July 26, 2021

Dear Massachusetts Employer,

As a follow-up to our email on July 15th, please be advised that adjusted 2021 UI rates and COVID-19 Recovery Assessment rates are now available. To view your adjusted 2021 UI rate and your COVID-19 Recovery Assessment rate, please login to your UI Online account and click on **"Account Maintenance"** then **"View Rate Notice"**. If you were charged a solvency assessment in your earlier 2021 rate notice, the portion of the previously charged solvency assessment that was credited back to your reserve account balance is indicated on the "**Account Balance Adjustments**" line.

Q1 and Q2 contributions have been recalculated using adjusted 2021 UI rates and the new COVID-19 Recovery Assessment rate for every employer that previously filed Q1 and Q2 Employment and Wage Detail reports. Updated contribution amounts due are visible on the "**Payment Information**" screen. **Employers that scheduled a future payment on UI Online for Q1 or Q2 contributions prior to receiving their adjusted 2021 UI rate should cancel that payment and review their recalculated contributions amounts due.** DUA is unable to issue refunds; any remaining credits will be applied to future contributions due.

Q2 is open for filing and contributions will be calculated using the adjusted UI Rate and the COVID-19 Recovery Assessment rate. Employers who are eligible for a Q1 deferral must make their first quarter payment before filing Q2. If you wish to postdate your Q1 or Q2 contribution payments, Q1 and Q2 Employment and Wage Detail reports must be submitted first.

Contributions for Q1 and Q2 are due on or before 3:00PM EST, August 31, 2021.

If you have any questions, please contact DUA Employer Customer Service at (617) 626-5075.

Thank you,

DUA Rate Setting Team