

# Employer Handbook

The Employer Handbook was developed as a guide through those areas of the law which employers told us were often frustrating and confusing. Written, in part, by the Employer Forum, a task force of Michigan employers and Unemployment Insurance Agency (UIA) staff, the Handbook covers the variety of topics listed below.

The Employer Handbook consists of the following:

- A. – Employers Guide to the Liability of Employers and Coverage of Employees – when does an employing unit become an employer and subject to paying taxes, who are employees, and which are exempt from coverage?
- B. – Records and Reports Required of Employers and Penalties for Non-Compliance – what reports must you file with the UIA, when do you file them, and what happens if you don't?
- C. – Employers Guide to Unemployment Insurance Taxes – how is your tax rate calculated, can a voluntary payment help, and what happens when you buy someone else's business?
- D. – Employers Guide to the Payment of Unemployment Benefits – when is an unemployed worker disqualified for benefits, how are you notified when benefits are paid, and what are the best ways to save money?
- E. – A Guide to Administrative Law Judge (ALJ) Hearings – what is evidence, how do you make your best case before the ALJ, and what actually happens at the hearing?
- F. – Advocacy Fact Sheets – what is misconduct, voluntary leaving, and suitability of work? Fact sheets cover the most frequently appealed issues.
- G. – The Michigan Employment Security Act – an up-to-date copy of the entire law.
- H. – UIA Administrative Rules – the up-to-date copy of the rules that supplement the MES Act, and have the force and effect of law.
- I. – UIA Fact Sheets – These fact sheets cover assorted topics, such as how to claim jobless benefits, the "Nanny Tax," Filing Wage Detail Reports through the web, and filing claims by telephone.
- J. – UIA History – A brief history of how unemployment insurance developed and evolved into the program that it is today in Michigan and the United States.
- K. – The UIA's Web Site – [www.michigan.gov/uia](http://www.michigan.gov/uia). The site contains information about UIA programs and services, as well as forms and publications, a list of Agency contacts and office locations, and UIA news releases.
- L. – Index.

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