Massachusetts Department of
Workforce Development
Division of Unemployment Assistance

REVENUE SERVICE FACT SHEET

www.mass.gov/eolwd

WHO MUST PAY UNEMPLOYMENT INSURANCE CONTRIBUTIONS

Anyone who employs one or more permanent, temporary or part-time workers in Massachusetts must supply the Division of Unemployment Assistance (DUA) with information on the number, status and wages of all employees. DUA will determine if the employer, under the Unemployment Insurance Law, must pay unemployment insurance (UI) contributions.

Massachusetts employers who have one or more persons working on a permanent, temporary or part-time basis, on one or more days in each of 13 weeks during a calendar year, or who pay wages of $1500 or more in any calendar quarter, must pay UI contributions. It is not necessary that the weeks of employment be consecutive or that the employees remain the same. "Out-of-state" employers must pay unemployment insurance (UI) contributions if they have a Massachusetts payroll in excess of $200.

Considered when making a liability determination are:

- for which business or organization the employee's services are performed.
- whether the employer directs and controls how an employee's services are performed.
- whether such work is performed entirely in Massachusetts, or is divided between Massachusetts and one or more other states.
- whether such employment is legally exempt from UI contributions.

Exempt employment includes:

- services performed by:
  - a child under the age of 18 for his/her father or mother.
  - an individual for his/her spouse.
  - an individual for his/her son or daughter.
- services performed for certain religious organizations.
- work training experience administered by a non-profit or public institution.
- real estate brokers or insurance agents who work on a commission basis only (except industrial life insurance agents and governmental real estate brokers or salespersons).

Other exempt employment includes work performed by a consultant (independent contractor) if:

- the individual is free from control and direction of the employer in the performance of the service;
- the service is performed outside the usual course of business or outside of all places of business of the employer; and
- the individual is engaged in an independently established trade of the same nature as the service performed for the employer.

Conditions under which agricultural and domestic employers must pay UI contributions:

- employers of agricultural workers if they paid wages of $20,000 or more in any calendar quarter, or who employed 10 or more individuals on any day in each of 20 weeks (except aliens specifically admitted to the United States in order to perform agricultural labor, effective January 1, 1995).
- employers of domestic workers if they paid $1000 or more in cash wages in any calendar quarter.

Right to Appeal

Any employer who disagrees with a DUA determination has the right to protest by requesting a hearing **within 10 days** of the date DUA mails the determination.

How to Register your Business

To register with DUA, please complete an Employer's Status Report, Form 1110-A or register online at:
www.mass.gov/eolwd
DUA regularly reviews the records of the Massachusetts Department of Revenue, the Secretary of State, and the IRS for employers who have not yet registered with DUA. All employers also must register with the Massachusetts Department of Revenue (617-887-6367 or
800-392-6089) as well as with the U.S. Internal Revenue Service (800-829-1040), in addition to registering with DUA.

Employer Status Reports (Form 1110-A) are available at DUA Revenue Audit Offices listed on the back of this fact sheet or by calling (617) 626-5075 or may be downloaded from the Revenue Service website at www.mass.gov/eolwd

Massachusetts employers who are liable for unemployment insurance contributions must file Employer's Quarterly Contribution Reports (Form 0001) four times each year with DUA. If employers meet the criteria on the reverse of this page, they must file these reports on or before the following dates to avoid penalties and interest charges.

File by:			**for wages paid:**				
January	31	→	October	1	through	December	31
April	30	→	January	1	through	March	31
July	31	→	April	1	through	June	30
October	31	→	July	1	through	September	30

If you have any questions, contact the DUA Revenue Audit Office nearest you.

Greater Boston/Eastern Massachusetts	(617) 626-6815
West/Central	(413) 452-4725