

ADDENDUM

A. HOURS WORKED GUIDELINE

How do I report hours worked? General Rule:

1. If the employer knows the actual number of hours worked, the employer should report that figure.
2. If the employer does not know the actual number of hours worked, the employer should:
 - A. for full-time employees use 40 hours per week.
 - B. for part-time employees, employer should estimate the number of hours.
 - C. for full-time plus, employer should use 40 hours per week plus an estimate.

Overtime:

The employer should report the number of hours actually worked for which overtime pay or compensatory time is paid without regard for the overtime pay rate. Compensatory time should be reported when taken, not when earned.

Fractions of hours:

If the employee's total number of hours in a quarter results in a fractional amount, the total figure should be rounded to the nearest whole hour. If the fraction is "1/2 hour" or more it should be rounded up to the next whole hour, and if it's less than a 1/2 hour, it should be rounded down.

Vacation/sick/holiday pay:

The actual number of hours for which an employee receives vacation, sick or holiday pay should be reported. Vacations, sick days and Holidays without pay should not be counted as hours worked.

On call:

Hours in which the employee is carrying a pager, or is otherwise "on call" should not be included in the "hours worked" calculation.

Employees not paid by the hour:

These include salaried workers and those paid by commission. Also included are workers who are paid by the mile, by piecework, by the acre, by the payload, by reductions in rent, or other non-hourly rates. When the actual number of hours worked is available, it should be reported. In the absence of reliable figures, full-time employees should be reported at the rate of 40 hours per week; hours worked by part-time employees and those who work more than full-time should be estimated.

Wages paid less than once per quarter:

This will occur most often with corporate officers who are paid only once or twice a year. The employer should report the number of hours worked in any quarter in which no wages were paid, along with \$0 wages. Then, when wages or salaries are finally paid, only the hours worked in that specific quarter should be reported. If the actual number of hours worked is available, it should be reported. In the absence of reliable figures, full-

time employees should be reported at 40 hours per week; hours worked by part-time employees and those who work more than full-time should be estimated.

Faculty members of colleges and universities (includes technical and community colleges):

If the faculty member is considered to be a full-time employee, 40 hours per week paid should be reported. If the faculty member is considered to be part-time, an estimate of the actual hours worked should be made.

School teachers

When teachers or other staff work nine months but are paid over 12 months, their hours should be reported in the quarters that they actually work. For part-time faculty, coaches, etc., if hours are not known, employers may establish an hourly rate of pay and divide that into quarterly gross wages to obtain an estimate of hours.

Volunteer Firefighters:

Employers can establish an hourly rate of pay and divide that amount into the quarterly gross wages to obtain an estimate of hours.

B. EMPLOYMENT AND WAGE DATA SUBMISSION GUIDELINES AND INFORMATION

This is a document available at the DUA QUEST website, providing extensive detail for processing Employment and Wage data through the new QUEST System. This document focuses on process flows, key business rules and changes, and provides employers and agents the contact information necessary to make the necessary preparations for change. Go back to the Table of Contents of this Employer User Guide and click on the corresponding link under addendum to access this document.

C. ICESA FILE FORMAT SPECIFICATIONS

This is a document available at the DUA QUEST website, providing extensive detail with key information, data definitions, and formatting instructions for generating ICESA Employment and Wage File for submission to the Massachusetts Department of Unemployment Assistance. Go back to the Table of Contents of this Employer User Guide and click on the corresponding link under addendum to access this document.

D. EFW2 FILE FORMAT SPECIFICATIONS

This is a document available at the DUA QUEST website, providing extensive detail with key information, data definitions, and formatting instructions for generating EFW2 Employment and Wage File for submission to the Massachusetts Department of Unemployment Assistance. Go back to the Table of Contents of this Employer User Guide and click on the corresponding link under addendum to access this document.

E. DELIMITED FILE FORMAT SPECIFICATIONS

This is a document available at the DUA QUEST website, providing extensive detail with key information, data definitions, and formatting instructions for generating Delimited Employment and Wage File for submission to

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the Massachusetts Department of Unemployment Assistance. Go back to the Table of Contents of this Employer User Guide and click on the corresponding link under addendum to access this document.