

EMPLOYER'S GUIDE TO UIA TAX FILINGS & RESPONDING TO CLAIMS

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Overview

- Employee Eligibility & Disqualification Criteria
- How to Protest Claim for Unemployment Insurance Benefits: Appeal & Hearing Process
- Action Plan of Protective Measures to Limit Liability

Employee Eligibility & Disqualification Criteria

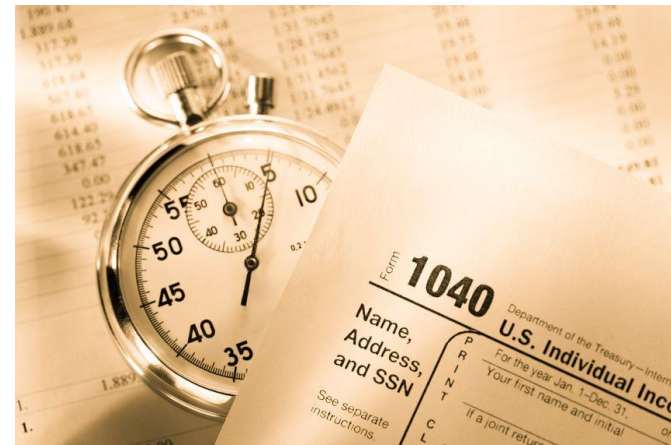


Eligibility Criteria



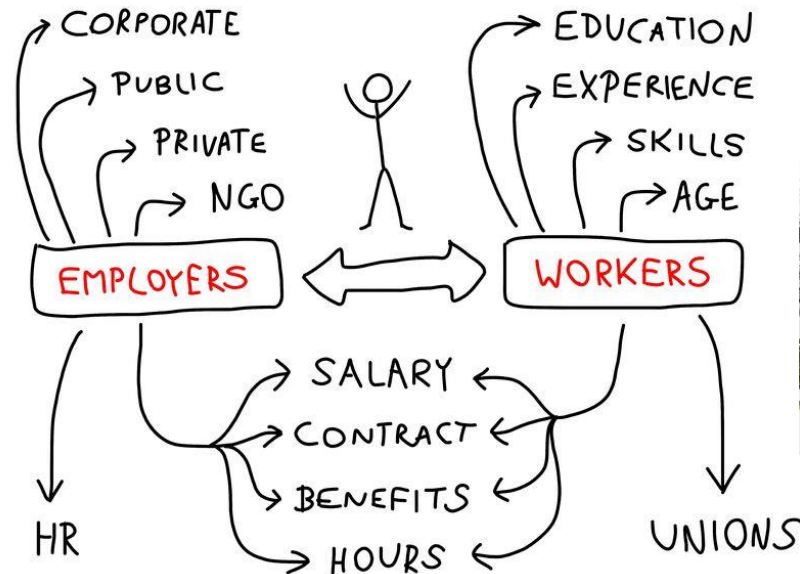
- Registered for Work
- Actively engaged in seeking work
- Reporting to local Michigan Works! Agency center

Eligibility Criteria (cont'd)



- Made claim for benefits
- Able and available to perform full-time work
- Participates in re-employment services (if requested to do so)

Exceptions to Eligibility Criteria



Eligibility Criteria - Exceptions



- May be considered unavailable for work if fail to notify or update a chargeable employer with telephone, e-mail or other information sufficient to allow employer to contact individual about available work; or if fail to respond to UIA without good cause

Disqualification Criteria



- Left work voluntarily without good cause attributable to employer
 - Absence for 3 consecutive days without contacting employer
 - Losing requirement of job
 - Medical reasons without meeting specific preliminary criteria

Disqualification Criteria (cont'd)



- Suspended or discharged for misconduct connected with work
- Intoxication while at work
- Assault and battery connected with work
- Theft or willful destruction of property connected with work

Disqualification Criteria (cont'd)



- Lost job due to absence resulting from violation of law for which person was convicted and sentenced to prison, unless either the conviction results in a sentence to county jail under conditions of day parole or the conviction was for a traffic violation that resulted in an absence of less than 10 consecutive work days from work.

Disqualification Criteria (cont'd)



- Failed without good cause to:
 - Report to employer's notice of interview for available work
 - Accept suitable work
- And others...

Exceptions to Disqualification Criteria



- Leaving unsuitable work within 60 days after beginning the work.
- Leaving due to military duty reassignment of spouse full-time member of US armed forces.
- And others ...

How to Protest Claim for Unemployment Insurance Benefits

- Filing Claim
- Monetary Determination
- Employee Information Packet
- Employer Protest
- Request for Information
Relative to Possible
Ineligibility or Disqualification
- Notice of Determination
- Protest
- Notice of Redetermination
- Appeal

Appeal & Hearing Process

- Appearance
- Request Media File
- Notice of Telephone Hearing
- Exhibits and Witnesses
- Telephone Hearing
- Order
- Request for Rehearing/Appeal



Action Plan of Protective Measures to Limit Liability

- Determine whether company is liable as an employing unit to pay unemployment taxes in Michigan.
- If a liable employing unit, accurately complete the necessary forms to meet your statutory obligations and prevent inadvertent (and certainly do not engage in intentional) SUTA Dumping.
- Maintain accurate payroll records for employees, and document legitimate bases for classifications of independent contractors.

Action Plan of Protective Measures to Limit Liability

- Be familiar with, strategically make, and report payments which may affect or reduce benefits (*e.g.*, severance).
- If creating a new entity, evaluate the structure that is most cost efficient and effective in meeting company goals (*e.g.*, management company using one UIA account number or PEO using multiple UIA account numbers).
- Monitor actions of employees receiving benefits and report any change affecting employer liability or employee eligibility.

Thank you!

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