



A Message to Share with Your Employees

We are writing to you because we have found that some employees in Massachusetts who work part-time while claiming unemployment insurance (UI) benefits may not understand how to accurately report their wages to the Department of Unemployment Assistance (DUA). DUA uses the Quarterly Employment Wage Detail Reports that you and other Massachusetts employers submit to ensure individuals collecting UI benefits are reporting their wages correctly. We are calling on you to help your employees avoid the consequences of misreporting their employee earnings:



- Employer contribution rates may be adversely affected and
- Some employees may face financial penalties from the DUA

Some of your part-time employees may be eligible for partial UI benefits, but *none* of your employees can claim UI benefits while working full-time. **Please share the messages below with your employees** to help them understand the wage reporting requirements and **help us help you save money.**

Two Easy Ways to Communicate the Message to Your Employees

1

Attach a short message like the one below to their paycheck.



If you claim unemployment benefits, avoid delays and penalties by reporting your wages accurately. We tell the Department of Unemployment Assistance how much we pay you, so they will know if you report inaccurately.

2

Share the earnings reporting instructions attached.



Present the instructions when onboarding new hires.



Send the instructions via email on the next payday.



Share the instructions when their employment ends or changes from full-time to part-time.

The instructions are available as a printable handout at <https://www.mass.gov/doc/earnings-reporting-instructions/download>

We appreciate your help in ensuring your employees are only collecting unemployment benefits when they are eligible, and that you and other Massachusetts businesses pay the right amount in quarterly unemployment contributions.

Earnings Reporting Instructions

Report Your Earnings to the Department of Unemployment Assistance



Accuracy Matters!

If you claim unemployment benefits, remember to report your earnings accurately.

Your employer tells the Department of Unemployment Assistance how much you are paid every quarter, so they will know if you report inaccurately during weeks that you claim unemployment benefits.

Don't risk losing your money to penalties by making mistakes. The vast majority of people report their earnings accurately.

Tips

Here are a few tips to make sure you report correctly:



Report any new jobs you get while collecting unemployment benefits.



Report all your earnings every week, even if you are only working part time.



Report what you earn during the week of your claim instead of waiting until payday.



Always report your gross earnings (the amount you earn *before* taxes and other deductions are taken out), *not* your net earnings (your take home pay).

The sample paystub below is for a two-week pay period ending October 15th. If you make \$20 per hour and work 15 hours during the week ending October 5th, your gross earnings for that week are \$300. Reporting \$300 for week ending October 5th is correct because the unemployment claim week runs Sunday through Saturday.

SAMPLE PAYSTUB

REPORT WEEKLY DURING THE PAY PERIOD, NOT WHEN YOU GET THE CHECK

PAYSリップ				REPORTING PERIOD	PAY DATE	
				10/01/2019-10/15/2019	10/15/2019	
INCOME	RATE	HOURS	CURRENT PAY	DEDUCTIONS	TOTAL	YTD TOTAL
REGULAR	\$20	30	\$600	STATUTORY DEDUCTIONS		
OVERTIME	\$30	0	\$0	FICA-MEDICARE	\$8.71	\$130.65
BONUS	--	--	--	FICA SOCIAL SECURITY	\$37.70	\$565.50
				FEDERAL TAX	\$40.15	\$602.25
				STATE TAX	\$26.05	\$390.75
YTD GROSS	YTD DEDUCTIONS	YTD NET PAY		GROSS PAY	DEDUCTIONS	NET PAY
\$9000	\$1689.15	\$7310.85		\$600	\$112.61	\$487.39

REPORT GROSS PAY EACH WEEK

Remember: You must report your earnings for the week you are claiming unemployment benefits, even if you do not receive your paycheck until a later date.

For more information about what affects your unemployment benefits, go to:

<https://www.mass.gov/info-details/what-affects-your-weekly-unemployment-benefits>

