

**Board of Review  
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**Paul T. Fitzgerald, Esq.  
Chairman  
Charlene A. Stawicki, Esq.  
Member  
Michael J. Albano  
Member**

**Issue ID: 0033 9102 37**

Introduction and Procedural History of this Appeal

The employer appeals a decision by a review examiner of the Department of Unemployment Assistance (DUA), which renders the employer subject to the provisions of G.L. c. 151A. We review, pursuant to our authority under G.L. c. 151A, § 41, and affirm.

On February 20, 2020, the agency initially determined that, pursuant to G.L. c. 151A, § 8(a), the employer was required to pay unemployment taxes on its payroll, beginning May 25, 2019. The employer appealed and participated in the hearing. In a decision rendered on April 8, 2020, the review examiner affirmed the agency determination, concluding that the employer had an employee on payroll for at least one day in each of thirteen weeks in 2019, paid at least \$1,500 in wages in a single calendar quarter in 2019, and is not exempt under another provision of G.L. c. 151A. The Board accepts the employer's application for review.

Ruling of the Board

After considering the recorded testimony and evidence from the hearing, the review examiner's decision, and the employer's appeal, we conclude that the review examiner's decision is based on substantial evidence and is free from any error of law affecting substantive rights.

The review examiner's decision is affirmed. The employer is a subject employer under G.L. c. 151A, § 8(a), and it must remit unemployment taxes to the DUA.

If the employer wishes to challenge the assigned unemployment tax rate or its business classification, it may initiate a rate review request by sending an email to: [UIEmployerReports@DETMMA.org](mailto:UIEmployerReports@DETMMA.org).



Paul T.

**BOSTON, MASSACHUSETTS**

Fitzgerald, Esq.

**DATE OF DECISION - May 18, 2020**

Chairman



Charlene A. Stawicki, Esq.  
Member

Member Michael J. Albano did not participate in this decision.

**ANY FURTHER APPEAL WOULD BE TO A MASSACHUSETTS  
STATE DISTRICT COURT  
(See Section 42, Chapter 151A, General Laws, Enclosed)**

The last day to appeal this decision to a Massachusetts District Court is ordinarily thirty days from the mail date on the first page of this decision. However, due to the current COVID-19 (coronavirus) pandemic, the 30-day appeal period does not begin until June 1, 2020<sup>1</sup>. If the thirtieth day falls on a Saturday, Sunday, or legal holiday, the last day to appeal this decision is the next business day following the thirtieth day.

To locate the nearest Massachusetts District Court, see:  
[www.mass.gov/courts/court-info/courthouses](http://www.mass.gov/courts/court-info/courthouses)

Please be advised that fees for services rendered by an attorney or agent to a claimant in connection with an appeal to the Board of Review are not payable unless submitted to the Board of Review for approval, under G.L. c. 151A, § 37.

AB/rh

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<sup>1</sup> See Supreme Judicial Court's Updated Order Regarding Court Operations Under the Exigent Circumstances Created by the COVID-19 (CORONAVIRUS) Pandemic, dated 4-27-20.