



DEPARTMENT OF UNEMPLOYMENT ASSISTANCE
UI POLICY & PERFORMANCE
INTEROFFICE MEMORANDUM

Date: March 13, 2024

Rescission(s): None

Reference No.: UIPP 2024.02

TO: All Senior Staff Directors, DUA Managers and UI Staff

FROM: Emmy Patronick, Director of Policy and Performance

SUBJECT: School Coaches and Seasonal Employment

1. PURPOSE:

To analyze whether public or private school sports coaches should be certified as seasonal.

2. REFERENCES:

- G.L. c. 151A, §§ 1 & 24
- 430 Code Mass. Regs. §§ 12.03 & 12.04

3. BACKGROUND:

Certified seasonal status exempts the use of base period wages associated with seasonal work in establishing a UI claim, provided certain steps are taken by the employer. An employer or an individual occupation may be certified as seasonal by DUA's Revenue Department.

Some private or public-school employers may seek certification on the basis that their sports coaches perform a "functionally distinct occupation" during the course of the school year. For example, volleyball coaches may only perform their duties during a short period of time in the Spring. Basketball coaches may only perform their duties during a short period of time in the Winter.

In most of these circumstances, the individual occupations – where they are identified on the employer’s seasonal status application by a specific sport – do not meet the requirements for seasonal status.

4. ANALYSIS:

Massachusetts law defines a seasonal employer as “an employer that, because of climatic conditions or the nature of the product or service, customarily operates all or a *functionally distinct occupation* within its business only during a *regularly recurring period or periods of less than 20 weeks for all seasonal periods during a calendar year* and only includes an employer who voluntarily submits a written application to the” Director. G.L. c. 151A, § 1(z) (emphasis added).¹

The jobs performed by school sports coaches are arguably a functionally distinct occupation within a public school district or private school. But in most cases, the duties of the sports coaches *as a whole* are performed every year beginning in late August/early September through June. These occupations should not be certified as seasonal because the coaches are typically collectively employed by the schools for a period of greater than 20 weeks in a calendar year.

The above interpretation of the law is supported by DUA’s Adjudication Handbook. The Handbook describes that a “functionally distinct occupation within [a] business qualifies as seasonal if “the *assigned duties* or activities *as a whole* are identifiably distinct under the usual and customary practice of the industry and *such duties* or activities *will be performed during a period of less than 20 weeks in a calendar year*[.]” DUA Adjudication Handbook, Chapter 11, Section 4, p. 37. See also 430 Code Mass. Regs. § 12.04 (in relevant part, an employer seeking seasonal status must attest to DUA “that a functionally distinct occupation within [its] business is seasonal because the *assigned duties* or activities *as a whole* are identifiably distinct under the usual and customary practices of the industry and *such duties* or activities *will be performed during a period of less than 20 weeks in a calendar year*[.]”).

Example: A public school district employs sports coaches between late August and mid-June. The school district applies for a seasonal determination asserting

¹ DUA regulations similarly provide that the Director will issue a certification to an employer that “operates all or a *functionally distinct occupation* within its business during a *regularly recurring period(s) of less than 20 weeks in a calendar year* because of the nature of the product or service or because of climatic conditions.” See 430 Code Mass. Regs. § 12.03 (defining “Seasonal Determination”).

that its sports coaches perform a functionally distinct occupation because each coach specializes in an individual sport. These occupations should not be certified because the assigned duties of the coaches **as a whole** will be performed for the entire school year.

4. **QUESTIONS:**

If you have any questions regarding sports coaches and seasonal employment determinations, please contact UI Policy & Performance at uipolicyandperformance@detma.org.