent, indefinite, or for 7 days or more, is required by Maryland UI Law to submit a listing of the laid off workers to the Secretary at least 48 hours in advance. If you do not have advance knowledge of the layoff, the list of affected workers must be submitted within 48 hours after the commencement of the layoff.

The list must include employees' names, Social Security numbers, last day of work and reason for layoff, in either alphabetical or Social Security number order. Additional information concerning bonus pay, vacation or holiday pay, severance pay, each employee's last weekly or hourly pay rate, and expected date of recall if known, should also be included. Each worker receiving pension or retirement pay should be indicated, and the amount received and whether or not the worker contributed to it noted. This information will prevent generation of individual separation notices. It is to the employer's advantage to provide the information in advance. Upon notification, the Secretary may adopt a plan modifying reporting requirements for these employees. Under this plan, the Department may distribute applications or establish dedicated call times for the laid off workers at Claim Centers or a designated job site. These applications, upon completion and returned in accordance with the plan, will constitute the employees' registration for work and claim for benefits.

*** * * IMPORTANT NOTE * * ***

The Worker Adjustment and Retaining Notification (WARN) Act is a Federal law which requires employers of 100 or more workers, in certain instances, to provide 60 days notice of any mass layoff or plant closure. Employers are potentially liable for failure to provide notice. When required, notice must be given to the workers, the state, and to local elected officials. Failure to provide notice could result in full back pay to the workers and a fine of \$500 per day. We recommend you contact legal counsel. For more information contact the Dislocated Worker Unit at (410) 767-2830 or 2833.

UI benefits are not payable for any weeks in which the individual is receiving wages in lieu of notice.

The DLLR Dislocated Worker Unit is required to provide Rapid Response assistance to workers impacted by plant closure or mass layoff. These services, which may be provided on-site, include assessment, testing, job search assistance, educational remediation and retraining. A call to the Dislocated Worker Unit will assure full readjustment services for any worker experiencing job loss.

ABLE, AVAILABLE, AND ACTIVELY SEEKING WORK

To be eligible for unemployment insurance benefits, a claimant must be able to work full-time (unless designated as a part-time worker) without any unreasonable restrictions on the hours or days that he/she will work. Unless exempted (see page 14) a claimant must also be actively looking for work during each week that a claim is filed. If you have any information or proof that a claimant is not meeting these requirements, notify the local unemployment insurance Claim Center in writing.

SELF-EMPLOYMENT ASSISTANCE PROGRAM

The Self-Employment Assistance Program is a job creation program which provides for the payment of unemployment insurance benefits to certain individuals while the individual works towards establishing self-employment. The individual:

1. Must be eligible to receive unemployment insurance benefits;
2. Has been identified as an individual who is likely to exhaust unemployment insurance benefits;
3. Must be actively engaged on a full-time basis in self-employment activities which may include training, workshops, counseling, etc.

Acceptance into the Self-Employment Assistance Program is highly competitive and may never exceed 5% of the claimload. Any benefits paid under this program will not be charged to employers' accounts.

POSTERS REQUIRED BY LAW

There are two posters required by Maryland UI Law to be displayed in an area where the information may be easily seen by employees: "Benefit Entitlement" and "Health Insurance Coverage." Samples can be found on pages 45 and 46.

Employers will automatically receive copies of these posters upon registration as a Maryland employer.

To obtain additional copies of these posters, call 410-767-2413 or download the posters directly from our website at www.mdunemployment.com.

OTHER UI PROGRAMS

1. Trade Adjustment Assistance Program

The Trade Adjustment Assistance (TAA) program provides monetary and non-monetary benefits to workers unemployed or on reduced work schedules as a result of the impact of foreign competition. This Federal program is funded by Federal general revenues. Under TAA, unemployed workers are required to participate in job search activities and must apply for and be interviewed for job training opportunities. Employers must agree to employ TAA recipients for a period of 26 weeks after the conclusion of the employer's on-the-job training program. Benefits include:

- a. Trade Readjustment Allowances (TRA) which equal the claimant's WBA. TRA benefits are paid after the claimant exhausts regular UI benefits and are normally payable for 26 weeks.
- b. Relocation allowances, job search, job training, and vocational instruction allowance.

Either the employer or its employees may petition for TAA/TRA. For more information, call (410) 767-2830 or 2833 or contact the Department of Labor at the following address:

U.S. Department of Labor
Employment and Training Administration
Office of Trade Adjustment Assistance
601 D Street, N.W., Room 10400
Washington, DC 20213

2. Extended Benefits

During periods of extremely high unemployment, the Federal government and/or State government may fund additional weeks of UI benefits. These extended benefits are usually established by Congress and implemented by the States. Extended benefits are payable only after regular UI benefits are exhausted. Claimants who become eligible for extended benefits must increase their work search activities and must provide more detailed work search documentation in order to continue receiving extended benefits.

3. Supplemental Unemployment Benefits

Supplemental Unemployment Benefits (SUB) are private plans that provide additional, non-governmental benefits to unemployed workers by supplementing state unemployment insurance benefits. Common features of SUB plans include:

- a. A contractual agreement between the employer and the employees - usually a union.
- b. Employer financing. Typically an established amount, such as 15 cents per hour worked, is paid by the employer into a separate fund. Employer contributions continue until a predetermined funding level is reached.
- c. Administration of the fund is performed by an independent trustee.
- d. Eligibility for SUB requires a qualifying job separation and eligibility for regular State unemployment insurance benefits.

Under Maryland's Law, supplemental unemployment benefits do not affect a claimant's weekly benefit amount.

4. Work Sharing Program

A primary goal of the Federal-State unemployment insurance program is the stabilization of employment. In the short-run, this goal is best achieved through the use of alternatives to layoff. One voluntary alternative incorporated into Maryland's UI Law is "work sharing." Under "work sharing", employees receive reduced UI benefits based on the percentage reduction in work hours and pay. This alternative to layoff provides employers faced with a temporary need for payroll or staff reduction, a method of stabilizing employment, preventing total layoff, retaining its trained work force, maintaining its affirmative action goals, and improving the morale of its employees. Employers may also experience the benefits of increased productivity and lower administrative costs. The employer also keeps its work force in place, on the job, and maintains its employees' skills. When the business recovers, the employer can immediately restore its workforce without incurring any additional costs for hiring, training, or retraining.

A work sharing plan need not affect the entire organization or location. Work sharing may be used for a portion of an employer's operation, such as a department, shift, or individual plant. It must, however, affect equally all employees of the designated employing unit. Employers interested in more information should contact the Work Sharing Unit at (410) 767-2671.

METHODS TO ENSURE PROPER PAYMENTS

Effective claims management procedures by employers are essential to controlling the occurrence of unemployment insurance claims as well as the severity of the claims. Listed below are tips for effective management:

- Verify Social Security numbers at the time of hire.
- Ask to see your employees' Social Security card. If they do not have one, they should be instructed to apply for one.
- Establish a central location for claims handling.
- Assign the responsibility and control of claims processing to one person (and a back-up) or department.
- Emphasize the potential consequences and impact on your account of untimely, inaccurate, or incomplete responses. Require that all personnel forward unemployment insurance forms promptly to the central location for claims processing.
- Verify the Social Security number and name of the UI claimant. Provide concise, complete and accurate dates of employment and wage information. Include any severance pay, pension, or vacation pay the claimant may have received. These payments may affect a claimant's UI benefits.
- All correspondence should be date stamped for proper documentation. Failure to respond to requests for separation information or wages by the due date can result in a \$15 penalty.
- Sign and date any forms; also include your telephone number in case the Agency needs additional information.

The purpose of unemployment insurance is to pay benefits timely and accurately to eligible individuals. In order to prevent improper benefit payments, which are costly to employers, the Division of Unemployment Insurance uses numerous techniques.

1. *Post Audit*

The Post Audit is a computerized crossmatch that compares benefits paid to claimants, with employer wage reports. The purpose is to detect improper payments to claimants who were employed during periods in which UI benefits were paid. Whenever a match occurs, the employer is sent an "Audit Form" (DLLR/DUI 330-M, see sample on page 41). Employers must complete the Audit Form promptly, completely, and accurately, and return it to the Agency by the due date.

2. *Benefit Accuracy Measurement*

Another important method ensuring accuracy of UI benefit payments is the Benefit Accuracy Measurement Program. The program's intent is to reduce fraud, errors, and to improve the efficiency of the UI Program by providing information on the rates, the types, and the causes of overpayments and underpayments made to claimants.

Each year, hundreds of claims are randomly selected for review. Carefully trained investigators audit each claim to determine whether the claimant was eligible to receive payments for that week. Employers are asked to substantiate a number of important items of information, including past or present wages of a claimant selected for audit, work search contacts reported by the claimant, and the reasons for a claimant's unemployment or reduced hours. Investigations are conducted either by phone, e-mail/regular mail, or fax, and may require the signature of the employer. In the event of an improper payment, Benefit Accuracy Measurement Program personnel determine whether the error was made by the claimant, the Agency, the employer, or a combination of these parties. This information is then used

by management to develop cost effective solutions to reduce and eliminate errors.

The Tax Performance Systems Program enables the Agency to determine the precise causes of tax related errors so they can be reduced or eliminated. This Agency will continuously inform employers about what they can do to reduce costly errors that result in improper experience rating charges and improper unemployment insurance benefit payments.

REMINDER: The investigator's purpose is to determine the claimant's eligibility and if the correct payment was made. We request your cooperation in answering our investigators' inquiries. Eliminating fraud and errors saves employers money and helps to ensure the integrity of the UI program.

3. *UI Fraud Hotline*

A third method of ensuring that unemployment insurance claims are paid correctly is the UI Fraud Hotline. The Hotline (1-800-492-6804) is toll free, confidential, and a direct means for the public to report suspected claimant and/or employer improper actions. The Hotline accepts calls Monday through Friday from 9:00 a.m. to 4:00 p.m. All calls are investigated and callers may remain anonymous.

4. *Eligibility Review and Reemployment Assistance Program*

A fourth method of ensuring that unemployment insurance claims are paid correctly is the Eligibility Review and Reemployment Assistance Program (ERP). This program is an important tool in ensuring that claimants are paid only those UI benefits to which they are due, and in helping claimants to obtain employment by removing any barriers to employment through work search guidance. ERP is designed to ensure that individuals receiving UI benefits are able, available, and actively seeking work and to help eliminate unreasonable limitations or barriers to the acceptance of suitable work.

Each claimant completes an ERP questionnaire. This questionnaire is reviewed by Agency personnel to detect any issues relating to the claimant's eligibility for benefits, barriers to reemployment, and employment assistance needs.

Claimants will also be called for an Eligibility Review Interview (ERI) if an issue is detected, or if a claimant needs help with his or her work search. All claimants, however, will receive an ERI once they collect thirteen weeks of UI benefits.

Employers may be called during an ERI to verify that the claimant did in fact apply for a position with the employer. Your continued cooperation will ensure the success of this program.

CONCLUSION

The UI Program contains complex components. We hope the information provided in this guide will help you better understand your part in the Unemployment Insurance Program and in tracking your UI costs. We have tried to stress the importance of proper record keeping, and timely and accurate reporting.

With your cooperation, we will continue to maintain a solvent Unemployment Insurance Trust Fund while ensuring that benefits are properly paid to eligible individuals.

CLAIMANT'S TELEPHONE APPOINTMENT NOTICE

(DLLR/DUI SR-6T)

STATE OF MARYLAND
DEPARTMENT OF LABOR, LICENSING AND REGULATION
DIVISION OF UNEMPLOYMENT INSURANCE

Date Mailed:

Social Security Number:

Claimant's Phone No.

CLAIMANT'S TELEPHONE APPOINTMENT NOTICE

NOTICE TO CLAIMANT: You MUST be available by telephone on the "Interview Date" and "{Time" shown below. You must ensure that your telephone line is available at the "Interview Time" and for 60 minutes following that time. Even if you are not receiving benefits or have already been disqualified, being available for this interview may prevent future problems with your claim. If the "Claimant's Phone No." shown above is wrong or there is no number shown, you must call one of the numbers listed at the bottom of this form before the date of your interview. **IF YOU ARE NOT AVAILABLE AT THE TIME OF THE CALL, A DECISION WILL BE MADE BASED ON THE INFORMATION ON FILE, AND YOU WILL LOSE THE RIGHT TO PROVIDE INFORMATION FOR CONSIDERATION ON THIS ISSUE.** A written determination will be made based on available information and will be mailed to you. This determination may result in a denial of your benefits and/or an overpayment. If you disagree with the determination, you may file an appeal.

NOTE: It is your responsibility to file continued claims (bi-weekly request for payment) if you are unemployed and requesting benefits. Failure to file continued claims timely may also result in a denial of benefits. Be prepared to present your current and past work search contacts and to discuss your current and past ability and availability for work at the time of the interview.

CLAIM CENTER MAILING ADDRESS:

INTERVIEW DATE:

INTERVIEW TIME:

ISSUE TO BE RESOLVED:

CLAIMANT/EMPLOYER:

IMPORTANTE: Por favor este dispuesto para esta entrevista por telefono para la fecha y hora que se muestra anteriormente. Si usted necesita ayuda para traducir este documento, contactese inmediatamente con el Centro de College Park al 301-313-8000, presione 2.

NOTICE TO CLAIMANT AND EMPLOYER: At the interview, all issues that are included in the "Issue To Be Resolved," section of this form and any issue that develops after this form is mailed or during the interview will be discussed.

If you cannot be available for the interview, you may submit written information regarding the "Issue To Be Resolved." Write the information on the back of this form and mail to the "Claim Center Mailing Address" listed above. To be taken into consideration, this information must be received before the "Interview Date."

If you wish to be represented during the interview or if you have witnesses with information relevant to the "Issue To Be Resolved," these persons must be available at the claimant's or employer's telephone number at the date and time specified above.

IF YOU ARE DISABLED AND HAVE SPECIAL NEEDS, CONTACT THE CLAIMANT INFORMATION SERVICE AT ONE OF THE NUMBERS BELOW PRIOR TO THE "INTERVIEW DATE."

CLAIMANT INFORMATION SERVICE

410-949-0022

(Baltimore Area and Out-of-State)

1-800-827-4839

(Maryland Residents Outside Baltimore Area)

410 767-2727

(TTY) Hearing Impaired Only (Baltimore Area and Out-of-State)

1-800-827-4400

(TTY) Hearing Impaired Only (Maryland Residents Outside Baltimore Area)

MARYLAND UNEMPLOYMENT INSURANCE

Business Transfer Report

File this report when workforce/payroll has been transferred from one business entity to another business entity for any reason such as a business acquisition, merger, reorganization or change of legal entity. Attach additional pages whenever multiple business entities are involved, or additional space is needed. Label information as pertaining to the previous or successor business entity. Return this completed report by mail to Employer Status Unit, 1100 N. Eutaw Street, Room 409, Baltimore, Maryland 21201; or via fax to 410-767-2848 or as an email attachment to status@dllr.state.md.us

Previous Business Entity Information:

Legal name _____

Maryland unemployment insurance account number _____ FEIN _____

Does previous business entity expect to pay wages to employees after date of transfer? Yes No

If no, enter date wages last paid to employees _____

According to the Chart of Principals by Business Entity, list the name(s) of principal(s) for the previous business entity

Chart of Principals by Business Entity:

1. If business entity is sole proprietor, list the sole proprietor's name
2. If business entity is partnership, list the partners' names
3. If business entity is a limited liability company, list the members' names
4. If business entity is a corporation, list the Chief Executive Officer, Chief Financial Officer and all corporate officers responsible for daily operations

Successor Business Entity Information:

Legal Name _____

Maryland unemployment insurance account number _____ FEIN _____

Percentage of previous business entity's workforce/payroll transferred to successor business entity _____

Enter date that previous business entity's workforce/payroll was acquired _____

Did successor business entity acquire any assets from the previous business entity? Yes No

According to the Chart of Principals by Business Entity, list name(s) of principal(s) for the successor business entity

Name, Signature and Title of Person who completed this Form:

Name _____ Signature _____

Title _____ Date _____



ELECTRONIC FUNDS TRANSFER INFORMATION GUIDE

Electronic funds transfer (EFT) is a method of instructing financial institutions to transfer money from one account to another electronically, eliminating the use of paper checks. The Contribution Division of Maryland's Division of Unemployment Insurance now accepts limited EFT payments. The EFT program for the quarterly unemployment insurance payments is voluntary and limited to ACH credit payments.

AUTOMATED CLEARING HOUSE (ACH) CREDIT

The ACH credit method allows you to transfer funds by instructing your financial institution to debit your account and credit the State Unemployment Insurance bank account. You are responsible for any costs charged by your financial institution for ACH transactions.

RECORD FORMAT REQUIREMENTS

Your financial institution will debit your account and credit the state unemployment insurance bank account through the ACH network. To report your tax payment correctly, your financial institution must originate your payment using the Cash Concentration or Disbursement plus Tax Payment Addendum (CCD+/TXP) format. This standard has been adopted for tax payments by the National Automated Clearing House Association (NACHA). Check with your financial institution to confirm that they can originate your tax payment using this record format. If you choose the ACH credit method, the Contributions Division will mail you their EFT bank account and routing and transit number. You must provide this information to your financial institution before you report your first payment.

WHEN TO REPORT A PAYMENT

An ACH credit transaction is timely if funds settle into the state unemployment insurance bank account the next banking day following the due date for the quarter. The four quarterly due dates are: April 30, July 31, October 31, and January 31. ACH credit filers may need one additional processing day for their payments to settle timely. Your financial institution should be able to advise you when to initiate your payment.

HOW TO REGISTER

To begin remitting your unemployment insurance taxes by EFT, complete, sign, and submit an authorization agreement form to the Contributions Division of Maryland's Division of Unemployment Insurance. **KEEP THE ORIGINAL FOR YOUR RECORDS.** You may begin to remit your payments via EFT -ACH credit immediately.

PHONE: 410.767.2658 • 410.767.2501

MARTIN O'MALLEY, GOVERNOR • ANTHONY G. BROWN, LT. GOVERNOR • ALEXANDER M. SANCHEZ, SECRETARY

**STATE OF MARYLAND
DEPARTMENT OF LABOR LICENSING AND REGULATION
DIVISION OF UNEMPLOYMENT INSURANCE - CONTRIBUTIONS DIVISION**

ELECTRONIC FUNDS TRANSFER AUTHORIZATION AGREEMENT

Employer Account Number – 00 _____ Telephone Number ____ - ____ - _____

Business Name _____

Business Mailing Address (Number, Street, Box Number): _____

Business Mailing Address (City, State, ZIP): _____

EFT Contact Person: _____ Telephone No ____ - ____ - _____

Email Address: _____

Signature of owner, partner or officer: _____

ACH CREDIT

The Department of labor Licensing and Regulation (DLLR) is hereby requested to grant authority for the above-named taxpayer to initiate ACH credit transactions to the DLLR bank account. These payments must be in the NACHA CCD+ format using the Tax Payment Convention (TXP).

Signature of Bank Representative: _____ Title _____

Bank Name: _____ Date: _____

For DLLR Use Only

Routing Transit Number 055002707 DLLR Bank #: 0209132647

DLLR Bank Name: SunTrust Bank

**Please complete this form.
Keep original and mail a copy to:**

Questions answered at:

DLLR - Contributions Division
Cashier Unit – Room 412
1100 N. Eutaw Street
Baltimore, Maryland 21201

Telephone: 410-767-2658
Fax: 410-767-2501
E-mail: ui@dllr.state.md.us

TAX ADDENDUM (TXP) CONVENTION

Segment Identifier	TXP
Separator	*
Maryland Unemployment Insurance Account Number	00XXXXXXXX
Separator	*
Tax Type Code	130
Separator	*
Tax Period End Date	YYMMDD
Separator	*
Amount Type (Tax)	T
Separator	*
Amount	\$\$\$\$\$\$\$\$cc
Separator	*
Amount Type (Penalty)	P
Separator	*
Amount	\$\$\$\$\$\$\$\$cc
Separator	*
Amount Type (Interest)	I
Separator	*
Amount	\$\$\$\$\$\$\$\$cc
Separator	*
Terminator	\

An example of an unemployment payment, with penalty and interest would be:

TXP*0012345678*130*970630*T*1234567*P*3500*I*987*

An example of a timely unemployment payment, without penalty or interest would be:

TXP*0012345678*130*970630*T*1234567*

Transaction -	TXP	(REQUIRED)
Maryland UI number -	0012345678	(REQUIRED)
Tax type code for unemployment ins. taxes -	130	(REQUIRED)
Tax period ending date -	June 30, 1997	(REQUIRED)
Amount type for tax -	T	(As Applicable)
Tax payment -	\$12,345.67	(As Applicable)
Amount type for penalty -	P	(As Applicable)
Penalty payment -	\$35.00	(As Applicable)
Amount type for interest -	I	(As Applicable)
Interest Payment -	\$9.87	(As Applicable)
Terminator -	\	(REQUIRED)

EXPERIENCE RATING NOTICE

(DLLR/DUI 61 - Side 1)

**STATE OF MARYLAND
DEPARTMENT OF LABOR, LICENSING AND REGULATION
DIVISION OF UNEMPLOYMENT INSURANCE
1100 NORTH EUTAW STREET BALTIMORE, MARYLAND 21201
Telephones (410) 767-2413; Toll Free 1-800-492-5524**

A toll free caller using a touch tone phone can fast forward the recorded message by pressing 1213 as soon as you hear the recorded voice. If you follow the instructions of the recorded voice, your two digit voice response number is 13.

EMPLOYER ACCOUNT NO.

E-mail address: rates@dllr.state.md.us

EXPERIENCE RATE NOTICE

THIS NOTIFIES YOU OF YOUR CONTRIBUTION (TAX) RATE FOR THE PERIOD FROM **JANUARY 1, 2010 TO DECEMBER 31, 2010**.

THE CONTRIBUTION RATE IS COMPUTED PURSUANT TO THE MARYLAND UNEMPLOYMENT INSURANCE LAW.

IMPORTANT: APPEAL RIGHTS ARE SHOWN ON THE REVERSE SIDE.

CONTRIBUTION RATE PERCENTAGE	DECIMAL	TYPE OF RATE ASSIGNED	COMPUTATION DATE	DATE OF NOTICE
%			7/1/09	

↑ THIS IS YOUR RATE. YOUR CONTRIBUTION RATE WILL APPEAR ON EACH QUARTERLY CONTRIBUTION REPORT FOR 2010.

EXPLANATION OF RATE BASED ON TYPE OF RATE ASSIGNED:

- If your type of rate assigned is "earned": An earned rate is assigned because you reported taxable wages in each of the three rating years prior to the computation date. (Note: An earned rate is assigned if you reported taxable wages in only the two most recent rating years prior to the computation date.) A summary of the rating years follows:

Rating Year	Period in Rating Year
2007	July 1, 2006 to June 30, 2007
2008	July 1, 2007 to June 30, 2008
2009	July 1, 2008 to June 30, 2009

RATING YEARS	BENEFIT CHARGES	TAXABLE WAGES	
	AMOUNT OF BENEFITS CHARGED TO YOUR ACCOUNT	AMOUNT OF TAXABLE WAGES	
	\$	\$	
	BENEFITS	TAXABLE WAGES	BENEFIT RATIO
	-	=	=
			CONTRIBUTION RATE
			PERCENTAGE
			DECIMAL
			%

The computation of your rate is shown above. Your rate is computed by dividing unemployment insurance benefits paid to your former employees, and charged to your account, by the amount of taxable wages reported on your quarterly unemployment insurance contribution reports. Details on the amount of benefits charged were shown on Benefit Charge Statements previously mailed to you. The benefit ratio, which is carried to the fourth decimal place, determines your rate according to the Table of Contribution Rates from the Maryland Unemployment Insurance Law as shown on the reverse side of this notice.

- If your type of rate assigned is "new": A new account rate of 2.3% is assigned because our records show that you did not pay taxable wages to employees in each of the rating years 2008 and 2009. Therefore, there was insufficient experience to assign a rate based on benefit charges and taxable wages. Your rate is the average rate assigned to Maryland employers during the last 5 years. A construction employer headquartered in another state is assigned the average rate for the construction industry (9.4%).
- If your type of rate assigned is "standard": The standard rate is assigned because you are eligible for an earned rate, but there are no taxable wages in a rating year because you failed to file quarterly unemployment insurance contribution reports in that year. In the computation for an earned rate, above, a zero is shown in the year that is delinquent. The standard rate for 2010 is 13.5%.

EXPERIENCE RATING NOTICE

(DLLR/DUI 61 - Side 2)

RIGHT TO APPEAL

You have the right within fifteen days from the DATE OF NOTICE to request a review of your tax rate. Your request must be in writing and must include: the name of the employer; the employer's account number; the title and date of this statement; and the specific factual reasons why you believe the statement contains an error. Your request should be mailed to the address shown below. If a review is not requested within fifteen (15) days of the date on this notice, the rate on this notice shall be deemed to be final.

DIVISION OF UNEMPLOYMENT INSURANCE
EXPERIENCE RATE UNIT, ROOM 405
1100 N. EUTAW STREET, BALTIMORE, MD. 21201

If you have any questions or need additional information about this notice contact the Experience Rate Unit.

TABLE OF CONTRIBUTION RATES

EMPLOYER'S BENEFIT RATIO	EMPLOYER'S CONTRIBUTION RATE
.0000 -	2.20%
.0001 - .0027	3.10%
.0028 - .0054	3.40%
.0055 - .0081	3.70%
.0082 - .0108	4.00%
.0109 - .0135	4.30%
.0136 - .0162	4.60%
.0163 - .0189	4.90%
.0190 - .0216	5.20%
.0217 - .0243	5.50%
.0244 - .0270	5.80%
.0271 - .0297	6.10%
.0298 - .0324	6.40%
.0325 - .0351	6.70%
.0352 - .0378	7.00%
.0379 - .0405	7.30%
.0406 - .0432	7.60%
.0433 - .0459	7.90%
.0460 - .0486	8.20%
.0487 - .0513	8.50%
.0514 - .0540	8.80%
.0541 - .0567	9.10%
.0568 - .0594	9.40%
.0595 - .0621	9.70%
.0622 - .0648	10.00%
.0649 - .0675	10.30%
.0676 - .0702	10.60%
.0703 - .0729	10.90%
.0730 - .0756	11.20%
.0757 - .0783	11.50%
.0784 - .0810	11.80%
.0811 - .0837	12.10%
.0838 - .0864	12.40%
.0865 - .0891	12.70%
.0892 - .0918	13.00%
.0919 - .0945	13.30%
.0946 - AND OVER	13.50%

All employer contributions to the Maryland Unemployment Insurance Fund are used only for the payment of benefits to the unemployed.

EMPLOYER NOTICE OF FIRST BENEFIT CHECK PAID TO A FORMER EMPLOYEE

(DLLR/DUI 63 - Side 1)

STATE OF MARYLAND
DEPARTMENT OF LABOR, LICENSING AND REGULATION
DIVISION OF UNEMPLOYMENT INSURANCE
1100 North Eutaw Street - Room 407
Baltimore, Maryland 21201

TELEPHONE: Local from Baltimore area: (410) 767-2411
Toll Free: 1-800-492-5524

A toll free caller using a touch tone phone can fast forward the recorded message by pressing 1215 as soon as you hear the recorded voice. If you follow the instructions of the recorded voice, your two digit voice response number is 15.

Employer's Account Number: **00**

EMPLOYER NOTICE OF FIRST BENEFIT CHECK PAID TO A FORMER EMPLOYEE

This is to inform you that the former employee whose name is listed below will receive Unemployment Insurance benefits beginning with the "First Week Paid" as shown. Information concerning the items presented on this notice is printed on the reverse side. If you have any questions concerning charging, after reading the back of this form, contact the Benefit Charge Correspondence Unit. This Unit's telephone number and mailing address are shown above. Separation information should be sent to the claimant's Claim Center.

Claimant's Name:

Claimant's Soc.Sec. No:

Claim Effective Date:

REASON CLAIMANT WAS PAID BENEFITS

- 1. Claimant was separated from your employ for a non-disqualifying reason under Maryland Law.
- 2. Based on information provided, claimant was separated from your employ for a disqualifying reason and was penalized. Claimant's penalty period is now over.
- 3. Although claimant may have been separated from your employ for a disqualifying reason, claimant has had subsequent employment and has satisfied the maximum disqualification that can be imposed under Maryland Law.
- 4. Although separation information was requested from you, it has not been received. Based on available information, the claimant is eligible for benefits.

CLAIMANT DATA

A First Week Paid	B Weekly Benefit Amount	C Dependent's Allowance	D Maximum Benefit (26X(B+C))

EMPLOYER DATA

E Charge/Non-Charge	F % Charged	G Maximum Potential Charges (F Times D)

BASE PERIOD WAGES PAID BY EMPLOYER ACCOUNT NO. 00

Quarters/ Years			
Amounts			

TOTAL BASE PERIOD WAGES REPORTED BY ACCOUNT:

EMPLOYER NOTICE OF FIRST BENEFIT CHECK PAID TO A FORMER EMPLOYEE

(DLLR/DUI 63 - Side 2)

INFORMATION CONCERNING THIS NOTICE

CLAIMANT'S EFFECTIVE DATE

The effective date is the beginning date of the benefit year established by the claimant and also is used to determine the base period of the claim.

BASE PERIOD WAGES PAID BY EMPLOYER

When an individual files a new claim for Unemployment Insurance benefits, a base period is established. The claimant's base period is the first four of the last five completed calendar quarters prior to the effective date of the claim. The total combined wages reported by you and all other employers during the base period determine the claimant's weekly benefit amount, maximum benefit amount, and the percent of benefits charged to each employer who reported base period wages. The wages shown on this notice were obtained from your employment reports, form DEED/DUI 16, filed for each of the quarters. If you reported different wages than shown, please provide specific information relating to the discrepancy to the Benefit Charge Correspondence Unit.

PERCENT OF BENEFITS CHARGED

You will be charged this percent of total benefits paid to the claimant unless Box E states that your account is non-charged. The "Notice of Benefit Payments Charged to Your Experience Rating Account", sent to you quarterly, will contain the exact amount of benefits charged to your account. The percent of benefits charged is calculated as follows:

If the claimant had more than one base period employer, benefits are chargeable to each base period employer in the same proportion as the amount of wages paid to the claimant by each such employer is to the total amount of wages received by the claimant during the base period, and is rounded off to the nearest whole number without the decimals. If 00% is shown on the front side, it indicates that all benefits will be charged to another employer because your wages were insufficient to calculate a chargeable percentage or your account is non-charged.

NOTE: Non-profit, reimbursing employers are charged on a pro-rata basis in all cases.

CHARGE/NON-CHARGE

A base period employer's account is not charged for benefits if the claimant was separated from the employer for one of the following reasons: 1) the claimant left employment voluntarily without good cause attributable to the employer; 2) the claimant was discharged by the employer for gross misconduct; 3) the claimant left employment voluntarily to accept better employment or enter training approved by the Secretary; 4) the employer participates in a work release program and the claimant's unemployment was the result of his/her release from prison; 5) the claimant was discharged by the employer for aggravated misconduct; 6) the claimant continues to work for you on a continuous part-time basis.

NOTE: These 6 non-charge provisions do not apply to non-profit reimbursing employers.

The way to accurately establish charging is to fully complete the Request for Separation Information, which was previously sent to you. All benefits paid as a result of your failure to complete the Request for Separation Information must remain charged to your account and cannot be subsequently non-charged.

WEEKLY BENEFIT AMOUNT

The "Schedule of Unemployment Benefits" is used to determine the claimant's Weekly Benefit Amount (WBA) based on the claimant's total and high quarter wages during the base period. Remember that the WBA is based on all wages earned and paid to the claimant by all base period employers, not just on the wages paid by you as shown on this notice. Box C may include an allowance for the claimant's dependent children, if any. The claimant's WBA may be reduced if the claimant is working part time or receiving a deductible pension.

MAXIMUM BENEFIT AMOUNT

If the claimant remains totally unemployed and otherwise remains eligible, he/she can receive a maximum of 26 weeks of full Unemployment Insurance benefits or 26 times his/her weekly benefit amount. No regular Unemployment Insurance benefits may be paid beyond the end of the claimant's benefit year.

MAXIMUM POTENTIAL CHARGES

An employer's maximum potential liability assumes the claimant will receive the entire maximum benefit (box D) based on full weeks of unemployment. In that event, your account's applicable % charged (box F) multiplied times the maximum benefit (box D) provides the maximum potential charges to your employer account (box G). However, if a claimant receives partial weeks of unemployment while working part-time, any dependent's allowance would be added to each week of partial unemployment. The total amount paid could exceed the amount of maximum potential charges shown in box G. Under no circumstances may the maximum potential charges (box G) exceed 26 times the weekly benefit amount plus 26 times the dependent's allowance.

UI FRAUD HOTLINE

The UI Fraud Hotline Program is a free, confidential and direct means of reporting to the Division of Unemployment Insurance suspected fraudulent activity and improper payments. If you know someone who is collecting Unemployment Insurance benefits but is self employed or is working full-time, working part-time, and not reporting their wages, being paid "under the table," is incarcerated, is out of town, is unable to work etc., call the FRAUD HOTLINE, toll free at 1-800-492-6804 between 9:00a.m. and 4:00p.m., Monday through Friday.

FOR YOUR INFORMATION

(DLLR/DUI 64 - Side 2)

***** FOR YOUR INFORMATION**

The benefit charges appearing on this notice will be used in the calculation of your contribution rate for a future fiscal year. Therefore, if you believe a charge is in error please exercise your appeal rights as provided on the bottom of side one. Failure to protest the charges now will preclude any appeal of the charges when they are used in the calculation of your contribution rate.

An employer is charged with benefits paid to a former employee if the employer paid wages to the individual during his/her base period. The base period is defined as the first four of the last five calendar quarters completed before the claimant filed his/her claim. Under certain circumstances, up to two years may elapse since an individual last worked for an employer and that employer is charged with benefit payments. Benefits are charged on a pro-rata basis to all base period employers, based on the percent of base period wages paid by each employer to total base period wages.

When an individual is separated from a job due to simple misconduct, a penalty will be imposed that will deny the payment of benefits until the person satisfies the penalty. Depending on the circumstances of each case, claimants are either denied benefits for a certain number of weeks or must satisfy the penalty through subsequent employment. If the claimant satisfies the penalty and he/she is paid benefits, they are charged to the employer's account.

Call the Unemployment Insurance Fraud Hotline at 1-800-492-6804 if you know of a claimant who:

- fails to actively seek work when required to do so.
- collects benefits while working full-time.
- works part-time or at odd jobs and does not report this income.
- receives "under the table" payments while collecting benefits.

All calls will be investigated.

**** BENEFIT CODES**

1. Original benefit payment
2. Adjustment benefit payment
3. Overpayment established
4. Repayment of overpayment
5. Benefits paid by another State
6. Change to employer charge status
7. Change to employer charge percent

*** CLAIM CENTER NUMBER**

The Claim Center reference code in the first column and on the same line as respective "Claimant's Name" indicates that the claimant filed his/her claim in the Claim Center listed below:

64 Baltimore Metro South Claim Center	55 Internet Claims
65 Salisbury Claim Center	60 Towson Claim Center
63 Cumberland Claim Center	56 Combined Wage Claim Section
	61/62 College Park Claim Center

STATEMENT OF REIMBURSABLE BENEFITS PAID

(DLLR/DUI 64-A - Side 2)

MAILING INSTRUCTIONS

- FOLD THE FORM ON THE LINES INDICATED.
- PUT FORM IN ENCLOSED ENVELOPE SO THE ADDRESS BELOW SHOWS THROUGH THE WINDOW.
- PLEASE MAKE A COPY OF THIS FORM FOR YOUR RECORDS.

DIVISION OF UNEMPLOYMENT INSURANCE
P.O. BOX 84
BALTIMORE, MARYLAND 21203-0084

(FOLD)

** BENEFIT CODES

1. Original benefit payment
2. Adjustment benefit payment
3. Overpayment established
4. Repayment of overpayment
5. Benefits paid by another State
6. Change to employer charge status
7. Change to employer charge percent

*** INFORMATION FOR REIMBURSABLE EMPLOYERS

Protests of benefit charges must be submitted in writing within fifteen (15) days from the date of this invoice. Address letter to Reimbursable Employer's Accounting Unit, 1100 North Eutaw Street, Room 410, Baltimore, Maryland 21201. You will receive a reply within 30 days of the date of your letter.

A protest of benefit charges does not relieve an employer of the statutory responsibility to remit the total invoice balance by the due date.

An organization delinquent in making payments in lieu of contributions may have its authorization to make payment in lieu of contributions terminated as of the beginning of the next taxable year.

(FOLD)

* CLAIM CENTER NUMBER

The Claim Center reference code in the first column and on the same line as respective "Claimant's Name" indicates that the claimant filed his/her claim in the Claim Center listed below.

64 Baltimore Metro South Claim Center
65 Salisbury Claim Center
63 Cumberland Claim Center

60 Towson Claim Center
56 Combined Wage Claim Section
61/ 62 College Park Claim Center
55 Internet Claims

REQUEST FOR SEPARATION INFORMATION

(DLLR/DUI 207 - Side 2)

YOU CAN SAVE TIME AND MAILING COSTS BY FILING ONLINE AT WWW.MDUNEMPLOYMENT.COM
FAILURE TO COMPLETE AND RETURN THIS FORM ON TIME PROHIBITS THE DEPARTMENT FROM
RELIEVING YOUR ACCOUNT OF ANY CHARGES FOR BENEFITS PAID.

RETURN THIS FORM TO THE ADDRESS BELOW IN THE ENVELOPE PROVIDED. FOLD SO THE ADDRESS
SHOWS THROUGH THE WINDOW. DO NOT ATTACH ADDITIONAL DOCUMENTATION. YOU WILL BE
CONTACTED IF FURTHER INFORMATION IS NEEDED. RETAIN A COPY OF THIS FORM FOR YOUR RECORDS

RECALL - IF THE CLAIMANT REFUSES AN OFFER OF EMPLOYMENT WHILE RECEIVING BENEFITS,
NOTIFY THE OFFICE ABOVE IMMEDIATELY, IN WRITING. (WITHIN 15 DAYS OF THE JOB OFFER)

OFFICE INFORMATION - Should you have any questions, please contact the office shown above. Routine
faxing of separation information is not permitted.

YOU CAN SAVE TIME, MAILING COSTS AND FINES BY USING THE INTERNET PROCESS. IF YOU FILE VIA THE INTERNET,
DO NOT SUBMIT A PAPER VERSION ALSO.

IF YOU ARE CLOSE TO THE DEADLINE AND CAN'T SUBMIT THE ORIGINAL PAPER FORM ON TIME. GO TO THE WEB SITE
WWW.MDUNEMPLOYMENT.COM AND ENTER THE INFORMATION ONLINE.

IF YOU NEED TO MAKE A CORRECTION TO A PAPER FORM OR TO A RETURN TO WORK DATE FOR A CLAIMANT, CONTACT THE
OFFICE LISTED AT THE TOP OF THIS PAGE.

IF YOU NEED TO CORRECT THE "EMPLOYER NAME" OR ADDRESS SHOWN ON THE FORM PLEASE CALL THE EMPLOYER STATUS
UNIT AT 410-767-2414 OR E-MAIL THE CHANGES TO STATUS@DLLR.STATE.MD.US

IF YOU RECEIVE MORE THAN ONE FORM, YOU MUST COMPLETE AND RETURN ALL FORMS.

PARAGRAPH ONE (OTHER SIDE) INDICATES THE FIRST WEEK AFFECTED BY THE CLAIM.

OFFICE	TELEPHONE
Baltimore Metro South Claim Center	(410) 368-5323
College Park Claim Center	(301) 313-8075
Combined Wage Claim Section	(410) 767-2552
Cumberland Claim Center	(301) 723-2145
Salisbury Claim Center	(410) 334-6868
Towson Claim Center	(410) 853-1713
Inquiry & Correspondence Unit	(410) 767-3470

IF YOU ARE CLOSE TO THE DEADLINE
AND CAN'T SUBMIT THE ORIGINAL PAPER
FORM ON TIME. GO TO THE WEB SITE
WWW.MDUNEMPLOYMENT.COM AND ENTER
THE INFORMATION ONLINE. USE THE
INTERNET KEY LISTED ON FRONT OF
FORM.

NOTE: YOU MAY HAVE EMPLOYED THIS PERSON FOR A BRIEF TIME OR EVEN OVER A YEAR AGO. WHEN SOMEONE APPLIES
FOR UNEMPLOYMENT INSURANCE, WE EXAMINE ALL EMPLOYMENT DURING THE PREVIOUS 18 MONTHS. ANY EMPLOYER
DURING THOSE 18 MONTHS CAN BE POTENTIALLY CHARGED FOR BENEFITS IF THE CLAIMANT IS DETERMINED TO BE
ELIGIBLE. IT IS IMPORTANT FOR YOU TO SUBMIT THIS DOCUMENT TO ENSURE BENEFITS ARE PAID PROPERLY
AND THAT YOU ARE CHARGED (OR NOT CHARGED) FOR BENEFITS BASED ON THE REASON FOR SEPARATION FROM
YOUR EMPLOYMENT.

INSTRUCTIONS FOR THE MARYLAND QUARTERLY UNEMPLOYMENT INSURANCE CONTRIBUTION/EMPLOYMENT REPORT

WHAT IS REQUIRED?

Each quarter, an employer must do the following:

1. Report its covered employees and the wages paid to each employee during the quarter on an Employment Report. Include all employees who were paid wages, even if wages were paid in excess of the \$8,500 taxable wage base.
2. Indicate the total amount of wages paid and compute unemployment insurance taxes due on a Contribution Report.
3. Submit the Contribution/Employment Report plus the appropriate payment by the due date (see Box 5 on the Contribution Report). Reports are due on the next business day following a due date if the due date falls on a Saturday or Sunday.

Notes: 1. The Contribution/Employment Report is due even if an employer paid no wages in a quarter. This filing requirement ends when the Maryland Division of Unemployment Insurance issues a letter to verify the account is closed.
2. Wage information and other confidential unemployment insurance information may be requested and utilized for other governmental purposes, including, but not limited to, verification of an individual's eligibility for other government programs.

PENALTIES:

1. A \$35 penalty is charged for each failure to file a contribution or employment report by the last day of the month immediately following the end of the quarter and for filing on paper forms not approved by the Division of Unemployment Insurance.
2. Late payments bear interest at the rate of .5% per month.
3. Employers are subject to a \$25 fine for every check returned by the bank.
4. A fine of up to \$1,000 or imprisonment up to 90 days, or both, on any person who willfully violates the Maryland Unemployment Insurance Law or regulations, if no other penalty is provided.

METHODS OF FILING THE CONTRIBUTION/EMPLOYMENT REPORT	
Filing Method	Information on Filing Method
Internet	All employers should use this method to file a report for the current quarter, or any prior quarter. Employers who paid wages to 200 employees or less in the prior quarter, will see preprinted information on the website. Go to www.mdunemployment.com . Click on "WebTax". Password problems?: Contact 410-767-2412 or toll free 1-800-492-5524 or email at empassist@dllr.state.md.us See the pamphlet on WebTax for more information regarding online filing.
WebWage	Employers with up to 5,000 employees may use this method. An employer files the contribution report online at www.mdunemployment.com and attaches a wage file (i.e. employment report) as instructed on the online filing application. Ensure the wage file has the proper format - See "Magnetic Media Specifications for Quarterly Filing" at www.mdunemployment.com for more information. This method is available for employers who file a report for the current quarter, or any prior quarter.
Telephone	An employer who reports no wages paid to employees in the current quarter, or any prior quarter, may use this method. An employer must have a touch-tone telephone to use this method. Dial 410-949-0033 in the Baltimore Metropolitan area, or toll free 1-800-492-5524 and follow the instructions.
E-wage	All employers may use this method. An employer files the paper contribution report and attaches the wage file (employment report) to an email at ewage@dllr.state.md.us Ensure the wage file has the proper format - See www.mdunemployment.com for more information. Click on "E-Wage Filing".
Magnetic Media (Diskette or Computer Tape)	This method is required by law for an employer who paid wages to more than 100 employees in the quarter and the employer does not use one of the following methods: Internet, WebWage or E-wage. The employment report is filed on magnetic media. The employer files the contribution report on paper. Tax Preparers filing on behalf of 100 or more employers must file the contribution and employment report on magnetic media. Ensure the magnetic media is in the proper format - See "Magnetic Media Specifications for Quarterly Filing" at www.mdunemployment.com .
Paper	An employer who paid wages to 100 or less employees in the quarter may use this method. An employer must file the paper Contribution/Employment Report that was provided by the Division of Unemployment Insurance, or file a previously approved facsimile. Do not use photocopies or unapproved facsimiles.

Regardless of your filing method, round your wage entries to the next whole dollar. Round 50¢ or less down to the nearest whole dollar; round 51¢ or more up to the nearest whole dollar. After rounding, do not report zeros as cents on the Employment Report and on lines 10, 11, and 12 of the Contribution Report. Your tax payment is computed to the penny.

METHODS FOR MAKING YOUR PAYMENT FOR UNEMPLOYMENT INSURANCE TAXES	
Payment Method	Information on Payment Method
Credit Card (Acceptable cards are Visa, MasterCard, American Express and Discover/Novus) - The service charge for a credit card transaction is the greater of \$1.00 or 2.5% of the tax payment.	<ol style="list-style-type: none"> 1. Select credit card payment when prompted after the Contribution/Employment Report is filed online and follow instructions, or 2. Visit www.officialpayments.com and follow instructions, or 3. Call 1-800-272-9829. When asked for payment option, press 2 in order to pay state taxes. Then follow the recorded instructions. When prompted for a jurisdiction code, enter 3030#.
ACH Debit There is no service charge to employers for ACH Debit transactions. Payments up to \$500,000.00 are accepted. As soon as the ACH Debit transaction is completed, payment is requested from the employer's financial institution. An employer may not designate a future date for payment by the financial institution.	<ol style="list-style-type: none"> 1. Select Direct Debit (Electronic Check) when prompted after the Contribution/Employment Report is filed online and follow instructions, or 2. Visit www.officialpayments.com/echeck/index.jsp and follow instructions
ACH Credit An employer would be responsible for any cost charged by the employer's financial institution for an ACH Credit transaction.	ACH Credit is available to employers who have a signed agreement with the Division of Unemployment Insurance. Call 410-767-2412 or visit www.mdunemployment.com to obtain agreement. Click "Electronic Funds Transfer (EFT)".
Check Make check payable to Maryland Unemployment Insurance Fund. Include your Maryland unemployment insurance employer number on the check.	Mail checks to: Division of Unemployment Insurance P. O. Box 17291 Baltimore, Maryland 21297-0365 No Certified Mail
Payment Plans Payment plans are available for qualified employers.	Visit www.mdunemployment.com , or contact the Skip Trace and Investigation Unit at 410-767-2525 or e-mail the unit at: uitaxskip@dllr.state.md.us

Important: The amount of your check, ACH Credit, ACH Debit or credit card payment must equal the amount on line 19 of the Contribution Report. An insufficient payment is first applied to interest and penalty. This would result in taxes due, which accrues additional interest.

INSTRUCTIONS FOR EMPLOYMENT REPORT

The Employment Report is used to list employees who received wages for services performed during the quarter and to list the amount of wages paid to each employee, including corporate officers. All remuneration for personal services, whether designated as "wages", "salary", "bonuses", "tips", "commissions", "profit sharing", or any other term and whether paid on the basis of piece rates, hour rates, day rates, or fixed weekly, monthly or annual stipends must be reported on the Employment Report. Wages must be reported for the quarter in which the amounts are paid and not when earned. Some individuals are not listed on the Employment Report and some wage payments are not included on the Employment Report. For additional information regarding exceptions, refer to the Employer's Quick Reference Guide which is available on-line at www.mdunemployment.com. Click "Employers Quick Reference Guide".

INSTRUCTIONS FOR CONTRIBUTION REPORT

- Line 1. Review the e-mail address, name and address as shown. If changes are needed, darken the small upper right hand box (contains an X) and enter changes in the name/address box.
- Line 6. Enter the correct Federal ID Number if the number printed is incorrect.
- Line 7. If the name of your business has changed, darken the appropriate box on line 7 and enter the new name next to the old name in the name/address box.
- Line 8. If your telephone number is incorrect as printed, enter the correct telephone number and include the area code. If there is no telephone number showing, enter the area code and telephone number where you can be reached during weekday business hours.
- Line 9. If your business ceased operations and discharged all employees, enter last date wages were paid. If corporate officers continue to receive remuneration for services performed, do not enter date. Darken box if your business was acquired by another employer.
- Line 10. Enter the total amount of wages from the Employment Report.
- Line 11. Taxes are not due on wages in excess of the taxable wage base (\$8,500). The purpose of Line 11 is to record the amount of wages in excess of the taxable wage base. Excess wages must be computed for each individual and then accumulated into a grand total and entered on Line 11. The figure on Line 11 may equal, but not exceed, Line 10. A worksheet to compute the amount of excess wages for each employee is available at www.mdunemployment.com. Click on "Employers Quick Reference Guide". An Excel worksheet for computing excess wages is available at www.mdunemployment.com. Click on "Excess Wage Calculator".
- Line 15. Enter here the amount of interest which has accrued since the due date shown in item 5. The law provides in Section 8-628 for interest on past due contributions at the rate of .5% per month. To calculate interest due use this formula: $0.000164 \times \text{number of days late} \times \text{contributions} = \text{interest due}$
- Line 17. An amount printed on this line is the amount that is owed on your account for previous quarters. The amount does not reflect payments received after the date shown on line 17. The amount also does not reflect contributions due on returns of prior quarters that have not been filed. Interest when applicable has been computed as of the date shown on line 17. If no amount is printed on line 17, your account has no past due liabilities as of the date printed on the line.
- Line 18. Enter here the amount appearing on Credit Memoranda received from the Division of Unemployment Insurance. No deduction for previous overpayments will be allowed unless a Credit Memorandum has been issued by the Agency. An employer who discovers any overpayment should apply for a refund or credit, setting forth the facts in support of his claim by separate request. **DO NOT MAKE ADJUSTMENT ENTRIES ON THIS RETURN FOR PRIOR QUARTERLY CORRECTIONS.** Request adjustment form DLLR/OUI 21.
- Line 19. Enter here the sum of Lines 14, 15, 16, and 17 minus line 18. A remittance covering this exact amount must be enclosed or made by ACH Credit, ACH Debit or by credit card.

Line 20. Enter the number of full-time and part-time workers (subject to the Maryland Unemployment Insurance Law) who worked during or received pay for any part of any payroll period which includes the 12th of the month. Enter zero (0) if no employees worked during the month. Compute entries based on one or a combination of the following:

(a) The number of workers on the daily payroll for the workday on or nearest the 12th of the month. (b) The weekly payroll including the 12th of the month. (c) The first of the two semi-monthly payrolls. (d) The monthly payroll or any other type used, which includes the 12th day of the month. This count should cover all workers on your payroll including those who have already earned more than \$8,500 this calendar year.

Line 22. SIGNATURE. Each paper return must be signed by: (1) individual, if the employer is a sole proprietor, (2) the president, treasurer, or other principal officer, if the employer is a corporation, or (3) a partner, if the employer is a partnership, or (4) a member, if the employer is a limited liability company.

**INFORMATION CONCERNING
THE FILING OF THE CONTRIBUTION REPORT BY PAPER**

1. Complete the Employment Report.

If employee data is preprinted on the Employment Report, review the preprinted data and make entries according to the following instructions.

- **General Information:** The source for this quarter's preprinted employee information is the wage information reported on the previous quarter's employment report. If wages are not reported for an individual this quarter, the preprinted information will automatically drop from the next quarterly report.
- **Correct Preprinted Information:** Enter the amount of wages paid to the individual this quarter in column 8 if the preprinted information for a person is correct, and you paid wages to the individual this quarter. This instruction also applies to those individuals paid wages in this quarter who have subsequently left your employment.
- **Incorrect Preprinted Information:** If in this quarter you paid wages to an employee for whom the preprinted information in columns 5, 6, or 7 is incorrect, do not enter any information in column 8. Do not correct erroneous preprinted information on the same line. Enter the complete corrected information for the individual on the next available line.
- **Newly Hired Individuals:** If you have a new hire, enter information for the person in columns 5, 6, 7, and 8 on the next available line. They will appear as preprinted information on the next quarterly report.
- **Former Employees (With Wages):** If you have preprinted information for a former employee with wages paid in this quarter, enter the amount in column 8. The preprinted information will appear on the next quarterly report, but not thereafter if no additional wages are paid.
- **Former Employees (No Wages):** If you have preprinted information for a former employee with no wages paid in this quarter, leave column 8 blank. The preprinted information for this individual will be dropped from the next quarterly report.

2. If employee data is not preprinted on the Employment Report, and if wages were paid in the quarter, enter the data in the columns.

3. Obtain agency supplied continuation sheets for reporting additional employees that do not fit on the Employment Report. Call 410-767-2412 or toll free 1-800-492-5524 to obtain continuation sheets.

4. Complete the Contribution Report. First, transfer the grand total of wages from the Employment Report to line 10 of the Contribution Report, then complete the remainder of the form.

5. If a payment is due, remit the payment according to the instructions for your method of payment, as shown on the reverse side.

QUARTERLY CONTRIBUTION REPORT

(DLLR/DUI 15)

Maryland Unemployment Insurance Quarterly Contribution Report

171717

Do Not Staple Anything To This Form

1 2 3 4 5 6 7 8 9



If typed, disregard vertical bars, type a consecutive string of characters. Exclude decimal point on lines 10,11 and 12. Include decimal point on lines 14,15,16,18 and 19. If hand printed, print your characters in CAPS and within boxes as shown below.

0 1 2 3 4 5 6 7 8 9 A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

DO NOT enter commas or \$ signs.

E-MAIL ADDRESS:

1) If your e-mail address, name, and/or mailing address need(s) correction, enter changes below and darken the box

FOOD HERE

D.B.A. NAME

2) EMPLOYER NUMBER

3) FOR QTR ENDING
MMDDYY

4) FEDERAL ID NUMBER

5) DUE DATE

6) If your Federal ID No. shown is incorrect, enter correct Number here.

7) If you changed the name of your business above, darken the appropriate box. Name changed under same ownership: Name changed under new ownership:

8) Your telephone number on record is: EMPLOYER'S TELEPHONE NO. If your telephone number shown is incorrect, enter your correct area code & number here.

9) If you do not expect to pay wages to employees after this quarter, enter last date wages were paid. Note: DO NOT enter date here if corporate officers continue to receive salary for services performed. **IF YOU ENTER A DATE, YOUR ACCOUNT WILL BE CLOSED.** MMDDYY Darken box if your business closed because it was acquired by another employer.

When completing lines 10 through 12, round your entries to the nearest whole dollar. Omit commas, decimal points and \$ signs. If you are reporting no wages paid, enter 0 on lines 10 and 12.

10) Total Wages paid for employment this quarter =

11) Excess wages paid during the quarter to each employee in excess of \$8,500 since January 1 =

12) Taxable wages: subtract Line 11 from 10 =

DO NOT INCLUDE CENTS

For Office Use Only

CR CB NO 16

When completing lines 14 through 19, include cents and decimal points. Omit commas and \$ signs. If your entry on a line is zero, leave the line blank.

FOOD HERE

13) Your Tax Rate for this quarter =

14) Contributions for this quarter = Multiply Line 12 by Line 13

15) Add interest if this report is filed after Due Date = Multiply Line 14 x No. of Days Late x 0.000164

16) Add \$35.00 Penalty if this report is filed after Due Date

17) Add Prior Balance Due as of: (See Instructions)

18) Less Approved Credit Memo. (See Instructions) =

19) NET PAYMENT DUE: Sum of Lines 14, 15, 16, and 17 minus Line 18. Payments may be made by check, credit card, ACH debit or ACH credit transaction. Make check payable to: **Maryland Unemployment Insurance Fund.** Payment plans are available. (See Instructions)

20) No. of workers of all types who were paid wages during the payroll period which included the 12th day of the month (See Instructions):

1st MONTH +

2nd MONTH +

3rd MONTH +

TOTAL OF 3 MONTHS =

21) Signature Date (MM/DD/YY) MMDDYY

22) Signature below certifies that the information contained herein is true and correct to the best of the signer's knowledge

Photocopy both sides of this Report for your records • Mail this original (NO Photocopies) and your check to: Division of Unemployment Insurance, PO Box 17291, Baltimore, Maryland 21297-0365.

State of Maryland • Department of Labor, Licensing and Regulation • Division of Unemployment Insurance

Telephones: Baltimore Metropolitan Area: (410) 767-2412

Toll Free within Maryland: 1-800-492-5524

Internet Address: www.dllr.state.md.us

DLLR/DUI 15 (REV. 03-10)



QUARTERLY EMPLOYMENT REPORT

(DLLR/DUI 16)

181818



Maryland Unemployment Insurance Quarterly Employment Report

Round your entries to the nearest whole dollar.
Omit dashes in social security numbers and
commas and decimal points in wage amounts.
Example: Round 4,643.27 to 4643

Valid reasons for not entering wages on this page follow:

1. No wages were paid to employees this quarter and you choose to file this paper report instead of filing your no wage report by telephone, or
2. You choose to file this paper report and your wages are reported on magnetic media.

Note: If you paid wages to employees and your wages are not filed via the internet, telephone or on magnetic media, this form and agency supplied continuation sheets must be used for reporting wages.

1) EMPLOYER NAME	2) EMPLOYER NUMBER	3) FOR QTR ENDING MMDDYY	4) DUE DATE
------------------	--------------------	-----------------------------	-------------

5) EMPLOYEE'S SOC. SEC. NO.	6) FIRST LETTER OF EMPLOYEE'S FIRST NAME	7) FIRST THREE LETTERS OF EMPLOYEE'S LAST NAME	8) EMPLOYEE'S WAGES
1			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$
2			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$
3			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$
4			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$
5			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$
6			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$
7			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$
8			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$
9			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$
10			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$
11			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$
12			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$
13			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$
14			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$
15			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$
16			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$
17			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$
18			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$
19			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$
20			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$
21			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$
22			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$

FOLD HERE

FOLD HERE

FOLD HERE

FOLD HERE

DO NOT INCLUDE CENTS



9) TOTAL WAGES THIS PAGE = \$ \$ \$ \$ \$ \$ \$ \$ \$ \$

AUDIT FORM

(DLLR/DUI 330-M - Side 1)

STATE OF MARYLAND
Department of Labor, Licensing and Regulation
1100 N. Eutaw Street - Room 202
Baltimore, MD 21201
Phone (410) 767-2592
Fax (410) 767 - 2610

EMPLOYER WAGE REQUEST

DATE:

Please Mail this Completed Form by

*****Notice - Please complete form and return by the above due date. You may return this form by mail OR by fax, please do not do both. This form was: Mailed _____ Faxed _____ (check one)**

The purpose of this audit is to detect possible improper payments to claimants who were employed during periods in which unemployment benefits were paid. Title 8-625 of the Labor & Employment Article, Annotated Code of Maryland requires that an employer submit requested information with respect to individuals it employs.

Employer Account#:

Post Audit Quarter:
Amount Reported:

Social Security#:

Claim Center:

CLAIMANT'S NAME:

PLEASE PROVIDE ADDRESS: _____

(▼ Please Circle)

First Day of Work:	Still Working: YES NO	Last Day of Work:
Reason for Separation: Lack of work Quit Discharge; If other than lack of work, please attach a detailed explanation		
Is the claimant's name and social security number the same as your records? YES NO If no indicate changes and explain.		

Was the claimant paid any money other than wages after the last day of work?

If so, please indicate reason for payment (severance, vacation, etc.) _____

Please list the amount of any severance pay included in the quarterly amount reported shown above.

PLEASE COMPLETE OTHER SIDE

NOTICE OF BENEFIT DETERMINATION

(DLLR/DUI 222 - Side 1)

STATE OF MARYLAND
DEPARTMENT OF LABOR, LICENSING AND REGULATION
DIVISION OF UNEMPLOYMENT INSURANCE
NOTICE OF BENEFIT DETERMINATION

NAME:
SSN:
DATE MAILED:
BENEFIT YEAR BEGINS:

MAIL REQUEST TO ADDRESS ABOVE
OR FAX TO: 410-225-9781

ISSUE
SECTION OF LAW
DATE OF DETERMINATION
SPECIALIST ID

THE LAST DAY TO FILE AN APPEAL IS:
(IF THIS DECISION IS CHANGED ON APPEAL, THE CLAIMANT
WILL BE REQUIRED TO REPAY ANY RESULTING OVERPAYMENT.)

DETERMINATION:

APPEAL RIGHTS:

CLAIMANT AND EMPLOYER: Section 8-509 of the Maryland Unemployment Insurance Law provides the right to appeal this determination. If you disagree with the decision you may file an appeal. Appeals must be in writing and explain why you disagree with the decision that was issued. The appeal must be postmarked within (15) days of the date of this determination. If the appeal is filed late, the Appeals Division will determine, during the hearing, if the reason for the late filing is with good cause. A claimant who appeals a determination and remains unemployed must continue to file timely continued claims for each week. **NO LATE CONTINUED CLAIMS WILL BE ACCEPTED.** If an appeal decision results in reversal or modification of this determination, the claimant may be paid benefits previously denied or may be overpaid benefits previously paid.

SEE BACK OF FORM FOR PROVISIONS OF THE LAW

NOTICE OF BENEFIT DETERMINATION

(DLLR/DUI 222 - Side 2)

SECTION OF LAW

PROVISIONS OF THE LAW REGARDING BENEFITS

- 8-801 The claimant must be totally or partially unemployed through no fault of his/her own.
- 8-803 A claimant must report all earnings for each week he/she files claims for unemployment insurance benefits.
- 8-804 The dependents allowance is payable only if the claimant provides support for the dependent child under 16 years of age at the beginning of the claimant's benefit year.
- 8-809 If the claimant has received benefits for which he/she is found to have been ineligible, the claimant must repay those benefits. In addition, the amount may be recovered from benefits payable to the claimant in the future.
- 8-809 If the claimant knowingly made a false statement or failed to disclose material facts in order to obtain benefits, he/she will be disqualified for one year, must repay all benefits received, and may be prosecuted.
- 8-901 The claimant must file a claim for each week of unemployment in accordance with regulations.
- 8-902 The claimant must register for work and continue to report and keep his/her registration active.
- 8-903 The claimant must be able to work and available for work and make a reasonable effort to find work.
- 8-910 The claimant who received benefits in a previous benefit year shall not be eligible for future benefits unless the claimant has worked for an employer and earned wages equal to ten times his/her new weekly benefit amount after the beginning of the first of such benefit years.
- 8-1001 If the claimant voluntarily left work without good cause, the claimant may be disqualified from five to ten weeks or until he/she has become reemployed and earned fifteen times his/her weekly benefit amount. If a claimant voluntarily leaves work to become self-employed, to accompany or join a spouse in a new locality or to attend an educational institution the claimant will be disqualified until he/she has become reemployed and earned fifteen times his weekly benefit amount.
- 8-1002 If the claimant was discharged or suspended for gross misconduct connected with the work, the claimant will be disqualified until he/she becomes reemployed and has earned twenty times his/her weekly benefit amount.
- 8-1002.1 If the claimant was discharged or suspended for aggravated misconduct connected with the work, the claimant will be disqualified until he/she has become reemployed and has earned thirty times his/her weekly benefit amount.
- 8-1003 If the claimant was suspended or discharged for misconduct (not gross) connected with the work, the claimant may be disqualified from five to ten weeks.
- 8-1004 If the claimant's unemployment is due to a stoppage of work because of a labor dispute (other than a lockout) he/she will be disqualified for the duration of the stoppage of work.
- 8-1005 If the claimant failed, without good cause, to apply for available, suitable work, or to accept such work when offered to him/her, the claimant may be disqualified from five to ten weeks or until he/she becomes reemployed and has earned ten times his/her weekly benefit amount.
- 8-1006 If the claimant has applied for or is receiving unemployment benefits under the laws of another State or of the United States, the claimant is not eligible for benefits in Maryland.
- 8-1007 If the claimant is receiving vacation or holiday pay and has a definite return to work date at the time of separation, benefits will be denied or reduced for the week(s) to which the pay applies.
- 8-1008 If the claimant is receiving a pension, annuity, profit sharing, or retirement pay other than Social Security, or any other similar periodic payment based on his/her previous work for a base period employer, benefits will be denied or reduced.
- 8-1009 If the claimant receives dismissal pay, benefits will be denied or reduced for the week(s) to which the pay applies.
- NOTE: No disqualification shall be applied under this Section if the claimant's unemployment is due to abolition of his/her job.

HEALTH INSURANCE COVERAGE POSTER

(DLLR/OUI 6116)

TO BE POSTED HEALTH INSURANCE COVERAGE

You and other members of your family may be eligible under Maryland law to continue to be covered by your former employer's health insurance policy if:

- ◆ You are separated from your employment through no fault of your own, and
- ◆ You are covered by your employer under a group hospital-medical policy or a health maintenance organization (HMO) for at least three (3) months prior to being separated from your employment, and
- ◆ You do not have other similar insurance.

If you wish to continue your health insurance, you **MUST** give your employer written notice no later than forty-five (45) days after your last day of work.

IMPORTANT:

You will be responsible for paying the entire cost of the health insurance policy.

For further information about the program, you should contact your employer, or if necessary, telephone the Insurance Administration in Baltimore at 410-468-2244 or 1-800-492-6116 (Ext. 2244).

State of Maryland
Department of Labor, Licensing and Regulation

THIS NOTICE APPLIES TO STATE LAW.
YOU MAY HAVE BROADER BENEFITS UNDER FEDERAL LAW.

TO BE POSTED



STATE OF MARYLAND

DLLR

DEPARTMENT OF LABOR, LICENSING AND REGULATION

DIVISION OF UNEMPLOYMENT INSURANCE
ACCOUNTS RECEIVABLE UNIT - ROOM 415
1100 N. EUTAW STREET
BALTIMORE, MD 21201

1-800-492-5524 - Extension 2410
LOCAL 410-767-2410
FAX 410-767-2680

FID # _____

REQUEST FOR WAGE ADJUSTMENT (A Separate Form Must Be Submitted For Each Quarter)

Gentlemen:

Request is hereby made for an adjustment to my account for the following reasons: _____

AMOUNT OF REMITTANCE (If Applicable)	\$	FOR QUARTER ENDING	
EMPLOYER ACCOUNT NUMBER		TAX RATE	%
ITEM	AMOUNT REPORTED	CORRECT AMOUNT	DIFFERENCE (+ or -)
Total Wages			
Excess Wages			
Taxable Wages			
Contributions			
*Interest should be calculated at .5% per month from the quarterly due date.		*Interest Due	
		Total \$	

WAGE DETAIL

SOCIAL SECURITY NUMBER	EMPLOYEE NAME	AMOUNT REPORTED	CORRECT AMOUNT	DIFFERENCE (+ or -)

If more space is needed, please send on additional blank sheets.

Firm Name: _____

Signature: _____
(State whether individual owner, partner, title if officer of Corporation)

Date: _____

DLLR/DUI 21 (Revised 2-96)

FOR INTERNAL USE ONLY
_____ (Account Adjusted By)

_____ (Field Auditor's Signature and Date)

DEPARTMENT OF LABOR, LICENSING AND REGULATION

Division of Unemployment Insurance Directory
1100 North Eutaw Street
Baltimore, MD 21201

EMPLOYERS' LINE - Use to obtain information about the Unemployment Insurance Program or go to website www.mdunemployment.com 1-800-492-5524
(410) 949-0033

TOLL-FREE UI FRAUD HOTLINE 1-800-492-6804

CLAIMANT INFORMATION SERVICE
Check information and filing bi-weekly Telecerts
Outside Baltimore 1-800-827-4839
Other States & Baltimore (410) 949-0022
TTY Other States & Baltimore (410) 767-2727
TTY Outside Baltimore 1-800-827-4400

MARYLAND EMPLOYMENT SERVICE INFORMATION (410) 767-2021
TTY users call via the Maryland Relay Service

Assistant Secretary	Room 508	(410) 767-2444 Fax (410) 333-7099
Lower Appeals Division	Room 511	(410) 767-2421 Fax (410) 767-2532
Board of Appeals	Room 515	(410) 767-2781
Director of Contributions (Tax)	Room 414	(410) 767-2488 Fax (410) 767-2501
Work Sharing	Room 522	(410) 767-2613

UNEMPLOYMENT INSURANCE CLAIM CENTERS

Baltimore / Metro South Claim Center P.O. Box 17559 Baltimore, MD 21297-1559	(410) 368-5300 1-877-293-4125 Fax (410) 368-5381
---	--

College Park Claim Center P.O. Box 1901 College Park, MD 20740-1423	(301) 313-8000 1-877-293-4125 Fax (301) 313-8101
--	--

Cumberland Claim Center P.O. Box 1717 Cumberland, MD 21501	(301) 723-2000 1-877-293-4125 Fax (301) 777-5978
---	--

Salisbury Claim Center P.O. Box 4278 Salisbury, MD 21803	(410) 334-6800 1-877-293-4125 Fax (410) 543-6646
---	--

Towson Claim Center P.O. Box 9756 Towson, MD 21284-9756	(410) 853-1600 1-877-293-4125 Fax (410) 853-1668
--	--

SEE "INSIDE BACK COVER" FOR LOCATION OF JOB SERVICE OFFICES
CLAIMS BY PHONE FOR SPANISH SPEAKING POPULATION (301) 313-8000

GUIDELINES FOR PRE-EMPLOYMENT INQUIRIES

(Interview and Applications for Employment)

Employers wanting to select qualified and capable individuals through effective, fair and lawful recruitment and selection processes are sometimes confused about the legality or appropriateness of some pre-employment inquiries. Although determining appropriate and nondiscriminatory questions to ask when conducting pre-employment interviews or to include on employment applications is not always an easy task, there are laws, guidelines and policies which provide guidance in this area.

This will provide summaries of some related points made in relevant State and federal equal employment opportunity laws and guidelines (primarily Title VII of the Civil Rights Act of 1964, as amended, the Equal Employment Opportunity Commission's (EEOC) 1981 Pre-Employment Inquiries Guidelines, the Americans with Disabilities Act of 1990 (ADA) and Article 49B of the Annotated Code of Maryland). For additional guidance, refer to the Maryland Human Relations Commission's Guidelines on Employee Selection Procedures and the EEOC's Technical Assistance Guide on the Employment Provisions of Title I of ADA.

General Points to Remember/Employers Should:

- Standardize and Structure the Selection Process.
- Determine Essential Requirements of the job before recruiting and interviewing.
- Develop Written, Job Related Position Descriptions which detail these essential requirements.
- Prepare Written Questions.
- Ask only those Questions Necessary to Determine Qualifications and Suitability, and ask all questions of all applicants/candidates.
- Maintain Job Related Documentation.

General Questions Employers Should Ask Themselves:

- Will the answers to this question, if used in making a selection, have a disparate effect in screening out minorities or members of one sex?
- Will the response to this question screen out qualified candidates because of their disability before their actual ability to do the job is evaluated?
- Is this information really necessary to judge an applicant's competence or qualifications for the job in question?
- Is this question permitted on the basis of a bona fide occupational qualification?
- Is the employer a federal contractor or program subject to special employment/selection guidelines?
- Is the job part of a special affirmative action hiring program or consent decree and therefore subject to special employment/selection considerations?

SUBJECT: AGE

LAWFUL INQUIRIES/REQUIREMENTS

Whether the applicant meets the minimum age requirement set by law; if required as a Bona Fide Occupational Qualification (BFOQ); or After hire, if inquiry serves a legitimate record-keeping purpose.

UNLAWFUL INQUIRIES/REQUIREMENTS

That applicant state age or date of birth. That applicant produce proof of age (birth certificate, baptismal record). Specifications such as: "young", "college student", "recent college graduate", "retired person."

SUBJECT: ARREST AND CONVICTIONS

LAWFUL INQUIRIES/REQUIREMENTS

Inquiries about convictions that bear a direct relationship to the job and have not been expunged or sealed by the courts. Consideration should be given to the nature, recentness and rehabilitation.

UNLAWFUL INQUIRIES/REQUIREMENTS

Inquiries about a candidate's general arrest and conviction record.

This information Is Not A Substitute For Legal Advice.

SUBJECT: CITIZENSHIP, BIRTHPLACE

LAWFUL INQUIRIES/REQUIREMENTS

After employment, verification of legal right to work (all new hires).

UNLAWFUL INQUIRIES/REQUIREMENTS

Whether applicant, parents or spouse are naturalized or native-born U.S. citizens. Birthplace of applicant, parents or spouse. Requirement that applicant produce naturalization papers.

SUBJECT: DEPENDENTS

LAWFUL INQUIRIES/REQUIREMENTS

UNLAWFUL INQUIRIES/REQUIREMENTS

Inquiries regarding: the number and ages of children; what child care arrangements have been made; family planning.

SUBJECT: DISABILITY

LAWFUL INQUIRIES/REQUIREMENTS

Whether applicant is able to perform the essential functions of the job with or without reasonable accommodation. That applicant demonstrate how she/he would perform the job and with what accommodation(s). After a job offer, but before hire, require medical examination for all similarly situated entering employees.

UNLAWFUL INQUIRIES/REQUIREMENTS

Requirement that applicant take medical examination or provide information about workers' compensation claim(s) before a job offer. General inquiries into the applicant's state of health or the nature and severity of a disability.

SUBJECT: DRIVER'S LICENSE

LAWFUL INQUIRIES/REQUIREMENTS

Inquiry if driving is necessary to the job.

UNLAWFUL INQUIRIES/REQUIREMENTS

Inquiring if all applicants have a valid driver's license regardless of job.

SUBJECT: MARITAL STATUS

LAWFUL INQUIRIES/REQUIREMENTS

UNLAWFUL INQUIRIES/REQUIREMENTS

Whether applicant is: single, married, divorced, widowed, etc.; Mr., Mrs., Miss, Ms. Inquiries regarding the names and ages of spouse or children.

SUBJECT: MILITARY SERVICE

LAWFUL INQUIRIES/REQUIREMENTS

Job related inquiries into military experience in the U.S. Armed Forces or state militia (e.g. branch, occupational specialty).

UNLAWFUL INQUIRIES/REQUIREMENTS

Inquiries regarding foreign military experience. Whether honorably discharged.

SUBJECT: NAME

LAWFUL INQUIRIES/REQUIREMENTS

Whether the applicant has used another name (for the purpose of verifying past work record).

UNLAWFUL INQUIRIES/REQUIREMENTS

Inquiries or comments about the name which would reveal applicant's lineage, national origin, marital status, etc. (e.g. maiden name?) Mr., Mrs., Miss, Ms.?

SUBJECT: NATIONAL ORIGIN

LAWFUL INQUIRIES/REQUIREMENTS

What languages applicant reads, speaks or writes fluently if relevant to the job or if required as a Bona Fide Occupational Qualification.

UNLAWFUL INQUIRIES/REQUIREMENTS

Inquiries regarding: applicant's nationality, ancestry, lineage or parentage; nationality of applicant's parents or spouse; maiden name of applicant, wife or mother.

SUBJECT: PHOTOGRAPH

LAWFUL INQUIRIES/REQUIREMENTS

May be requested after hire (for identification).

UNLAWFUL INQUIRIES/REQUIREMENTS

Request before hire.

SUBJECT: POLYGRAPH, LIE DETECTOR

LAWFUL INQUIRIES/REQUIREMENTS

UNLAWFUL INQUIRIES/REQUIREMENTS

Require test to be taken as a condition of employment.

SUBJECT: PROFESSIONAL ASSOCIATIONS

LAWFUL INQUIRIES/REQUIREMENTS

Inquiries regarding memberships in job-related clubs and organizations. Applicants may omit those which reveal the race, religion, age, sex, disability, etc. of applicant.

UNLAWFUL INQUIRIES/REQUIREMENTS

Requesting the names of all organizations, clubs, associations to which the applicant belongs. Inquiries regarding how the applicant spends his/her spare time.

SUBJECT: RACE, COLOR

LAWFUL INQUIRIES/REQUIREMENTS

UNLAWFUL INQUIRIES/REQUIREMENTS

Inquiries regarding: applicant's race; color of applicant's skin, eyes, hair or other questions directly or indirectly indicating race or color; applicant's height (unless a Bona Fide Occupational Qualification).

SUBJECT: REFERENCES

LAWFUL INQUIRIES/REQUIREMENTS

Inquiring by whom was applicant referred. Requesting names of persons willing to provide professional or character references. Making job related inquiries of references.

UNLAWFUL INQUIRIES/REQUIREMENTS

Requiring the submission of religious references. Inquiries of references which would elicit information on applicant's race, color, national origin, age, marital status, disability or sexual orientation.

SUBJECT: RELIGION

LAWFUL INQUIRIES/REQUIREMENTS

Inquiries regarding the normal hours of work. After hire, inquiries regarding religious accommodations.

UNLAWFUL INQUIRIES/REQUIREMENTS

Inquiries regarding applicant's religious denomination or affiliation or religious holidays observed. Any inquiry which would indicate or identify religious customs or holidays observed.

SUBJECT: SEX

LAWFUL INQUIRIES/REQUIREMENTS

Inquiry only if required as a Bona Fide Occupational Qualification.

UNLAWFUL INQUIRIES/REQUIREMENTS

Inquiries regarding: applicant's sex; Mr., Mrs., Miss, Ms.; if applicant is expecting, planning a family or uses birth control.

SUBJECT: SEXUAL ORIENTATION

LAWFUL INQUIRIES/REQUIREMENTS

UNLAWFUL INQUIRIES/REQUIREMENTS

Any inquiry concerning an applicant's heterosexuality, homosexuality or bisexuality.

Take charge of your company's hiring needs with the Maryland Workforce Exchange!

www.mwejobs.com



- Manage your entire hiring process at no cost online at your One-Stop Career Center or "24/7" via the Internet
- Reach today's top talent to staff your job or business
- Gain maximum exposure for your job openings
- Get quick access to current economic and local job market data

If you are seeking to expand your business in Maryland, the Maryland Workforce Exchange allows you to:

- Create and manage your own recruitment strategy online through your own business folder
- Search the job seeker pool for potential candidates and track those that are referred to your job openings
- Create and maintain multiple job offerings
- Sign-up for workshops or business seminars offered in your community
- Access local economic and labor force data
- Find business and economic development resources to help your business grow

The Maryland Workforce Exchange has enhanced the services your business can receive from your One-Stop Career Center staff by enabling them to:

- Manage services provided to their business accounts
- Coordinate employer contacts and services
- Post and manage job offerings on behalf of business customers
- Create and manage workshops or seminars that are targeted to local businesses
- Develop customized labor market information materials



DEPARTMENT OF LABOR, LICENSING AND REGULATION

Let Your Maryland One-Stop Career Center Help You Find the Employees You Need!



Post your job orders online on the Maryland Workforce Exchange at www.mwejobs.com or fax, phone or mail this information to a One-Stop Career Center near you!

See inside back cover for locations.

Federal Employer Identification Number (FEIN): _____ NAICS (if known): _____

Company Name: _____ Telephone: _____

Street: _____ Fax: _____

City: _____ State: _____ Zip: _____ County: _____

Contact Person (Last name, first name): _____ E-mail: _____

Contact Person's Job Title: _____ Web site URL: _____

Do you want your company name displayed to the public? Yes No Are you a federal contractor? Yes No

Job Title: _____ **Closing date:** _____ **Company reference #:** _____

Job location if different than above: _____

Job summary: _____

Salary? _____ per _____ **Do you want this salary displayed to job seekers?** Yes No

Commission? Yes No **Is this subsidized employment?** Yes No

Number of openings? _____ **Number of referrals requested?** _____ **Length of experience required?** _____

Education level required? _____ **License or certification?** _____

Tools required? Yes No **Testing required?** Yes No **Type of testing?** _____

Hours per week? _____ **Hours to be worked?** _____ **Days to be worked?** _____

Full time? **Part time?** **Shift?** Day shift Evening shift Night shift Rotation shift

Is public transportation available to the job site? Yes No

How to Apply: Résumé Job Application

Contact method: _____
 Email: _____
 Web Site URL _____
 In person at _____ company address or _____ job location address
 At One-Stop Career Center
 Mail _____ Phone _____ Fax _____

Auxiliary aids and services are available upon request to individuals with disabilities.



DEPARTMENT OF LABOR, LICENSING AND REGULATION

Martin O'Malley, Governor

Anthony G. Brown, Lt. Governor

Alexander M. Sanchez, Secretary

ONE STOP CAREER CENTERS

(E) = A qui se habla español (ESOL) = English Classes (FS) = Full-Service Center (S) = Satellite Center

<p>ANNE ARUNDEL COUNTY (FS) 7480 Baltimore-Annapolis Blvd. Suite 100 Glen Burnie, MD 21061 Phone: 410-424-3240 Fax: 410-508-2002</p> <p>(E) (FS) Job Center 80 West Street Annapolis, MD 21401 Phone: 410-269-4429 Fax: 410-974-2023</p> <p>(FS) 1460 Ritchie Highway, Suite 205 Arnold, MD 21012 Phone: 410-793-5635 Fax: 410-793-5639</p> <p>(S) Fort Meade Outreach Center <i>(must have military ID)</i> Bldg. 4432 Fort Meade, MD 20755 Phone: 410-674-5240 Fax: 410-672-3543</p> <p>(FS) Sales & Service Training Center at Arundel Mills Anne Arundel Community College 7000 Arundel Mills Circle Hanover, MD 21076 Phone: 410-777-1845 Fax: 410-799-4411</p> <p>(S) BWI Thurgood Marshall International Airport: BWI Airport One-Stop Career Center P.O.Box 46024 BWI Airport, MD 21240 Phone: 410-684-6838</p> <p>BALTIMORE CITY (FS) Baltimore Works One-Stop Career Center 1100 N. Eutaw Street, Room 101 Baltimore, MD 21201 Phone: 410-767-2148 TTY: 410-767-2117 Fax: 410-333-7858</p> <p>(FS) Eastside One-Stop Career Center 3001 E. Madison Street Baltimore, MD 21205 Phone: 410-396-9030 Fax: 410-396-4063</p> <p>(FS) Northwest One-Stop Career Center (Re-entry Center) Mondawmin Mall 2401 Liberty Heights Avenue, Suite 302 Baltimore, MD 21215 Phone: 410-523-1060 Fax: 410-523-0970</p> <p>BALTIMORE COUNTY (E) (ESOL) (FS) Baltimore County Workforce Development Center at Eastpoint 7930 Eastern Boulevard Baltimore, MD 21224 Phone: 410-288-9050 Fax: 410-288-9260</p>	<p>(FS) Baltimore County Workforce Development Center at Hunt Valley 11101 McCormick Road, Suite 102 Hunt Valley, MD 21031 Phone: 410-887-7940 Fax: 410-329-1317</p> <p>FREDERICK COUNTY (E) (ESOL) (FS) Frederick County Workforce Services Frederick County Business and Employment Center 5340 Spectrum Drive, Suite A Frederick, MD 21703 Phone: 301-600-2255 Fax: 301-600-2906</p> <p>LOWER SHORE (E) (ESOL) (FS) WICOMICO COUNTY One Stop Job Market 917 Mount Hermon Road, Suite 1 Salisbury, MD 21804 Phone: 410-341-6515 Fax: 410-334-3454 onestopjobmarket.com</p> <p>MID-MARYLAND (ESOL) (FS) CARROLL COUNTY Business & Employment Resource Center 224 N. Center Street Westminster, MD 21157 Phone: 410-386-2820 Fax: 410-876-2977</p> <p>HOWARD COUNTY (E) (FS) Columbia Workforce Center 7161 Columbia Gateway Drive, Suite D Columbia, MD 21046 Phone: 410-290-2600 Fax: 410-312-0834</p> <p>(FS) Professional Outplacement Assistance Center 7161 Columbia Gateway Drive, Suite D Columbia, MD 21046 Phone: 410-290-2600 Fax: 410-312-0834</p> <p>MONTGOMERY COUNTY (E) (ESOL) (FS) MontgomeryWorks Westfield Shopping Center South Office Building 11002 Veirs Mill Road Wheaton, MD 20902 Phone: 301-929-4350 Fax: 301-929-4383</p> <p>(FS) MontgomeryWorks Germantown One-Stop Career Center 12900 Middlebrook Road Germantown, MD 20874 Phone : 240-777-2050 Fax: 240-777-2070</p>	<p>(E) (FS) PRINCE GEORGE'S COUNTY 1100 Mercantile Lane, Suite 100 Largo, MD 20774 Phone: 301-618-8425 Fax: 301-386-5533</p> <p>(E) Employment Service Business Resource Center <i>(must have appointment)</i> 312 Marshall Avenue, Suite 504 Laurel, MD 20707 Phone: 301-362-9708 301-362-9709 español Fax: 301-362-9719</p> <p>SOUTHERN MARYLAND (S) CALVERT COUNTY Louis L. Goldstein Multi-Purpose Center 200 Duke Street, Room 1400 Prince Frederick, MD 20678 Phone: 443-550-6750 Fax: 301-855-1961</p> <p>(E) (FS) CHARLES COUNTY 175 Post Office Road Waldorf, MD 20602 Phone: 301-645-8712 Fax: 301-645-8713</p> <p>(FS) SAINT MARY'S COUNTY The Joseph D. Carter Multi-Service Center 23110 Leonard Hall Drive P.O. Box 282 Leonardtown, MD 20650 Phone: 301-880-2800 Fax: 301-475-4106</p> <p>SUSQUEHANNA REGION (FS) HARFORD COUNTY Bel Air Workforce Center Mary Risteau Bldg. 2nd Floor 2 South Bond Street Bel Air, MD 21014 Phone: 410-836-4603 Fax: 410-836-4640</p> <p>(FS) Aberdeen Workforce Center Community Services Building 3rd Floor 34 N. Philadelphia Boulevard Aberdeen, MD 21001 Phone: 410-272-5400 Fax: 410-272-2092</p> <p>(FS) CECIL COUNTY Cecil County Workforce Center 1275 West Pulaski Highway Elkton, MD 21921 Phone: 410-996-0550 Fax: 410-996-0555</p> <p>UPPER SHORE (FS) CAROLINE COUNTY D.L.L.R. Denton Caroline County Career Center 300 Market Street, Suite 201 Denton, MD 21629 Phone: 410-819-4549 Fax: 410-819-4503</p>	<p>(FS) DORCHESTER COUNTY 627A Race Street Cambridge, MD 21613 Phone: 410-901-4250 Fax: 410-221-1817</p> <p>(S) KENT COUNTY The Kent Family Center 601 High Street Chestertown, MD 21620 Phone: 410-778-3525 Fax: 410-778-3527</p> <p>(S) QUEEN ANNE'S COUNTY Queen Anne's Co. Career Center <i>(Tuesday only)</i> 125 Comet Drive Centreville, MD 21617 Phone: 410-758-8044 Fax: 410-758-8113</p> <p>(E) (ESOL) (FS) TALBOT COUNTY Bay Street Plaza 301 Bay Street, Suite 301 Easton, MD 21601 Phone: 410-822-3030 Fax: 410-820-9966</p> <p>WESTERN MARYLAND (FS) ALLEGANY COUNTY Allegany County One-Stop Job Center 138 Baltimore Street, Suite 102 Cumberland, MD 21502 Phone: 301-777-1221 Fax: 301-784-1702</p> <p>(FS) GARRETT COUNTY Garrett County One-Stop Job Center 221 South Third Street Oakland, MD 21550 Phone: 301-334-3972 Fax: 301-334-2106</p> <p>(E) (FS) WASHINGTON COUNTY Washington County One-Stop Job Center 14 N. Potomac Street, Suite 100 Hagerstown, MD 21740 Phone: 301-393-8200 Fax: 301-791-4673</p>
<p>TTY users, call via the Maryland Relay Service</p> <p>Reasonable accommodations are provided upon request. Check with your local One Stop for details.</p> <p style="text-align: center;">www.mwejobs.com</p>			

**State Of Maryland
Department of Labor, Licensing & Regulation
1100 North Eutaw Street
Baltimore, MD 21201-2298**

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