The Commonwealth of Massachusetts
Executive Office of Labor and Workforce Development
Department of Unemployment Assistance

A Guide to Benefits and Employment Services for Claimants

www.mass.gov/dua

A Message from the Director

Unemployment Insurance (UI) is a temporary income protection program for workers who have lost their jobs through no fault of their own. The program helps unemployed workers while they look for work. The funding for UI benefits comes from employer contributions. Workers do not pay any part of the cost of UI benefits.

This handbook contains general information regarding UI benefits. Additionally, it discusses steps you need to take in order to receive and maintain those benefits, including when and how to apply for and request weekly benefits by establishing a UI Online account. This guide will help you understand eligibility requirements and your responsibilities while receiving UI benefits, and assist you in your efforts for re-employment.

If you need assistance, or have additional questions, please visit www.mass.gov/dua, or call the Department of Unemployment Assistance's TeleClaim Center at 617-626-6800 or 877-626-6800 from area codes 351, 413, 508, 774, and 978.

Richard Jeffers, Director
Massachusetts Department of Unemployment Assistance

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This guide contains important information about your rights and responsibilities. Please have it translated immediately. You can also access copies of this document in the following languages at www.mass.gov/dua/mls.
Esta guía contiene información importante sobre sus derechos y responsabilidades. Por favor hágala traducir inmediatamente. Se puede también conseguir copias de este documento en español visitando www.mass.gov/dua/mls
这指导 包含重要信息关于您的权利和责任。请立即翻译它。 您也可以到 www.mass.gov/dua/mls 存取中文副本.
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Este guia contém informações importantes sobre seus direitos e responsabilidades. Por favor, traduza-o imediatamente. Você também pode acessar cópias deste documento em português em www.mass.gov/dua/mls.
Hướng dẫn này có chứa thông tin quan trọng về quyền và trách nhiệm của bạn. Xin vui lòng dịch nó ngay lập tức. Bạn cũng có thể thu được các bản sao của tài liệu này bằng tiếng Việt tại www.mass.gov/dua/mls.
ປຶ້ມຄູ່ມືນີ້ ມີຂໍ້ມູນທີ່ສຳຄັນກ່ຽວກັບສິດທິ ແລະຄວາມຮັບ ຜິດຊອບຂອງທ່ານ. ກະລຸນາເອົາມັນໄປແປເປັນພາສາ ຂອງທ່ານ ໃນທັນທີ. ນອກນັ້ນ ທ່ານຍັງສາມາດມີສິດເຂົ້າ ໄປເອົາສຳເນົາເອກະສານນີ້ເປັນພາສາລາວທີ່ຢູ່ເວັບໄຊ້ www.mass.gov/dua/mls.
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មគ្គុទេសក៍នេះ មានផ្ទាក់ព័ត៌មានយ៉ាងសំខាន់អំពីឯកសិទ្ធិនិងទំនួលខុសត្រូវរបស់លោកអ្នក។ សូមបកវាយ៉ាងឆាប់រហ័ស។ លោកអ្នកក៏អាចទទួលបង្កាន់ដៃនៃឯកសារនេះ នៅក្នុងភាសាខ្មែរ នៅ ឯ www.mass.gov/dua/mls.
Questa guida contiene importanti informazioni sui vostri diritti e responsabilità. Vi preghiamo di farla tradurre immediatamente. Potete accedere alle copie di questi documenti in italiano sul sito www.mass.gov/dua/mls.
이 안내서에는 귀하의 권리와 책임에 관한 중요 정보가 포함되어 있습니다. 즉시 번역이 되도록 해주십시오. 귀하는 또한 아래 사이트에서 이 문서의 한글 본에 접근 할 수 있습니다 www.mass.gov/dua/mls.
يحتوي هذا الدليل على معلومات هامة تتعلق بحقوقك ومسؤولياتك. نرجو منك ترجمته فوراً. كما يمكنك الحصول على نسخة باللغة العربية من هذه الوثيقة على الموقع الإلكتروني www.mass.gov/dua/mls.
Ce guide contient des informations importantes sur vos droits et responsabilités. Faites-le traduire au plus tôt. Vous pouvez également accéder à des copies de ce document en français en visitant www.mass.gov/dua/mls.

Multilingual services are available upon request.

Auxiliary aids and services are available upon request to individuals who require them. For hearing impaired relay services, call 711.

The Department of Unemployment Assistance is an equal opportunity employer.

Form P2594 Rev. 01-08-18

1. About Unemployment Insurance

What is Unemployment Insurance?

Unemployment Insurance (UI) provides temporary cash benefits and other services to unemployed workers who are able to work, available for work, and actively seeking work. The United States Department of Labor (USDOL) oversees the system, but each state administers its own program. The UI programs are paid for almost entirely by employer payroll contributions. Employees do not pay any part of the cost of UI Benefits.

The enactment of the Social Security Act of 1935 was the first major step towards establishing the Unemployment Insurance (UI) program in the United States. The UI system was created to stabilize the economy and assist unemployed workers who experience financial hardship after losing a job through no fault of their own. The Massachusetts Department of Unemployment Assistance (DUA) administers the UI program in Massachusetts. Over the years, the program has undergone many changes, from monetary eligibility modifications and the establishment of special programs that provide additional weeks of benefits, to upgrades in technology to improve customer service. The program continues to change in order to support the needs of unemployed workers as they search for new employment.

DUA's role in administering the UI program

As the state agency responsible for administering UI in Massachusetts, DUA determines how much employers should contribute to the program, collects employer contributions to the program, and processes requests for benefits.

2. UI Eligibility Requirements

In order to receive UI benefits, you must be unemployed or your hours must have been reduced. In addition, you must meet certain criteria regarding the reason why you were separated from employment and the amount of wages you received while working. These criteria include:

- You must <u>not</u> have caused your separation from employment.
- You must have earned at least $4,700 during the four calendar quarters prior to the quarter in which you file for UI benefits. This time period is called your "base period".
- The wages you earned must be at least 30 times the amount of UI benefits you would be eligible to receive on a weekly basis.

- If you have not earned enough wages within your base period, you may qualify using wages earned during the three most recently completed calendar quarters, plus the period between the last completed quarter and the effective date of the claim. This is called your “alternate base period.” This is typically the Sunday of the calendar week in which you initially filed your claim.

  You are eligible to use the alternate base period if:

  1) You do not have enough wages (at least $4,700) in your primary base period, or
  2) The alternate base period would result in you receiving at least 10% more in weekly benefits.

Who is not eligible to receive UI benefits?

The Massachusetts UI program covers a wide range of employees. However, there are many workers who are not covered under Massachusetts UI law. Workers who fall into the following categories are not eligible for UI benefits in Massachusetts:

- Workers who provide services for churches and certain religious organizations
- Students participating in work-training programs administered by a non-profit or public educational institution
- Workers who are part of a student financial aid assistance program provided by a school, college or university where the student/employee attends classes, or similar employment for the student’s spouse provided the spouse is notified at the time of hire that Unemployment Insurance is not provided
- Real estate brokers or sales people licensed by the state and paid solely by commission
- Insurance agents or solicitors paid solely by commission (except industrial life insurance agents)
- Sole proprietors and members of partnerships, including single member LLC’s or LLP’s
  - Most children under 18 who work for their mother or father
  - Most individuals who work for their daughter, son, or spouse
- Independent contractors (DUA determines whether the worker is an independent contractor)
- Self-employed individuals working independent of the direction and control of an employer

- Certain employees of state and local governments, such as elected officials, members of a legislative body or of the judiciary, emergency employees hired during a disaster, inmates in custodial or penal institutions, and members of the Massachusetts National Guard or Air National Guard
- Government officials in policy-making and advisory positions

Note: You are not eligible for benefits for any period of time you are outside of the United States, its territories, or Canada; you should not request benefits for that time.

3. Filing an Unemployment Insurance Claim

When should you file for UI benefits?

If you have been separated from work, or your work schedule has been reduced, you should apply for UI benefits during your first week of total or partial unemployment. Your claim will begin on the Sunday of the calendar week in which your claim is filed. This date is known as your “effective claim date”. Waiting more than a full week to file a claim will delay the beginning of your claim and benefits may not be paid for the week(s) of unemployment that occurred prior to the week of filing.

How long does it take to process a new claim?

When you apply for benefits, DUA sends a request to all employers listed on your claim for information regarding your past wages and the reason(s) you were separated. Each employer has 10 days to respond. If the employer does not respond within 10 days, DUA may contact you or the employer again for any missing wage information. If the reason you are no longer employed is something other than a lack of work, both you and the employer will be asked to complete a questionnaire to explain the circumstances of your separation or change in work schedule.

Once the wage and separation information is complete, DUA calculates how much your UI benefits will be and how long you will be eligible to receive UI benefits. Once you’ve applied for benefits, you must continue to request benefits every week that you remain unemployed or work reduced hours. If you are eligible, you will receive payments for the weeks that you previously claimed, except for a one-week unpaid waiting period, required by Massachusetts Law. The waiting period is explained later in further detail. If you do not request benefits while your claim is being processed, you may not be eligible to receive benefits for those weeks. If there are no issues with your claim, DUA will issue your first benefit payment in 3 to 4 weeks.

How to file a claim

- The fastest and easiest way to file a claim is using UI Online at: www.mass.gov/dua. UI Online is available 7 days a week from 6 a.m. to 10 p.m.

  If you do not have access to a computer, visit your local library or MassHire Career Center to use free, publicly-available computers.
- To file a claim by phone, you can avoid long hold times by scheduling a call back at: www.mass.gov/dua.
- You can also file a claim by calling the TeleClaim Center:
  - Call (617) 626-6800 from area codes 617 and 781
  - Call (877) 626-6800 from area codes 351, 413, 508, 774, and 978.

  TeleClaim Center hours are Monday to Friday from 8:30 a.m. to 4:30 p.m. For hearing-impaired relay service, call 711. Language services are also available through the TeleClaim Center upon request.
- For in-person assistance, visit the UI Boston Walk-In Center located at: The Hurley Building
  19 Staniford Street
  Boston, MA 02114

  The walk-in center hours are Monday to Friday from 8:30 a.m. to 4:30 p.m.

When you apply for benefits by phone, you must follow the schedule listed below.

If the last digit of your Social Security Number is:	Assigned day to call TeleClaim is:
0, 1	Monday
2, 3	Tuesday
4, 5, 6	Wednesday
7, 8, 9	Thursday
Any last digit	Friday

Creating your UI Online account

When you apply for benefits using UI Online for the first time, you will be asked to:

- Enter your Social Security Number (SSN).
- Create a password. Your password must contain at least 8 characters and include the following:
  - At least 1 number
  - At least 1 uppercase letter
  - At least 1 lowercase letter
  - At least 1 special character (i.e. &!@*)

- Select a security question and answer.
- Accept the IRS terms by checking the box on the screen.

It is important for you to remember your password and security question and answer. You will use your SSN and your password to access UI Online each week that you request your benefit payment.

If you forget your password, you can reset it by clicking “Forgot Password”, answering the security question, and selecting a new password.

Information you will need to file a claim

You should be prepared to provide the following information when you apply for benefits:

- Social Security Number
- Date of birth (month, day, year)
- Home address, telephone number, and email address (if available)
- Whether you have filed a UI claim in Massachusetts, or in any other state during the past 12 months
- The names and addresses of all employers you have worked for during the past 15 months, and the dates you worked for each employer. If you are reopening a claim, be prepared to provide the same information for any employment you have had since your claim was last active.
- Your Military discharge papers: form DD-214, member 4. If you don’t have it, you can request your DD-214 online at: ww.dd214.us
- If you were employed by the federal government within the past 18 months, the SF-8 and/or SF-50 form given to you by your government employer at the time of your separation
- The reason why you are no longer working or why your hours have been reduced
- Last day of employment
- The names, dates of birth, and Social Security Numbers of any dependent children that you plan to claim as a dependent
- Alien registration number or verification that you were legally eligible to work in the United States, and that you are currently eligible to begin a new job. To learn more, visit www.mass.gov/dua/save
- Bank account number, and the routing or transit number of your bank (if you would like to receive your payment by direct deposit)

Claiming a dependent child

If you have children that you support financially, DUA may increase the amount of your weekly benefits. This is referred to as the Dependency Allowance (DA). Under this allowance, you may be eligible for an increase of $25 per week for each dependent child, not to exceed 50% of your weekly UI benefit amount.

In order to claim a dependent child:

- You must be the parent, stepparent, adoptive parent, or legal guardian of the child.
- The child must be under 18 years of age as of the effective date of your UI claim, or over 18 and be unable to earn a wage because of a permanent mental or physical disability, or between the ages of 18 and 24, and a full-time student at an educational institution.
- The child must reside in the United States or its territories or possessions.
- You must currently be, and have been, the whole or main source of support during the 15 months before you apply for benefits, or be under a court order to contribute to the child's support.
- No other claimant may receive a dependency allowance for this dependent during the same weeks of UI benefits.

Applying for benefits from outside of Massachusetts

If you worked in Massachusetts and have moved to another state, you may still be eligible for benefits under UI law. This type of claim is known as an interstate claim. Interstate claims are subject to Massachusetts Law as if you were still living in the Commonwealth. You can apply for your interstate UI claim using UI Online or by calling the TeleClaim Center.

Out of country advisory

Federal Law prohibits The Commonwealth of Massachusetts from accepting claims from outside the United States, Puerto Rico, U.S. Virgin Islands, and Canada. You are not eligible for benefits for any period of time you are outside of the United States, its territories or Canada; you should not request benefits for that time.

How to manage your account and benefits

As a claimant, there are a number of ways you can access DUA services. The table below describes how UI Online, our automated phone system and our representatives, can help you manage your account and benefits.

Activity	UI Online	Automated Phone system	Live TeleClaim Representative
File a new claim	√		√
Reopen an existing claim	√	√	√
Request weekly benefits	√	√	
Submit weekly work search activities	√		
Check account balance and claim status	√	√	√
Verify last payment amount and date	√	√	√
Set up/change/cancel payment method (direct deposit or debit card)	√	√	
Elect tax withholding	√		√
Change address	√		√
File an appeal (can also be filed by mail)	√		
Set up, view, and respond to your UI documents electronically	√		
Request 1099G form	√	√	√
Add a dependent child	√		√
Change your UI Online password	√		
Change your TeleCert PIN		√	

How to Communicate with DUA

Many of the documents that DUA sends have response deadlines. Please review all correspondence carefully and respond immediately to any time-sensitive correspondence. Failure to do so could delay your UI benefits or cause you to become ineligible. Be sure to keep all documents related to your claim.

You can submit documents to DUA either electronically or by U.S. Postal Service.

Electronically	U.S. Postal Service
Scan and save your document (in PDF format) to your computer.	Access your UI Online account at www.mass.gov/dua.
Access your UI Online account at www.mass.gov/dua.	From your UI Online Home page, go to **View and Maintain Account Information**.
From your UI Online Home page, go to **View and Maintain Account Information.**	Click on **Monetary and Issue Summary**.
Click on the pending issue that the documentation you would like to provide applies to (if more than one issue is pending).	Click the hyperlink to the issue number that corresponds to the issue you are responding to.
Select the **Upload** option.	Check off the box to generate a scan cover sheet.
Click on the **Browse** button and select the source of the document. Double-click on your file name and enter a brief description for the document.	Click **Submit** and please make sure your pop-up blocker is turned off.
Select the source, add the received date, and click **Upload**.	Print the scan cover sheet to mail back to DUA with your documentation

How DUA Communicates with You

There are several ways that DUA will communicate with you regarding your UI claims. You will automatically receive correspondence by mail unless you select electronic correspondence (email). Occasionally, we may contact you by a telephone broadcast message if there is an update or important information about the UI benefit program.

Method	Description
Email	Electronic correspondence is strongly encouraged as it may result in faster processing and payments.
	You can request to receive all notices electronically at any time by updating your personal information on UI Online or by calling the TeleClaim Center. If you choose to receive your correspondence electronically, an email will notify you when new correspondence is posted to your UI Online account. The email will direct you to log in to your UI Online account to view your correspondence.
	To change your preferences, log in to UI Online, select **View and Maintain**, and change your preference to **Electronic** or **Mail** under **Contact Information**.
	Note: Electronic correspondence is available in English only.
Mail	You will automatically receive correspondence by mail unless you select electronic correspondence.
Phone	You will be contacted by phone if there are specific questions concerning your claim.
Online	Please check our website and UI Online periodically for updates.

4. About Your UI Benefits

This section focuses on three aspects of determining and maintaining your benefits:

- Calculating the amount of UI benefits you are eligible to receive
- Receiving your UI benefits
- Requesting weekly UI benefits

Calculating the amount of UI benefits you are eligible to receive

Each claimant is entitled to receive a different amount of benefits. The amount of benefits you are eligible to receive each week is called your weekly benefit amount. Your weekly benefit amount is calculated at 50% of your average weekly wage during your base period. These concepts will be explained further in this section. The weekly benefit amount cannot exceed the maximum allowed by law, which is currently set at $795 per week.

Calculating the amount of benefits you will receive per week

You can determine your weekly benefit amount by using the steps below:

Step 1: List your total wages in the last 4 quarters in which you worked. Example:

Quarter 1	Quarter 2	Quarter 3	Quarter 4
$7,800	$7,800	$8,840	$10,000

Step 2: Add the top two highest quarters of wages. Example:

Quarter 1	Quarter 2	Quarter 3	Quarter 4
$7,800	$7,800	$8,840	$10,000

Two Highest Paid Quarters

In this example, Quarter 3 and Quarter 4 were the highest quarters:

$8,840 + $10,000 = **$18,840**

Note: If you worked 2 or fewer quarters, use only the quarter that has the highest wages.

Calculating the total amount of benefits you will receive under UI

You can determine your weekly benefit amount by using the steps below:

Step 3: Divide the sum of the two highest quarters by 26: the number of weeks in the combined quarters.

$\frac{\$18,840}{26}$ = **$724.61**

In this example, $724.61 is your average weekly wage.

Note: If you worked 2 or fewer quarters, divide the highest quarter by 13 weeks to determine your average weekly wage.

Step 4: Divide your weekly wage from Step 3 in half to determine your weekly benefit amount.

$\frac{\$724.61}{2}$ = $362.30, rounded down to the nearest dollar=**$362**

$362 is your weekly benefit amount.

If your average weekly wage was:	Your maximum weekly benefit is:
$650	$325
$984	$492
$2,000	$795
$3,000	$795

Calculating the total amount of benefits you will receive under UI

The total amount of benefits you can receive in your benefit year is called your maximum benefit amount. Your maximum benefit amount is the lesser of either 30 times your weekly benefit amount or 36% of the total wages in your base period.

The following examples show how to determine your maximum benefit amount.

Scenario A: If your weekly benefit amount is $362, multiply this number by 30

$362.30 x 30 = $10,860

Scenario B: 36% of the total wages in your base period

$7,800 + $7,800 + $8,840 + 10,000 = $34,400 (total wages)

$34,440 x 0.36 = $12,398

Since $10,860 is less than $12,398, your maximum benefit amount would be $10,860.

Calculating how long you are able to receive benefits

The number of weeks you are eligible to receive benefits is calculated by dividing your maximum benefit amount by your weekly benefit amount. The maximum number of weeks a claimant can receive full benefits is 30 (capped at 26 weeks during periods of extended benefits and low unemployment). However, many individuals qualify for less than 30 weeks of coverage.

Example: Your maximum benefit amount is $10,860 and your weekly benefit amount is $362.

$\frac{\$10,860}{\$362}$ = **30 weeks**

In this example, you would be eligible to receive $362 for 30 weeks.

Example: Your maximum benefit amount is $8,688 and your weekly benefit amount is $362.

$\frac{\$8,688}{\$362}$ = **24 weeks**

In this example, you would be eligible to receive $362 for 24 weeks.

Child support payment withholdings

The law requires that child support payments be deducted from UI when DUA has received a withholding order from a Child Support Enforcement Agency (CSE) charged with administering Part D of Title IV of the Social Security Act.

Federal and state income tax withholding

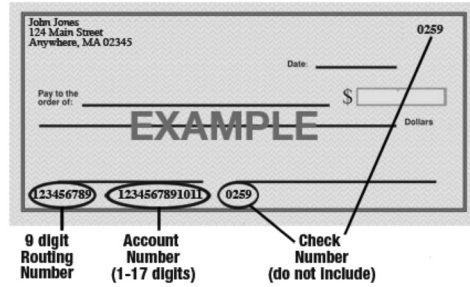
Your UI benefits are taxable. You can elect to have federal and/or state income taxes withheld from your weekly benefit payment by completing the tax withholding section of UI Online, or by calling TeleCert or the TeleClaim Center. You may be required to make quarterly estimated payments to federal and state income tax. DUA will send you a 1099-G form by January 31 after the year you were paid UI benefits.

Receiving your UI benefits

If eligible, you will receive the first UI benefit payment in the form of a check in approximately three to four weeks after applying for benefits. All other payments will be paid to you by direct deposit or debit card. You will automatically receive a debit card, unless you request direct deposit. You may request your UI benefits be paid by either direct deposit or debit card at any time by logging in to your UI Online account, or by calling TeleCert.

Note: You have 12 months from the date of distribution to access UI benefits issued to you. If you fail to cash a paper check or activate a debit card, the funds from the paper check and/or any unused funds deposited on the inactive debit card will be credited back to the UI trust fund.

How to set up, cancel, or change direct deposit information



You can set up, change, or cancel direct deposit by logging in to your UI Online account, or by calling TeleCert. To set up or change direct deposit, you will be asked to provide the 9-digit routing number of your financial institution and your bank account number. Do not enter the check number. See the sample check image above. If you want your UI benefits deposited into your statement savings account, contact your bank or financial institution for the routing and account number.

When you sign up for direct deposit, there is a nine business day account verification period between the day you sign up for direct deposit and the day that your UI benefits can be electronically sent to your bank. This time period is used to confirm your account information and the routing/transit number of your financial institution.

Understanding your Payment Options

Direct Deposit	DUA Debit MasterCard®
With direct deposit, your weekly UI benefit is electronically deposited into your checking or savings account.	Unless you choose to have your UI benefits directly deposited into your bank account, benefits will be issued through a DUA Debit MasterCard.
Direct deposit allows you to access your funds more conveniently from your own bank account.	You already qualify for this prepaid MasterCard Debit Card—no credit check or bank account is required. When you are issued UI benefit payments, the payments are automatically deposited into the card.

Using your DUA Debit Card

MasterCard is a registered trade mark of MasterCard International Incorporated. These prepaid debit cards are issued by Bank of America, N.A., pursuant to a license from MasterCard International Incorporated.

With your DUA Debit Card, you can use the money on the card to make purchases and get cash. You can get cash at any ATM or bank displaying the MasterCard logo. You can use your debit card at any Bank of America or Allpoint network ATM for free. However, you may be charged a service fee if it is not a Bank of America or Allpoint network ATM. There is no fee to use your DUA Debit Card for purchases where MasterCard is accepted.

To learn more about direct deposit or the DUA Debit Card, go to www.mass.gov/dua/epay or call 1-(855) 898-7292.

Re-qualifying for benefits

If your claim for UI benefits was denied because of the circumstances involved in your separation, you can re-qualify by meeting the following requirements:

- Obtain new employment, work at least eight weeks, and have earned gross wages equal to or greater than eight times your weekly benefit amount.
- Apply for a new claim for UI benefits if your last claim has ended. If your benefit year has not ended, you must reopen your current claim.

The waiting week

Massachusetts Law requires that you serve a one-week unpaid waiting period after applying for UI benefits. The waiting week is the first week you request UI benefits and meet all of the eligibility requirements. Even if you are unemployed for only one week, you must request benefits for that week to satisfy your waiting week requirement for your benefit year. You serve only one waiting period week during your benefit year, even if your claim is inactive and you reopen it several times during your benefit year.

Requesting weekly UI benefits

After applying for benefits, you must request benefits every week. If you do not request benefits on a timely basis, you may not receive a benefit payment for that week.

You have two convenient options for requesting your weekly benefits:

- Visit www.mass.gov/dua and log in to your UI Online account. You can do this any day of the week between 6:00 a.m. and 10:00 p.m.
- Call DUA TeleCert at (617) 626-6338. You can do this any day of the week between 6:00 a.m. and 10:00 p.m.

Once you have filed a claim, you must request benefits for each week during which you are in partial or total unemployment. Sunday is the first day of the week that you can request benefits for the prior week. You must request benefits within 21 days from the week that you are requesting, or you may not be paid benefits for that time. If you do not request benefits for two weeks in a row, you may reopen your claim by logging in to your UI Online account, by calling TeleCert, or the TeleClaim Center. UI Online accepts requests for benefits for the most recent two weeks. If you want to request benefit payments other than the most recent two weeks, you must contact the TeleClaim Center.

When requesting benefits, you must report gross wages (total wages before taxes are taken out) for work performed and any income payable to you for that week.

- You must report all of your wages for the week (Sunday through Saturday) in which it is earned, even if you have not been paid yet.
- If you are reporting self-employed wages, report net wages (total wages after business expenses are taken out).
- You must report all income, except Social Security benefits. Types of income that must be reported and may be deductible from your UI benefits include severance pay, vacation pay, pensions, and company buy-out payments.

Note: DUA uses a variety of methods to detect unreported wages and income. The law provides penalties for failure to truthfully report income and employment.

If you are using UI Online, you will receive a confirmation screen when your benefit request is complete. If you are using the TeleCert system, you will hear a confirmation message when your benefit request is complete. Be sure to wait for the confirmation message before exiting either system.

You are not eligible for benefits for any period of time you are outside of the United States, its territories or Canada; you should not request benefits for that time.

Maintaining UI benefits

1. Report wages you earn while working part-time and receiving UI benefits

If you work part-time hours during weeks in which you request UI benefits, you may still be paid UI benefits if your gross wages (total wages before taxes are taken out) are less than your weekly benefit amount. Any wages above 1/3 of the weekly benefit amount (also known as your earnings disregard) are deducted dollar-for-dollar from the weekly benefit amount, which could result in a partial UI payment.

If you work full-time hours in any given week, you will be considered employed “full-time” regardless of wages, and you will not be eligible for UI benefits for that week. Full-time is generally between 35 and 40 hours per week. You are considered employed full-time if you are working the customary full-time schedule in your job or occupation.

The next example describes how to calculate your weekly benefit payment taking into account any wages deductions.

Step 1: Calculate Wages Deduction
Example: If the weekly benefit amount is $270 and your weekly wages are $120

Weekly benefit amount	$270
Earnings Disregard	$90 (1/3 of $270 = $90)
Weekly wages	$120
Wages over the maximum allowed	$30 ($120 – $90 = $30)

Step 2: Calculate Weekly Benefit Payment

Weekly benefit amount	$270
Minus wages over the maximum	– $30
Revised weekly benefit amount	**= $240**

Important Note: If wages/holiday pay is equal to or greater than your weekly benefit amount, plus the 1/3 earnings disregard, no benefits will be paid. You are required to report all wages, even if they do not affect your weekly benefit amount. If you receive earnings above your weekly benefit amount, you must reopen your claim using UI Online, by calling TeleCert, or the TeleClaim Center.

2. Attend a MassHire Career Center seminar

You may be required to attend a seminar at a MassHire Career Center to help you find a job. The primary goal of the seminar is to connect you with the many job search resources available at MassHire Career Centers. If you receive a notice, you must schedule and go to the seminar by the deadline stated in the letter. If you do not go to a scheduled seminar, it may cause a delay in payment or loss of your benefits. Call the automated MassHire Career Center seminar scheduling system at 1-(800) 653-5586, or the MassHire Career Center nearest you to schedule your attendance, after you receive a notice to attend.

3. Engage in work search activities

The Massachusetts Department of Unemployment Assistance (DUA) requires that as a condition of eligibility you must:

- Make at least 3 work searches per week. Each work search must be conducted on a different day.
- Keep a detailed written log of your work search activities.
- Keep copies of documents related to your work search activities, including:
    - Emails to or from potential employers
    - Job application receipts
    - Job postings
    - Job fair announcements
    - Networking club information
- Bring printed completed copies of all Work Search Activity Logs and supporting documentation to your MassHire Career Center appointments.
- Provide your work search information to DUA upon request, along with any supporting documentation.

A sample log is provided at the end of this guide to help you track your work search activities. Most likely you have done more, but you only need to list one activity on three different days for each week claimed. If you need additional logs, you can download a copy at www.mass.gov/dua/worksearch, you can also obtain a copy at your local MassHire Career Center, or you can make additional copies of this work search log as needed.

You may be required to register with a MassHire Career Center. To find a MassHire Career Center near you, call 1-877-US-2-JOBS, or visit www.mass.gov/careercenters.

If you customarily obtain work through a union hall, you are required to remain active with your labor organization. To remain active, you

must be a member in good standing, and be eligible for placement or referral. Massachusetts Law requires you to keep a written record of contacts with your union for the purpose of obtaining work.

If your work search is waived because you have a definite return to work date within 28 days, you are required to make yourself available to your former employer for work and to keep him/her informed on how to contact you for work.

If you are on a temporary layoff from a former employer with no definite return to work date within 28 days, you must keep your contact information current with the former employer and seek work with other employers. Contact with your former employer does not constitute a work search contact; you must still seek employment with other employers who are hiring in your trade or occupation.

If you live out-of-state and do not normally commute to work in Massachusetts, you are required to register for work with your state's employment services.

4. Be able to work

You must be physically able to perform work. If you are sick and unable to work, you may not be eligible for UI benefits for that week.

5. Be available for work

You must be ready and willing to work. If you limit the number of hours that you can work or refuse a job because of the amount of wages it pays, you may not be entitled to benefits.

- **Notify DUA if you enroll in school**
  Attending school may affect your eligibility to receive UI benefits. You must notify DUA if you are attending school, registering for school, or no longer attending full-time training that was approved by DUA.
- **Collecting benefits while outside the country**
  You are not eligible for benefits for any period of time you are outside of the United States, its territories or Canada; you should not request benefits for that time.

6. Review or edit your account information

You must notify DUA as soon as possible if your personal or contact information changes. You can update your information by logging in to your UI Online account, or by calling the TeleClaim Center.

5. Appeals

Appealing an initial determination

If DUA determines that you are not eligible to receive UI benefits, you will receive a written Notice of Disqualification along with information about how to file an appeal.

You must file your appeal within 10 calendar days of the mailing date on the notice. There are two ways to file an appeal. You can either log in to your UI Online account and file an appeal, or you can complete a written request for appeal and mail it to DUA.

Please be advised that if your claim is approved, your former employer has the right to appeal the decision to approve your claim. If your former employer files an appeal, DUA will schedule a hearing and will notify you and your employer to attend. DUA will notify you by your previously selected correspondence preference with information on the date, time, and location of the hearing.

It is important that you attend any hearing scheduled as a new decision on your eligibility will be made at that hearing. If you do not attend the hearing, a decision will be made solely on the evidence presented by your former employer. If it is decided at the hearing that you are not entitled to unemployment benefits, your benefit checks will stop immediately and you may be responsible for returning benefits previously paid to you.

If you are still unemployed while waiting for a hearing, you must continue to request benefit payments each week. If your initial determination is reversed, you will not receive benefit payments for the weeks when you did not request benefits.

Hearings

If you or your former employer appeal an initial determination, you will receive written confirmation of the appeal from the Hearings Department. When the Hearings Department receives the appeal, it will be scheduled for a hearing and you will be sent a notice of the date and time. Hearings are conducted by Review Examiners who hold hearings in-person and by telephone. After the hearing, the Review Examiner will issue a written decision based on documents and information presented at the hearing.

Board of Review

There are several levels of appeals. If you disagree with the hearing's decision, you have 30 calendar days after the mailing of that decision to appeal to the Board of Review. You may appeal to the Board of Review using the written appeal request form that you will receive or by logging in to your UI Online account.

If the Board of Review accepts the case for review, it will make a decision using the case material received from the Hearings Department, including the recorded hearing. When the Board of Review issues a decision, instructions are provided on how to appeal the decision to the district court.

If the Board of Review declines to accept the case for review, it can be appealed to the District Court. To learn more about the Board of Review, visit www.mass.gov/dua/bor.

Your right to representation

If you wish to be represented at any level of appeal, it is important that you arrange representation as soon as possible. An authorized agent of your choice, such as an attorney, or advocate, may represent you. Contact your local bar association or a legal advocacy organization for assistance. DUA cannot recommend a representative. Fees for services rendered by an attorney or agent in connection with an appeal to the Hearings Department or to the Board of Review must be approved by DUA before they become payable by the claimant.

Requests for approval of fees pertaining to services at either of the following appeal levels should be directed to the following:

Hearings Levels	Board of Review
DUA Director's Suite, 3rd Floor Fee Approval Requests 19 Staniford St. Boston, MA 02114 or email: section37fee@massmail.state.ma.us	Department of Unemployment Assistance Board of Review, 4th Floor 19 Staniford St. Boston, MA 02114

6. Overpayments

What happens if you receive an overpayment of benefits?

An overpayment occurs if you are paid UI benefit payments and DUA later determines that you were not eligible to receive them. Even if the overpayment is not your fault, you will be required to repay the amount of benefits that you received.

If you are overpaid benefits, you will receive a "Notice of Determination." The notice will explain the following:

- Reasoning and findings for the overpayment
- The number of weeks you were overpaid
- Amount of the overpayment
- Any possible penalties

Interest and penalties

If you are determined “at fault” for an overpayment, you will receive a “Notice of Fault Finding.” You will have to pay interest at the rate of 12% per year in addition to the overpayment. Overpayments that were determined to be at fault may be assessed a one-time 15% penalty.

In addition, you may be required to serve penalty weeks for each week you were at fault for being overpaid benefits. Your penalty weeks will begin the next time you file a claim or request weekly benefits and are determined eligible. Regardless of the penalty, you should continue to request weekly benefits for each week that you are unemployed in order to successfully serve the penalty weeks. During the penalty week period, you will be disqualified from receiving benefit payments. You will not receive any future benefits until this penalty is served.

Appealing an overpayment

If you believe that you were not overpaid, or that the amount of the overpayment is incorrect, you can file an appeal within 10 days of the Notice of Determination being issued. To file an appeal, you must follow the instructions included with the determination notice.

Repayment

If you fail to repay your overpayment, DUA may intercept your Massachusetts state and federal income tax refund. Your weekly UI benefits paid by Massachusetts or any other state may be reduced to repay your overpayment.

Options to Repay an Overpayment

Pay Online	Pay by Mail
Credit card payments, and electronic payments from your checking or savings account, can be made using your UI Online account. Log in to your UI Online account, click Manage debt, click Make a payment, and proceed with making an electronic payment.	Payments by mail can be made by check or money order only. Do not send cash. Mail your check or money order to: Department of Unemployment Assistance PO Box 9699 Boston, MA 02114

Important note: If paying by check, money order, or through your bank’s Bill Pay, you must include your Claimant ID to ensure the payment is processed to your account.

If you cannot repay the overpayment in full, you may request a repayment plan or complete a **Request for Waiver of Overpayment** by logging in to your UI Online account or by calling the Benefits Collection Department at (617) 626-6300.

Fraud detection and reporting

The Law provides penalties for failure to truthfully report income and employment when applying for benefits or requesting benefit payments. DUA uses many resources to prevent and detect fraudulent receipt of benefits, including:

- New hire reports from employers
- Matches with employer's wages
- Public tips by telephone, mail, online form, or email
- Cross-matches with records from other state and federal agencies, including the Social Security Administration, the Department of Corrections, and other agencies

You can use one of the following methods to report individuals who are fraudulently receiving UI benefits, or employers who are paying employees without reporting it:

- Complete a DUA Fraud Hotline Complaint Form online at www.mass.gov/dua/fraud
- Call the Fraud Hotline: 1-(800) 354-9927
- Email: uifraud@massmail.state.ma.us
- Write to: UI Program Integrity, P.O. Box 8610, Boston, MA 02114

7. Other UI Programs

Training Opportunities Program

If you need to acquire new skills in order to become re-employed, you may be eligible for Training Opportunities Program (TOP) benefits, while attending full-time, approved training. TOP allows DUA to waive your active work search if you meet certain eligibility requirements. If eligible, you will continue to receive your UI benefits while in training approved by DUA. Additionally, TOP will allow you to receive up to 26 weeks of additional benefits (Retraining Extended Duration Benefits) while attending school full time, if certain criteria are met. Please note that DUA does not fund your training costs.

If you are applying for an extension of your benefits and requesting to waive the work search requirement you must:

- **Find approved training that will prepare you for the job market.** Seek assistance at any MassHire Career Center, or search JobQuest for training programs at www.mass.gov/jobquest.
- **Complete and submit the Training Opportunities Program Application.** You must apply during the first 20 weeks you receive unemployment benefits.

For more information about the program, or how to apply, go to www.mass.gov/dua/training, call the TeleClaim Center, or visit a MassHire Career Center. Please be aware that a section of the application must be completed by your school before being submitted to DUA.

MassHire Career Centers

The MassHire Career Center System is a network of Career Centers, conveniently located across the state. MassHire Career Centers offer employment services that allow you to work on your job search in an environment that is comfortable for you. Career Center staff members are committed to helping you become re-employed.

MassHire Career Centers provide a variety of services, free of charge to any customer, including:

- Job search assistance
- Career planning information
- Tools to help you conduct an effective job search
- Workshops on job search techniques including interviewing, networking, and resume writing
- Basic computer training
- Opportunities to connect with hiring employers through job fairs, job listings, and referrals
- Data on the current statewide and local job market
- Resources to help you find the right training opportunities
- Access to resource room services such as: job listings, business directories, internet access, telephones, fax machines, and copiers are available for customer use

Hours of operations vary by location. To find a MassHire Career Center near you, call 1-(877) US-2-JOBS or visit www.mass.gov/careercenters.

8. Frequently Asked Questions

1. I received severance pay.
Can I receive UI benefits at the same time?

In most cases, you cannot receive severance pay and UI benefits for the same weeks. If you are disqualified from receiving UI benefits because of severance pay, your benefit year will be extended for the number of weeks that you were disqualified due to the receipt of severance pay. If your severance pay was based upon your releasing the employer of all future claims, you may be able to receive UI benefits for the same weeks that you receive severance pay. Do not delay filing a claim for benefits because you received severance pay.

2. Do Social Security, pension, or retirement benefits affect my UI eligibility and benefits?

Social Security retirement benefits will not impact your eligibility for weekly benefits. However, your benefits may be affected by any pension benefits you are receiving. You must notify DUA if you are currently receiving a pension or if you later begin receiving a pension.

3. My work hours have been reduced. Am I eligible to claim UI benefits?

If your schedule of working hours is reduced, you may be eligible for benefits. You can receive a full benefit for weeks when there is no work available or a partial benefit for weeks when there is less than a full-time schedule available. Generally, you must experience a reduction of at least 1/3 of your hours/wages in order to receive even a minimal benefit. Your actual eligibility cannot be determined until you apply for benefits.

4. How does part-time work affect my UI benefits?

You must report your total wages before taxes (also referred to as your gross wages) during the week in which you worked, regardless of when the wages will actually be paid to you. Your gross wages must be reported when requesting weekly benefits. Wages above 1/3 of your weekly benefit amount will result in a dollar-for-dollar reduction in your benefit for that week.

5. Is it possible to be disqualified for failing to respond to Fact-Finding questions?

Yes, you may be disqualified if you do not respond at all to Fact-Finding questions by the deadline given by DUA staff or as stated on the Fact-Finding questionnaire.

6. If I take a full-time contract position after filing for UI benefits will I be able to receive UI benefits after the contract ends?

If your contract position ends before your benefit year expires (one year after you originally applied for benefits), you can reopen your claim. You have until the end of the benefit year of your claim to receive any remaining benefits. If your benefit year has ended while you were working, you must apply for benefits again, and a new determination on your eligibility will be made based on your more recent employment.

7. If I leave my current company for another job, and get laid off shortly after joining the new company, will I be able to receive UI benefits?

If you are laid off from your new company and apply for benefits, you will be asked to provide a list of your employers during the last 15 months. Your eligibility will be determined based on your most recent job, as well as previous employment and wages with other employers during the 12 to 15 months preceding the time you applied for benefits.

8. I am in the process of starting a new business as a sole proprietor but do not anticipate having any income from this business for a few months. I am currently receiving UI benefits. Would that affect my UI eligibility and benefits?

Eligibility for UI benefits is based on several factors. Among these is the requirement that you are able to work, available for work, and conduct an active search for work. If you are no longer available for other work or to conduct a search for work because of the demands of your own business, you may not be eligible for further benefits.

9. I worked in another state. Where do I file for UI benefits?

If you worked solely in another state, you will need to file your claim with that state.

10. I was laid off twice in a year. Can I apply for benefits twice?

Once you apply for benefits, it remains valid for one year. Your claim can be opened and closed during that year, depending on your employment and availability status. Your claim is available until you exhaust all your benefits or until your benefit year has expired, whichever comes first.

11. I am not a US citizen. Am I eligible for UI benefits?

You must provide information that you are legally authorized to work in the United States to receive UI benefits.

12. I need to travel for a week during my UI claim period. What should I do?

If you are not available and not actively seeking work, do not request benefit payments for that week. When you return, you can request benefit payments for the next week of benefits.

13. I am traveling outside of the United States, should I request benefits for the weeks that I am out of the country?

You are not eligible for benefits for any period of time you are outside of the United States, its territories, or Canada; you should not request benefits for that time.

14. I received payment, but I still have a pending eligibility issue on my claim. Why was I paid?

Sometimes a payment is issued before a decision of eligibility is made if we are unable to resolve your issue in a timely manner. There is always a possibility with the Unemployment Insurance Program that you may be required to repay benefits you've received if it is later decided that you are not eligible.

15. Why was I paid for some weeks but not others?

Sometimes there is more than one eligibility issue under review, or one issue can affect more than one week, but payment is not always released at the same time.

16. Do I have to pay taxes on my UI benefits?

Yes. You are responsible for paying federal and state income taxes on your UI benefit. DUA does not automatically withhold taxes. When you apply for benefits, you may request federal and/or state income taxes to be withheld from your weekly benefit payment. Federal income taxes are withheld at a rate of 10%, and state income taxes are withheld at a rate of 5.1%. DUA will send you a 1099-G form by January 31 after the year you were paid benefits, listing total benefits paid and total taxes withheld.

17. Do I need to continue child support payments while receiving UI benefits?

If DUA is advised by the Department of Revenue that child support payments have been ordered by the court, a child support deduction will be made from your UI benefits.

18. My spouse and I were both laid off at the same time. Who should claim the child dependency allowance?

You cannot both claim the dependency allowance. The spouse who provided the main support of the child can claim the dependency allowance. You will need your child's Social Security Number and date of birth at the time you apply for benefits in order to claim the dependency allowance.

19. What if my employer disputes my claim?

An initial determination of your eligibility will be made based upon information provided by you and your employer. If you are eligible, you will be paid benefits, unless you are later found ineligible during the appeals process, at which time you may be required to repay the benefits you received.

20. What happens when my UI benefits run out?

UI is a temporary benefit program. It is important that you begin looking for work immediately, and maintain an active job search, while receiving UI benefits. MassHire Career Centers are here to help you. You should take advantage of the many services provided by MassHire Career Centers to assist you in finding new work. Although you may no longer be eligible for UI benefits, you may be eligible for assistance from other Massachusetts state agencies. Call 211 or go to www.mass211help.org for more information.

21. Can DUA help me find a job?

Help is available at MassHire Career Centers located throughout Massachusetts. You can learn new job search skills, find out about available training programs, and search for current job opportunities through a variety of resources. Sign up for a MassHire Career Center Seminar to learn about the wide variety of services available to help you with your job search or visit www.mass.gov/careercenters.

22. Are there specialized services for Veterans?

Veterans' specialists are located at MassHire Career Centers. They are available to help Veterans organize their job search, design a personal employment plan, polish their job search skills, and develop job leads. Veterans' services are customized to meet the needs of Veterans.

23. How do I change my PIN or password?

To change your PIN for access to TeleCert, call (617) 626-6943.
To change your password for UI Online, simply select the **Forgot Password** option, answer the security questions, and select a new password.

24. I just got a full-time job. How do I close my UI claim?

If you wish to close your claim, stop requesting benefit payments. By not requesting benefits, your claim will automatically close.

9. Glossary of UI Terms

Alternate Base Period
Wages paid during the three most recently completed calendar quarters, plus the time between the last completed quarter and the effective date of the claim. If you are not monetarily eligible for benefits using the primary base period, and would be eligible using the alternate, DUA will automatically use this method to determine your benefits. Also, you may elect to use the alternate base period if you provide credible documentation showing that your maximum benefit amount would be increased by at least 10% by using it.

Appeal
A request for a hearing or review on a determination.

Average Weekly Wage
A formula established by law based on the total amount of wages paid during the base period.

Maximum Benefit Amount
The total amount of benefits that you are potentially eligible to receive during a benefit year if you meet all the other eligibility requirements of the law.

Base Period
The 52-week period before the beginning of a benefit year.

Benefit Year
52 weeks following the effective date of a claim.

Duration of Benefits
The maximum number of weeks that you can receive UI benefits. This is determined by dividing your maximum benefit amount by your weekly benefit amount. The maximum number of weeks a claimant can receive full UI benefits is 30 weeks. It is capped at 26 weeks during periods of extended benefits and low unemployment.

Earnings
Money earned during the benefit year.

Effective Date
It is the date your claim begins. This is the Sunday of the calendar week in which you applied for benefits.

Issue
Question regarding your potential eligibility for benefits.

Maximum Benefit Amount
The maximum amount of benefits that you can receive during a benefit year.

Monetary Eligibility
Your eligibility for benefits based on wages and/or length of time you were employed during the base period.

Overpayment
Benefit payment in excess of your legal entitlement.

Partial Benefits
Benefit payments of less than your full weekly benefit amount, because of reductions for your part-time earnings.

Partial Unemployment
Work of less than your regular full-time hours, or employment that provides earnings less than the amount normal paid for a week of full-time work.

Personal Identification Number (PIN)
An electronic signature that allows you to access information about your claim.

Primary Base Period
The last four completed calendar quarters immediately before the effective date of your claim. Claims are based on wages received during this period.

Reason for Separation
The reason you became unemployed.

Social Security Number (SSN)
The unique identifier to process a claim for benefits. DUA is required by the Federal Internal Revenue Service (IRS) Code of 1954, as amended in 26 USC 85; 6011(a), 6050(b), 6109(a) to request Social Security Numbers in processing benefit claims.

TeleCert
The interactive telephone method for requesting weekly benefits. TeleCert is available in English and Spanish.

Total Unemployment
A week in which you perform no work and earn no wages, or work less than full-time and earn no more than the allowable earnings under state UI law.

Training Opportunities Program
Program that allows you to submit a plan for vocational training or study that will increase your chances of becoming re-employed.

Wages
All payments received from an employer, including salary, bonuses, room and board.

Waiting Period
The first week of unemployment for which you do not receive compensation, but meet the eligibility requirements necessary to receive UI during the benefit year.

Weekly Benefit Amount

The amount of monetary benefits, excluding any allowance for dependents, that you are eligible to receive each week. It equals 50% of your average weekly wage up to the current maximum.

10. Quick Reference Guide

If you need to:	You should:
File a claim	Login to **UI Online** at www.mass.gov/dua; or call 1-(877) 626-6800 toll-free from area codes 351, 413, 508, 774, or 978; or call (617) 626-6800 from any other area code. *Also available via TeleCert: (617) 626-6338
Request/change Income Tax Withholding from your UI payment	
Reactivate your claim*	
Change your address	
Add Dependent child	
Request a 1099G form	
Change payment method*	
Request weekly benefits or reopen your claim	Login to **UI Online** at www.mass.gov/dua or call TeleCert at (617) 626-6338 (in English, Spanish, Portuguese, and Cantonese) 7 days a week, from 6:00 a.m. to 10:00 p.m.
Verify your UI payment status	Login to **UI Online** at www.mass.gov/dua or call the Payment Status line at (617) 626-6563
Change your PIN (Personal Identification Number)	Call the PIN Service Line at (617) 626-6943, 7 days a week from 6:00 a.m. to 10:00 p.m.
Get information about health insurance assistance or for the Massachusetts Health Connector Program	Visit www.MAHealthConnector.org
For questions involving child support deductions	Call Child Support Line at (617) 626-6393
Report fraud	Complete a *DUA Fraud Hotline Complaint Form* online at www.mass.gov/dua/fraud or call the Fraud Hotline at 1-(800) 354-9927
Apply for approved training	Visit www.mass.gov/dua/training or go to a MassHire Career Center
Get information regarding an appeal to the Hearings Department	Contact Hearings Offices at: - Boston: (617) 626-5200 - Lawrence: (978) 738-4400 - Brockton: (508) 894-4777 - Springfield: (413) 452-4700
Get information regarding a Board of Review appeal	Visit www.mass.gov/dua/bor or call (617) 626-6400
Find a MassHire Career Center near you	Online at www.mass.gov/careercenters or call 1-(877) US2-JOBS
Get hearing-impaired relay assistance	Call 1-800-439-0183 or 711

Sample Job Search Log

To continue receiving benefits, you **must** look for work ***at least*** 3 times per week on, 3 or more different days.
You must also keep a record of your work searches.

Week Starting Sunday *(date)*: **to Saturday *(date)*:**

	Date	Position	Pay rate	Employer name and address/employer website	Method of contact	Results
#1					☐ Online ☐ Phone ☐ Email ☐ Mail ☐ In Person	
Person contacted:				**Contact phone number:** **Contact email:**	**Action Taken:** ☐ Submitted job application ☐ Asked about available work ☐ Job fair ☐ Networking ☐ Other_____	
#2					☐ Online ☐ Phone ☐ Email ☐ Mail ☐ In Person	
Person contacted:				**Contact phone number:** **Contact email:**	**Action Taken:** ☐ Submitted job application ☐ Asked about available work ☐ Job fair ☐ Networking ☐ Other_____	
#3					☐ Online ☐ Phone ☐ Email ☐ Mail ☐ In Person	

Form P2594 Rev. 08-29-18

SIGILLUM REIPUBLICÆ MASSACHUSETTENSIS.
ENSE PETIT PLACIDAM SUB LIBERTATE QUIETEM