

**STATE of CONNECTICUT
Department of Labor**

**Unemployment Compensation Benefit Payments and
the Effect on Reimbursable Employers**

2018

**Prepared by:
Merit Rating Unit**

(860) 263-6705

Fax (860) 263-6723

TABLE OF CONTENTS

A CLAIMANT'S BENEFIT ENTITLEMENT	PAGE 1
Base Period	PAGE 1
Claimant's Benefit Year	PAGE 1
Base Period and Benefit Year Chart	PAGE 2
Benefit Rate and Duration	PAGE 2
METHOD OF BENEFIT CHARGING	PAGE 3
NON-CHARGE PROVISIONS	PAGE 3
DENYING THE USE OF WAGE CREDITS TO EMPLOYEES OF EDUCATIONAL INSTITUTIONS	PAGE 4
DEPENDENCY ALLOWANCES	PAGE 5
PENSION PAYMENTS	PAGE 5
REQUALIFICATION REQUIREMENT FOR A SUBSEQUENT BENEFIT YEAR	PAGE 5
LOCAL OFFICE PREDETERMINATION HEARING	PAGE 6
EXAMPLE OF NOTICE OF POTENTIAL LIABILITY	PAGE 7a, 7b
EMPHASIS ON UI PROGRAM INTEGRITY	PAGE 8, 9
REPORT NEW AND REHIRED EMPLOYEES	PAGE 9
NEW LEGISLATION FOR PART-TIME EMPLOYMENT	PAGE 10
NOTIFICATIONS TO EMPLOYERS OF APPROVAL OF CLAIM FOR BENEFITS AND APPEAL PROVISIONS	PAGE 11
APPEALS REFEREE AND BOARD OF REVIEW	PAGE 11
UNEMPLOYMENT NOTICE, FORM UC-61	PAGE 12
EMPLOYER CHARGE NOTICES TO BE MAILED TO ADDRESS OF RECORD WITH THIS DEPARTMENT	PAGE 12
Only One Mailing Address Permitted	PAGE 13
MONTHLY INVOICE STATEMENTS OF REIMBURSABLE CHARGES	PAGE 13

A CLAIMANT'S BENEFIT ENTITLEMENT

Base Period

The agency determines the claimant's monetary entitlement to unemployment compensation benefits using the wages the claimant earned during a one year period, called the 'Base Period.' The base period consists of the first four of the five completed calendar quarters immediately preceding the quarter in which the claimant first filed for benefits. The quarter immediately preceding the quarter in which a claim is filed is referred to as the 'Lag Quarter.' The four quarters preceding the lag quarter constitute the base period. (See the chart at the top of page 2.) However, for any individual who is eligible to receive or is receiving workers' compensation, or who is properly absent from work under the terms of the employer's sick leave or disability leave policy, the base period shall be the first four of the five most recently worked quarters prior to such benefit year, provided the last most recently worked calendar quarter is no more than twelve calendar quarters prior to the date such individual makes his initiating claim.

Alternate Base Period

Commencing with benefit years effective on or after January 5, 2003, individuals who cannot establish monetary eligibility using wages in the base period described above will utilize an alternate base period. The alternate base period consists of the calendar quarter immediately preceding the quarter in which the claim is filed (the 'Lag Quarter') and the three quarters proceeding the lag quarter.

Claimant's Benefit Year

A claimant's initial monetary determination establishes the amount of unemployment benefits available during a specified period. This period, called the claimant's benefit year, begins with the calendar week of first filing and extends over the following 51 calendar weeks.

Under certain circumstances the benefit year may be increased to 53 weeks in order that the benefit year which follows will not include any part of the preceding year.

Each eligible claimant is entitled to receive regular benefits of twenty-six times the weekly benefit rate, chargeable to the employers who paid him wages during the base period. During periods of high unemployment, an additional thirteen to twenty weeks of extended benefits may be allowed, chargeable to the employer at fifty percent.

BASE PERIOD AND BENEFIT YEAR

**New Claim Effective (Benefit Year established

BASE	PERIOD	QUARTERS
-------------	---------------	-----------------

--Benefit year – 52 calendar weeks from New Claim date--

Oct. '16 Nov. Dec.	Jan. '17 Feb. March	April '17 May June	July '17 Aug. Sept.	LAG QUARTER	Jan. '18 Feb. ** March
-----------------------------------	------------------------------------	-----------------------------------	------------------------------------	------------------------	---------------------------------------

Jan. '17 Feb. March	April '17 May June	July '17 Aug. Sept.	Oct. '17 Nov. Dec.	LAG QUARTER	April '18 May June
------------------------------------	-----------------------------------	------------------------------------	-----------------------------------	------------------------	-----------------------------------

April '17 May June	July '17 Aug. Sept.	Oct. '17 Nov. Dec.	Jan. '18 Feb. March	LAG QUARTER	July '18 Aug. Sept.
-----------------------------------	------------------------------------	-----------------------------------	------------------------------------	------------------------	------------------------------------

July '17 Aug. Sept.	Oct. '17 Nov. Dec.	Jan. '18 Feb. March	April '18 May June	LAG QUARTER	Oct. '18 Nov. Dec.
------------------------------------	-----------------------------------	------------------------------------	-----------------------------------	------------------------	-----------------------------------

BENEFIT RATE AND DURATION

Effective July 1, 1994 -

Instead of one-twenty-sixth of the total wages paid in the claimant’s highest quarter in the base period, the new monetary formula will call for calculating the weekly benefit rate based upon one-twenty-sixth of the average of his total wages paid during the two highest quarters in his base period.

The maximum weekly benefit rate is limited to 60% of the average production wage as determined by the Administrator in accordance with standards established by the United States Department of Labor, Bureau of Statistics, and is redetermined each year with the first Sunday in October. The annual increase in the maximum weekly benefit rate may not exceed \$18.00. The current weekly benefit rates range from a minimum of \$15.00 to a maximum of \$613.00 (October, 2017). In October of 2018, the weekly rate may rise to \$631.00 per week.

Mandatory Electronic Filing & Payment of UI Taxes

Legislation submitted by the Connecticut Department of Labor (CTDOL) last year to improve Unemployment Insurance (UI) operations has passed. Public ACT No. 13-141 mandated that all Employers file UI tax and wage reports and make UI electronically effective with the 1st calendar quarter 2014. The link is as follows: www.ct.gov/doltax .

METHOD OF BENEFIT CHARGING

Each employer who paid a claimant wages in the base period of his claim is potentially chargeable for a portion of each benefit payment made to that claimant. Each employer's charge is based on the percentage of base period wages it paid to the claimant. For example, an employer who paid the claimant 23% of the base period wages will be chargeable 23% of each benefit payment made during that benefit year.

The first benefit payment to a claimant initiates the issuance to each base period employer of Form UC-280, Notice of Potential Liability. The form displays the wages paid by the employer during each quarter of the base period, as well as the weekly amount and the maximum benefit amount chargeable to the employer during the benefit year. Also, the UC-280 affords the reimbursable employer the opportunity to protest or appeal the claimant's eligibility.

The employer's appeal right is limited to the first notice it is given in connection with a claim, which sets forth its appeal rights. No issue may be appealed if notice of the right to appeal such issue had previously been given. For example, if the employer had been issued a notification following an approval of a separation issue, an appeal on that same separation may not be taken on the basis of a subsequently issued Form UC-280.

Inquiries concerning benefit charges may be directed to the Merit Rating Unit, State of Connecticut - Labor Department, Employment Security Division, 200 Folly Brook Boulevard, Wethersfield, CT 06109-1114.

NON-CHARGE PROVISIONS

There are two non-charge provisions in Connecticut Unemployment Compensation Law that pertain to reimbursable employers. The first of these requires that the administrator not charge any unemployment compensation benefits paid that were the result of unemployment caused by a natural disaster declared by the President of the United States. The second of these provisions allows an employer to protest on the basis that the claimant is working for the employer part time while filing for benefits to the same extent the claimant worked for the employer during the base period of the claim. This protest must be filed within a twenty-one-day time limit.

In all other instances, however, the rule is that if the claimant is payable, the reimbursable employer is chargeable its proportionate share of the payment. Thus, almost all appeals by a reimbursable employer deal with the question of the claimant's eligibility following the separation from the employer.

DENYING THE USE OF WAGE CREDITS TO EMPLOYEES OF EDUCATIONAL INSTITUTIONS

Section 31-227(d) provides that a claimant who works in an educational institution for either the state, or a municipality or a non-profit organization may be denied the use of those wages credits earned in that employment if filing between regular terms or between academic years or during a school vacation or during a holiday recess and the claimant has a reasonable assurance of returning to work in the period immediately following such term break, vacation period or holiday recess in a capacity commensurate with or better than the most recent employment prior to the term break, vacation period or holiday recess.

Educational employers should bear in mind that:

1. If a claimant works any part of a week at the beginning of a period between regular terms or between academic years for the educational employer, the week in question is not considered to be between terms and thus 31-227 (d) does not apply to that week.
2. If the employer does not have regular academic terms or semesters, the claimant when unemployed cannot be considered to be between academic terms or semesters.
3. In order for the claimant to be denied the use of **any** of his educational wages, the claimant must have a reasonable assurance of returning to a job as good as or better than the **most recent** educational employment. If so, the claimant will be denied the use of wage credits from a base period educational employer for whom the claimant worked in a job, which was better, or equal to, the job the claimant has a reasonable assurance of returning.

- and -

4. The between terms denial provisions of Section 31-227(d) are not applicable if the claimant crosses over from work in an instructional, research, or principal administrative capacity to work in some other capacity. For example, if an individual was employed as a teacher in one year and guidance counselor in the succeeding year the between terms denial would not apply during the summer.

DEPENDENCY ALLOWANCES

Effective October 3, 1999, an allowance of \$15.00 for each dependent child under eighteen years of age, a full-time student under twenty-one years of age, an incapacitated dependent child, or non-working spouse, to supplement any partial or total weekly benefit payment. The allowance cap, in whole dollars, will increase 100% of the weekly benefit rate and may not exceed \$75.00 per week. The dependency allowance is charged to the reimbursing employer.

PENSION PAYMENTS

A claimant's weekly benefit rate is reduced by the proportion of the prorated weekly amount of the pension, retirement, annuity or other similar periodic payment, which is equal to the proportion of the plan that was contributed to by any base period employer.

Union Pensions are not deductible if the base period employer did not contribute to the pension fund. If the base period employer did contribute, the deduction from the claimant's weekly benefit rate will be based on the proportion of the plan contributed by this employer during the base period.

Non-Contributory Pensions are deductible dollar for dollar if paid by a base period employer.

Contributory Pensions are deductible based on the proportion of the cost of the plan that was contributed by the base period employer during the base period.

Although the amount payable weekly is reduced, the total amount payable does not undergo a corresponding reduction. The number of weeks the claimant may receive the reduced benefits is limited by the 52-week duration of the benefit year.

REQUALIFICATION REQUIREMENT FOR A SUBSEQUENT BENEFIT YEAR

After having received benefits in a prior benefit year, no individual is eligible for benefits during a new benefit year unless he has again become employed and been paid wages since the commencement of the prior benefit year in an amount equal to the greater of \$300.00 or five times his weekly benefit rate by an employer subject to the provisions of this act of any other State or Federal Unemployment Compensation Law.

LOCAL OFFICE PREDETERMINATION HEARING

If the reason for the claimant's unemployment at the time of filing for benefits is other than a lack of work, then a predetermination hearing will be held to determine the claimant's eligibility. The affected employer will be mailed Form UC-840, Notice of Hearing and Unemployment Compensation Claim. The employer should participate in the predetermination hearing, and can choose to participate in the hearing by submitting pertinent information in writing on Form UC-840. The employer should furnish all pertinent details, including dates, relating to a separation or work refusal.

The adjudicator's decision is determined by the adequacy of the facts provided by the employer and the claimant. It is advantageous to the employer to provide an accurate statement and timely submission in participation of the hearing. This minimizes the likelihood of further inquiries and the necessity of appealing from a decision, which may have been based on inaccurate information.

Effective October 1, 2013

Federal law prescribes that state law may not relieve an employer of charges when an overpayment occurs because the employer, or an agent of the employer, failed to respond timely or adequately to the request of the State Labor Department for information relating to an individual's claim for benefits. Section 31-241(a) and 31-273 (k) of the Connecticut General Statutes provide that where an employer failed to appear at the Administrator's predetermination eligibility hearing or failed to submit a timely and adequate response, **the employer is liable for its proportionate share of any benefits paid to the claimant from the first payable week of benefits through the date the decision is ultimately reversed.**

NOTICE OF POTENTIAL LIABILITY
 MERIT RATING UNIT CONNECTICUT
 DEPARTMENT OF LABOR
 WETHERSFIELD CT 06109-1114
 TEL. (860) 263-6705 FAX: (860) 263-6723
 www.ctdol.state.ct.us

1. DATE MAILED	
3. CLIENT'S SOCIAL SECURITY NUMBER	
4. JOB CENTER	5. WEEK ENDING DATE
7. EMPLOYER'S NAME AND ADDRESS	

2. PERIOD PROTEST EXPIRES
6. CLIENT'S NAME AND ADDRESS
8. EMPLOYER'S REGISTRATION NO.

9. BENEFIT YEAR		10. SUB DATE	UNEMPLOYMENT COMPENSATION PAYABLE			
EFFECTIVE DATE	ENDING DATE		11. WEEKLY BENEFIT AMOUNT	12. WEEKLY BENEFIT RATE	MAXIMUM WEEKS	13. MAXIMUM ENTITLEMENT
					26	

14. BASE PERIOD WAGES PAID IN YOUR EMPLOY	QUARTER	YEAR	QUARTER	YEAR	QUARTER	YEAR	QUARTER	YEAR
15. TOTAL WAGES PAID BY YOU	16. YOUR WEEKLY CHARGE		17. YOUR MAXIMUM POTENTIAL CHARGE					

..... THIS ENTIRE SIDE MUST BE SENT WHEN RESPONDING BY FAX. DO NOT RETURN BY MAIL IF PROTEST IS FAXED.

IF PROTESTING CHARGES:

- * Read the information on the back of this form.
- * Complete the section below by checking the appropriate box and filling in the appropriate information.
- * Separate this form at the perforated line and return this portion to the above address. Keep the top portion for your records.

OUR REASON FOR PROTESTING IS THAT THE EMPLOYER NAMED ABOVE:

- A. voluntarily quit on ___/___/___ E. received disqualifying income
 Type: _____ Vacation
- B. was discharged on ___/___/___ for:
 _____ Wilful misconduct _____ Severance
 _____ Felony Amount: _____ For the period from _____ to _____
- C. refused bonafide offer of rehire on ___/___/___ F. Is an Educational Institution employee with reasonable assurance of rehire for the next term.
- D. client still employed part-time to the same extent as in the base period. G. never worked for me.

EMPLOYER COMMENTS: _____

I certify that the information contained herein is true and correct:

SIGNATURE: _____ TITLE: _____ DATE: _____ TELEPHONE: _____

- Item 2** Your protest requesting relief from charges cannot be considered unless you file it within twenty-one (21) calendar days from the date this notice was mailed. To be timely filed, your protest must be received by this Department or legibly postmarked by the U.S. Postal Service no later than the 21st day. If the Unemployment Compensation offices are closed, on the last date for filing your protest, the period for filing extended to the next business day.
- Item 5** The Week Ending Date is the first payable week.
- Item 9** The Benefit year is one full year from the date the client initiated a claim for benefits.
- Item 10** The Sub Date is the date that the client's Monetary Determination was created.
- Item 11** The Weekly Benefit Amount (WBA) includes dependency allowances (chargeable to reimbursable employers only).
- Item 12** The Weekly Benefit Rate is the amount to which the client is entitled excluding dependency allowances.
- Item 13** Maximum Benefits (26 x WBR) is the maximum amount of regular benefits to which the client is entitled during the Benefit Year.
- Item 14 and 15** The total amount of wages you paid the client during the four quarters of the base period. The base period is the first four of the last five completed calendar quarters based upon the claim effective date.
- Item 16** The Weekly Charge is the amount chargeable to your account for a total week of unemployment. Your weekly charge could be less. Employer pensions or partial earnings are deductible from a client's payment. Actual amounts charged will appear on the UC-540, Statement of Charges, or Monthly Statement of Reimbursable Charges. For reimbursable employers, dependency amount is included in the weekly charge.
- Item 17** The Maximum Potential Charge is 26 x Weekly Charge. During periods of high unemployment, the client may be entitled to additional benefits. NOTE: Items 16 and 17 – the amount charged to your account is dependent upon the amount of benefits collected by the client during his Benefit Year. Taxable employers do not pay these charges dollar for dollar. For taxable employers, charges are used in computing their unemployment tax rates.

EXPLANATION OF NOTICE AND RIGHT TO PROTEST

The client named on the front of this form has initiated a claim for unemployment benefits. Benefits will be paid promptly upon determination by the administrator that the client is eligible. At that time, the amount of benefits paid will become benefit charges to the accounts of all chargeable base period employers. Your account will be charged unless you successfully protest. **YOU HAVE A RIGHT TO PROTEST** these charges IF certain conditions exist. These conditions are listed on the front of this sheet (Boxes A through G). **THE RIGHT OF PROTEST DOES NOT APPLY IF YOU WERE PREVIOUSLY NOTIFIED REGARDING THIS ISSUE AND EITHER YOU DID NOT PROTEST THE CHARGES AT THAT TIME OR YOUR PREVIOUS PROTEST WAS UNSUCCESSFUL.** If you file a timely protest, the Administrator will review it and determine if you can be relieved of charges under the law. If, based on your protest your account is relieved of charges, you will be so notified. If your account remains chargeable, the Administrator will issue a written determination of chargeability which can be appealed to the Appeals Division.

EXCEPTION: If, in Item 8 of this form, there is an NM plus 2 digits, this is a notice that a Job Center has held a hearing of which you were notified and to which you were invited to participate. At this hearing, the Job Center determined the client eligible for benefits following his separation from your employ. Your return of this form will be forwarded directly to the Appeals Division and will constitute your appeals to that Job Center decision.

If you do not file a timely protest, benefit charges will appear on your UC-54Q, Quarterly Statement of Experience Charges, if you are a taxable employer or on your Monthly Statement of Reimbursable Charges if you are a reimbursable employer.

***SPECIAL NOTE TO NON-PROFIT REIMBURSERS:** If the client has received 10 x the Weekly Benefit Rate following separation from employment, the reimbursable employer is charged by law. Partial claims increase the number of weeks of entitlement. The client is entitled to a full dependency allowance for each valid week, whether partial or total benefits are claimed. Therefore, the maximum amount chargeable can be greater than Item #17.

IF PROTESTING CHARGES, FAX OTHER SIDE OR RETURN THIS PORTION TO:

UC-280 (Rev. 3/11/02)

1. DATE MAILED	
3. CLIENT'S SOCIAL SECURITY NUMBER	
4. JOB CENTER	5. WEEK ENDING DATE
7. EMPLOYER'S NAME AND ADDRESS	

NOTICE OF POTENTIAL LIABILITY
 MERIT RATING UNIT
 CONNECTICUT DEPARTMENT OF LABOR
 WETHERSFIELD CT 06109-1114
 TEL. (860) 263-6705 FAX: (860) 263-6723
 www.ctdol.state.ct.us

2. PERIOD PROTEST EXPIRES
6. CLIENT'S NAME AND ADDRESS
8. EMPLOYER'S REGISTRATION NO.

9. BENEFIT YEAR		10. SUB DATE		UNEMPLOYMENT COMPENSATION PAYABLE						
EFFECTIVE DATE	ENDING DATE			11. WEEKLY BENEFIT AMOUNT	12. WEEKLY BENEFIT RATE	MAXIMUM WEEKS	13. MAXIMUM ENTITLEMENT			
		QUARTER	YEAR	QUARTER	YEAR	26	QUARTER	YEAR	QUARTER	YEAR
14. BASE PERIOD WAGES PAID IN YOUR EMPLOY										
15. TOTAL WAGES PAID BY YOU		16. YOUR WEEKLY CHARGE		17. YOUR MAXIMUM POTENTIAL CHARGE						

Emphasis on UI Program Integrity

The Labor Department is taking a number of proactive steps to decrease unemployment benefit overpayments. Our focus includes recovery of overpayments, fraud detection, and fraud prevention. Employers can actively prevent improper UI benefit payments, reduce employer costs, and avoid legal consequences in three simple steps;

1. Report all new hires/rehires
2. Respond to requests for verification of employee earnings to the state UI program.
3. Provide separation information to the state UI program by the specified due date.

The following is a list of things employers should know in order to minimize their unemployment costs;

1. **Unemployment Insurance Is Funded By Employers.**
In the majority of states (including CT) UI benefit funding is based solely on an employer tax or billing.
2. **Improper UI Payments Are A Growing Burden On American Employers.**
In 2010 employers faced the potential for higher taxes due to an estimated \$6.86 billion of improper UI benefits paid. Much of this could have been prevented with timely and accurate information from claimants and employers.
3. **Improper UI Payments Can Have A Direct Financial Impact On Employers.**
Improper payment of benefits, resulting in overpayments, can result when inaccurate information is provided by the claimant or employer, or when information is not received by state UI agencies in a timely manner. Unrecovered overpayments can affect the UI Trust Fund balance and could result in higher taxes for all employers.
4. **Employers Are An Important Partner In Reducing Improper Payment Of UI Benefits.**
Employers can help the state reduce improper payment of UI benefits by reporting employee information timely and accurately.
5. **Employers Should Report New And Rehired Employees To The State Directory Of New Hires By The Due Date.**
Timely submission of this information allows employers to play an important role in reducing improper UI benefit payments.
6. **Verification Of Employee Earnings Will Help Prevent Incorrect Payment Of UI Benefits.**
Accurate and timely verification of employee weekly earnings, when requested, ensures that the correct amount of UI benefits is paid. Late responses to a "Request for Verification of Weekly Earnings" can result in an improper payment of UI benefits.

7. **Accurate And Timely Reporting Of Separation Information Ensures That UI Benefits Are Only Paid To Qualified Claimants.**
Employers are required to provide employee separation information to the state UI program by the specified due date. This information is used, in-part, to determine the claimant's eligibility for UI benefits.
8. **Payment of Unemployment Insurance Benefits Impacts Business Taxpayers. Employers Are Required, By State Law, To Report Timely And Accurate Information To The State UI Agency.**
Deliberately reporting false or incomplete information or failure to respond to a request for information is against the law.
9. **There Are Serious Consequences For Failure To Comply With UI Requirements.**
Consequences could include inaccurate charging of employers' accounts and a possible increase of employers' experience ratings.
10. **Know Your Responsibilities and Ask For Help.**
Employers are responsible for understanding the requirements to report employee quarterly wages, separation information, verification of weekly earnings, and new and rehired employees.

Report New and Rehired Employees

In Connecticut, almost half of all overpayments are paid to claimants who continue to claim benefits after returning to work and are not timely in reporting their return to work status and current earnings.

Employers can play a significant role in helping the agency to reduce benefit fraud by filing a new hire report as soon as possible after hiring a worker. Unfortunately, research indicates that not all employers comply with this new hire reporting requirement.

The agency has worked to make the process of reporting new hires fairly simple for employers. A copy of the CT-W4, with all employee and employer information completed, can be faxed to: 1-800-816-1108 or mailed to:
Connecticut Department of Labor
Office of Research, ATTN: CT-W4
200 Folly Brook Blvd.
Wethersfield, CT 06109

You may also call the Department of Labor at (860) 263-6310 for information on providing a bulk listing of new hires. More information about new hire reporting may be found on the Labor Department's website by following this link:

<http://www1.ctdol.state.ct.us/lmi/faqs.asp#nhire>

NEW LEGISLATION: Public Acts 06-171

Effective October 1, 2006, new legislation may allow unemployment benefits for individuals limited to part-time employment due to a physical or mental impairment that is chronic or expected to be long-term or permanent in nature. *

Individuals who restrict their work search to part-time may qualify for unemployment benefits if:

1. Applicants provide documentation from a physician certifying that:
 - The individual is unable to work full-time,
 - The part-time limitation is due to a physical or mental impairment,
 - The impairment is:
 - Chronic, or
 - expected to be long term, or
 - permanent in nature

2. Applicants establish that the part-time limitation does not remove them from the labor force. Individuals must:
 - Be available for suitable work within the individual's medical restrictions.
 - Be available for suitable work during hours the individual is medically permitted to work.
 - Make reasonable efforts to find suitable work.
 - Satisfy other applicable availability requirements.

**** Temporary impairments are excluded.***

NOTIFICATION TO EMPLOYERS OF APPROVAL OF CLAIM FOR BENEFITS AND APPEAL PROVISIONS

If benefits are approved, the employer whose account is to be charged will be issued a notification, which includes information concerning the right to appeal the benefit award and the charging of benefits to its account.

An appeal from the benefit award may be made on the form provided with the notification or by a letter furnishing data, and must be in our possession within twenty-one (21) days from the date the notification was mailed to the employer or bear a legible United States postal service postmark which indicates the appeal was in the hands of the postal service within the twenty-one-day appeal period. You may use one of the private delivery services approved by the IRS: Airborne Express, DHL Worldwide Express, Federal Express, or United Parcel Service. (Posting dates attributable to private postage meters cannot be considered in determining the timeliness of appeals filed by mail.) You may also file an appeal by faxing the Merit Rating Unit at (860) 263-6723 or by internet at <http://www.ctdol.state.ct.us/apfrmint.ntm>. Fax and internet appeals must also be in our possession within twenty-one (21) days from the notification mailing date.

In the case of a discharge, the employer must be able to substantiate the claimant was discharged for felonious misconduct, conduct constituting larceny of property or service whose value exceeds twenty-five dollars, larceny of currency regardless of the value of such currency, participation in an illegal strike, or wilful misconduct in order to be relieved of charges. Benefits will be approved if the claimant was terminated because of inability to perform work properly, unless the claimant persisted in an attitude demonstrating wilful disregard or wilful indifference to the employer's interests. If the claimant's separation was voluntary, in the majority of cases it must be determined that the quit was with good cause attributable to the employer in order for the claimant to be paid unemployment benefits.

Appeals Referee and Board of Review

If the employer decides to appeal the decision to pay benefits, the appeal will be heard by the appeals referee located in the district in which the benefit claim was filed. An Appeals Referee's decision may be appealed to the Board of Review by the employer, the claimant, or the administrator of the unemployment compensation Law. A Board of Review decision may be appealed to the Superior Court. If the benefit claim is not payable, no charge will occur.

UNEMPLOYMENT NOTICE, FORM UC-61

The employer should be careful in its preparation of the Unemployment Notice, Form UC-61, which is attached to a separation packet (UC-62T/UC-61). The packet provides the individual with telephone claims filing information. This form and packet should be furnished to the employee at the time of separation. The employer is required by regulation to supply this form to all separating employees regardless of the reason for separation. Unless every item on the report, including the employer's correct registration number and the employee's Social Security number is accurately completed, the employer may be troubled later by inquiries from the department because misinformation or lack of information can contribute to improper charges.

If the employer provides the claimant with an unemployment notice and the reason for separation is due to lack of work or due to any reason with respect to which benefits are normally allowed, an investigation of the claimant's separation from that employment is not necessary, and benefits could be paid without delay or investigation.

ONLY CAREFULLY CHOSEN PERSONNEL SHOULD BE SELECTED TO ISSUE UNEMPLOYMENT NOTICES. THE EMPLOYER WHO PERMITS THE USE OF A 'LACK OF WORK' UNEMPLOYMENT NOTICE WHICH ALLOWS AN INDIVIDUAL WHO MIGHT OTHERWISE BE INELIGIBLE TO RECEIVE BENEFITS MAY PAY FOR IT IN THE FORM OF RECEIVING AN INVOICE STATEMENT OF REIMBURSABLE CHARGES.

EMPLOYER CHARGE NOTICES TO BE MAILED TO ADDRESS OF RECORD WITH THIS DEPARTMENT

The Employer Charge Notices, Form UC-56KC, Notice to Employer of Approval of Claim for Benefit, or Form UC-280, Notice of Potential Liability, will be mailed to the employer's address of record on file in our Employer Status Unit.

The employer should bear in mind that appeals must be received by this department within twenty-one (21) days of the mailing date of the Charge Notice or bear a legible United States postal Service postmark which indicates the appeal was mailed within the appeal period. It will be the employer's responsibility, if these notices are to be processed at a location other than the address of record, to forward the forms, without delay, to permit appeals to be filed within the prescribed time limitation.

Only one mailing address is permitted, known as the address of record, for each of the following forms:

- UC-280 - Notice of Potential Liability
 - UC-56KC - Notice to Employer of Approval of Claim for Benefits
 - UC-2R - Employer Wage and Research Information Report
- Invoice Statement of Reimbursable Charges

Notification of any change in address should be sent promptly to the Labor Department, Employment Security Division, Unemployment Compensation Department, 200 Folly Brook Boulevard, Wethersfield, CT 06109-1114. Attention: Employer Status Unit. The Employer Status Unit can also be reached by telephone: (860) 263-6550, or via the internet at <https://wage.ctdol.state.ct.us/index.asp>

MONTHLY INVOICE STATEMENT OF REIMBURSABLE CHARGES

Each month the administrator bills each reimbursable employer if charges have occurred since the last such previous statement. This statement will show the name and Social Security number of the claimant, the week or weeks for which benefits have been paid and the amount chargeable to the employer. Most benefit payments are currently being made on a single-week basis. The statement will indicate whether the Saturday ending date is for a single week or a bi-weekly period.

The law provides that payment of the bill shall be made not later than thirty days after the bill was mailed.