



Employer Reference Guide

Mississippi Department
of Employment Security

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MISSISSIPPI DEPARTMENT *of* EMPLOYMENT SECURITY

Foreword

To You, the Employer:

You pay the taxes that support the Employment Security Program.

Your payments (also called contributions) to the Mississippi Unemployment Insurance Trust Fund are used to pay unemployment benefits to qualified individuals, benefits that sustain the purchasing power of the individual, the community, and the state during periods of involuntary unemployment. Your contribution rate may be affected by the promptness and accuracy with which you submit reports, pay taxes, and supply information to the Mississippi Department of Employment Security (MDES).

The taxes you pay directly to the Federal government under the Federal Unemployment Tax Act (FUTA), finance the employment service system and the cost of administering the unemployment insurance program. The Employment Security Program is vital to the economic health of the state, nation and community, and affects your business directly or indirectly. Your payroll taxes, therefore, constitute an investment. To protect that investment, it is essential that you understand your rights and responsibilities under the Mississippi Employment Security Law and cooperate with MDES in providing for the efficient administration of the unemployment insurance program, employment service system, and related programs.



This publication has been prepared to provide employers and the general public information. It is designed to be used primarily by those who are responsible for hiring and terminating workers, for examining and completing unemployment claim notices, and in preparing payrolls and filing taxes. It contains general information that will be of interest to the public.

This reference guide does not take precedence over or set aside the Mississippi Employment Security Law and Regulations. Specific information on any component of the program may be secured from a Workforce Investment Network (WIN) Job Center in your area, by visiting our website, mdes.ms.gov, or by writing directly to the Mississippi Department of Employment Security, Post Office Box 1699, Jackson, MS 39215-1699.

Unemployment Insurance is a Federal-State Program

The Federal Unemployment Tax Act levied a 6.2% payroll tax on employers with one or more employees for any portion of one day a week in each of 20 different weeks in a calendar year and described the conditions which must be met by the state law to entitle the employers in that state to a credit against this tax. The credit amount is 5.4%. Effective July 1, 2011, Federal Unemployment Tax is levied at 6.0%.

The state unemployment insurance law provides for unemployment benefits to be paid to unemployed workers who meet specified conditions of eligibility. All funds collected under a state law may be used only for the payment of unemployment insurance benefits.

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Help Prevent Unemployment Insurance Fraud

The Mississippi Department of Employment Security (MDES) has joined the national effort to prevent improper payments and reduce fraud in the Unemployment Insurance program. As a registered employer you can help MDES prevent or reduce improper payments. The prevention of improper payments and fraud will benefit the employers of Mississippi by:

- Reducing unemployment insurance taxes where benefits would have otherwise been charged against an employer's experience rating account;
- Reducing outstanding overpayments of unemployment insurance;
- Reducing unemployment benefit payments that might otherwise have been paid to workers who attempt to defraud the Unemployment Insurance program.

Steps to Help Fight Improper Unemployment Insurance Payments and Fraud

New Hire Reporting

According to Federal and Mississippi State laws 43-19-46 and 93-11-101, all employers (or independent contractors) are required to report basic information about newly-hired personnel to a designated state agency within 15 days. The state directory of new hires is administered by the Mississippi Department of Human Services, www.ms-newhire.com.

Employer Notification of Separation and Refusal of Work

The employer is encouraged to provide information to MDES as soon as possible after the separation or job refusal. It is not necessary to wait for a notification that a claim for unemployment insurance has been filed. An online feature is available for the employer to notify MDES when a potentially disqualifying separation from employment has occurred or a job offer has been refused.

Timely response to requests for information

The timely exchange of accurate information will result in better determinations and reduce the number of improper payments to claimants who are determined to be ineligible for unemployment insurance due to disqualifying reasons. Such requests include form UI-21A, Notice to Employer of Claim Filed and Request for Separation Information, and form BPC-99, Wage Request. MDES offers online response options through the Quick ACCESS system. Response options include:

Request for Separation Information

Request for Wage Information

File appeals on adverse determinations

To report a job separation, refusal of work or respond through the Quick ACCESS system, go to the MDES web site at mdes.ms.gov.



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Unemployment Insurance

On behalf of the interests of the unemployed, the employers, and the general public, the Mississippi Department of Employment Security (MDES) strives to determine that unemployment benefits are paid only to those individuals who are eligible in all respects and that benefits are properly charged to employers for tax rate purposes. This cannot be accomplished without the full cooperation of employers.

This section of the reference guide sets forth the basic eligibility requirements for benefits, disqualification provisions of the law, and explains the employer's responsibilities in relation to unemployment insurance claims. The material contained in this publication indicates why it is important for each employer to promptly supply accurate information regarding an individual's last day of work, reason for separation from work, and offers of work. In most instances, specific instructions are given for the completion and submission of such information.

MDES maintains all of its wage records and claim files according to the individual's Social Security number. In corresponding with MDES about any particular claim or individual the employer should always give the name and the last four digits of the Social Security number of the individual(s) involved.

Benefits

Any individual may file a claim for unemployment insurance benefits online at mdes.ms.gov, or by calling the MDES Call Center at 601-855-3133. The individual will be requested to furnish his/her name, address, Social Security number, the name and address of the last employer and prior employers, as well as, the last day worked and the reason for separation from each employment.

Form UI-21A, Notice to Employer of Claim Filed and Request for Information, will be mailed to the employers at the time the individual's application is submitted. The individual's reason for separation is included on the form mailed to the employer. The employer should give as much information as possible regarding the individual's separation from employment. This information is used by MDES to determine if further investigation is necessary. Any information regarding the individual's ability to work and availability for work should be furnished by the employer.

Notice of a Refusal of an Offer of Suitable Work

An employer has the responsibility of notifying MDES in writing within 14 days of the date an individual refuses an offer of suitable work. The notice should give the date and details of the work offered and should identify the individual involved by name and Social Security number. The employer should state the type of work offered, hours, rate of pay, whether permanent or temporary, and the reason given by the individual for refusing the work.

Monetary Eligibility

A valid claim for unemployment insurance benefits is established only if the individual qualifies monetarily and establishes a benefit year. To qualify monetarily the individual must have wages in insured work in the base period equal to forty (40) times that individual's weekly benefit amount, must have been paid wages in insured work during at least two (2) quarters of the base period, and have no less than \$780 in at least one base period quarter. Listed below are common unemployment insurance terms and forms and the definition of each:

Base Period

The base period of a claim includes the first four (4) of the last five (5) completed calendar quarters immediately preceding the effective date of the claim.

Benefit Year

A benefit year is established for a period of fifty-two (52) weeks beginning with the effective date of the claim. A benefit year is established only if the individual meets the monetary requirements of the Mississippi Employment Security Law.

Example:

The individual filing for unemployment insurance benefits has worked and earned wages with employers as defined by MES Law during each quarter of the base period. Employer 1 reported wages for the individual in the amount of \$11,000.00 for each of the second and third quarters of 2009. Wages were reported by Employer 2 for the individual in the amount of \$11,500.00 for the fourth quarter of 2009 and the first quarter of 2010. Total base-period wages equal \$45,000.00. The individual has base-period wages in at least two (2) quarters and at least \$780.00 in one quarter. Since this part of the monetary formula has been satisfied, the weekly benefit amount can be determined by dividing the total wages in the highest quarter (\$11,500.00) by 26. $\$11,500.00/26 = \442.31 . The maximum weekly benefit amount allowed by state law at this time is \$235.00. So, the claimant's weekly benefit amount is \$235.00. The maximum benefit amount allowable is 26 times the weekly benefit amount or one-third of the total base-period wages, whichever is less, $26 \times \$235.00 = \6110.00 , $\$45,000.00$ (total base-period wages) $/3 = \$15,000.00$. The individual's maximum benefit amount is \$6110.00. The last step in computing the monetary formula is to determine if the individual has earned forty (40) times the weekly benefit amount. $40 \times \$235.00 = \9400.00 . In this scenario, the claimant qualifies monetarily for unemployment insurance benefits and will be issued a Monetary Determination advising the beginning and ending dates of the benefit year, the weekly benefit amount, the maximum benefit amount and the quarterly wages reported by each base-period employer.

Benefits may be paid until benefits are exhausted, or until the end of the benefit year, whichever comes first. Any time the individual files a claim for benefits during that benefit year they will file on the same claim.

Effective Date

The effective date of a new initial claim is the Sunday prior to the date the claim is filed. Backdated claims may be allowed under certain situations.

Example:

An individual files a claim for unemployment insurance benefits on Wednesday, December 8, 2010. The effective date of the claim is the preceding Sunday, December 5, 2010, and the base period includes all wages earned by the individual with all covered employers during the period July 2009 through June 2010 (the first four of the last five completed calendar quarters).

Form UI-21A

This form is mailed to all base-period employers, the last employer and any other employers listed on the individual's application for benefits. The purpose of this form is to advise each base-period employer the percentage of potential chargeability if benefits are paid, and requests the employer to furnish detailed information regarding the individual's separation from his employment if the separation was for any reason other than lack of work. Although Benefit Regulation 321.00 states the employer has fourteen (14) days from the date of mailing to respond to this request, a five day response time is requested so that immediate action may be taken if it is determined an issue that needs additional investigation exists. Employers may respond online at mdes.ms.gov using the code provided on the form, by fax, or by mail. Only one method of response is necessary. Any employer who fails to furnish disqualifying information within the time specified will be charged their proportionate share of any benefits paid. Information provided after the fourteen day period will not be considered. The employer should maintain a copy of the completed UI-21A.

Maximum Benefit Amount

The maximum benefit amount of a claim for unemployment insurance benefits is twenty-six (26) times the weekly benefit amount or one-third of the total base-period wages, whichever is less.

Part-Total Unemployment

An individual is part-totally unemployed if he/she works less than full time and earns less than his weekly benefit amount plus \$40 during any week. Part-total unemployed individuals are required to report all earnings during each week filed. The amount of earnings in excess of \$40 is deducted from the individual's weekly benefit amount, and, if otherwise eligible, the individual is issued a benefit payment for that week. On occasion, the employer may be requested to furnish earnings information. If so, the employer should respond based on the specific dates requested.

Total Unemployment

An individual is totally unemployed if he/she performs no work and earns no wages during any week.

Weekly Benefit Amount

The weekly benefit amount of a claim for unemployment insurance benefits is 1/26 of the total wages in the highest quarter of the base period. However, the maximum weekly benefit amount allowed at this time is \$235.

Benefit Eligibility Requirements

An individual filing for unemployment insurance benefits is required to meet the following eligibility requirements of the Mississippi Employment Security Law:

1. File a claim for unemployment insurance benefits either online at mdes.ms.gov, or through the MDES call center at 601-855-3133;
2. File Weekly Certifications each week he/she is totally or part - total unemployed;
3. Participate in reemployment services as defined by MDES;
4. Be eligible for unemployment insurance benefits and unemployed for a waiting period of one (1) week during each benefit year;
5. Be able to work. Unemployment insurance benefits are not paid to those individuals who are not able to work; and
6. Be available for work. The individual must remain in the labor market, must make a reasonable effort to secure work, and must be willing to accept suitable work when offered. Unemployment insurance benefits are not paid to an individual who removes himself from the labor market and does not choose to work.

Disqualifications

In addition to the eligibility requirements of the Mississippi Employment Security Law, Section 71-5-513 of the MES Law states that an individual shall be disqualified from the receipt of benefits if:

1. The individual voluntarily left work without good cause. (Individuals who leave work when there is a choice of remaining employed are usually considered to have voluntarily left work without good cause.) Marital, family and home circumstances and obligations are not deemed good cause for voluntarily leaving work. (EXCEPTIONS: 1. If sufficient evidence shows that continuing in the employment would be a detriment to the welfare of the individual or the individual's under-aged dependents due to domestic violence {Benefit Regulation 309.01}. 2. Leaving an employer to accompany a spouse who is on active duty, and has been reassigned from one military assignment to another {Benefit Regulation 309.02}) The disqualification begins the day after the individual left work voluntarily without good cause and continues until the individual has returned to employment and earned eight (8) times his/her weekly benefit amount. The burden of proof in this situation is on the individual to prove good cause for voluntarily leaving work. The courts have generally interpreted "good cause" to mean work related or other conditions that would result in the average worker giving up his employment.

2. The individual was discharged from his/her employment due to misconduct connected with his/her work. Misconduct is viewed as behavior that shows a willful and wanton disregard for the employer's interest; deliberate violation of standards of behavior the employer has a right to expect or which shows a disregard for these standards. On the other hand, mere inefficiency, carelessness and negligence without harmful intent do not constitute misconduct. Whether or not carelessness and negligence constitute misconduct depends on the degree and/or recurrence. An individual shall not be found guilty of misconduct for the violation of a rule unless the employee knew or should have known of the rule, the rule was lawful and reasonably related to the job environment and performance, and the rule was fairly and consistently enforced. The disqualification for misconduct is the same as voluntarily leaving without good cause. The disqualification begins the day following the separation and continues until the individual has returned to employment and earned eight (8) times his/her weekly benefit amount.
3. The individual makes a false statement or a false representation of facts, or willfully fails to disclose a material fact for the purpose of obtaining or increasing benefits. The individual's maximum benefit allowance shall be reduced by the amount of benefits paid during any such week of disqualification. An additional disqualification shall be imposed for a period not to exceed fifty-two (52) weeks. The length of disqualification and the time when such period begins is determined at the discretion of MDES.
4. The individual fails without good cause to either apply for available, suitable work when directed by MDES or fails to accept an offer of suitable work. This issue involves a process of determining if the individual was actually given a bona fide offer of work and the suitability of such work. If the individual refused the offer of work, it must be determined if there was good cause for refusing such offer. In making this determination, MDES will consider among other factors the degree of risk involved to the individual's health, safety, and morals, his physical fitness and prior training, his experience and prior earnings, his length of unemployment and prospects for securing local work in his customary occupation, and the distance of the available work from his residence. The disqualification imposed for a refusal of a referral or a refusal of suitable work is for a period not to exceed twelve (12) weeks beginning with the date of refusal.
5. MDES determines that the individual is unemployed due to a stoppage of work that exists because of a labor dispute at the place where the individual is or was last employed. This disqualification will not apply if it is determined that the individual:
 - is not participating in or directly interested in the labor dispute that caused the stoppage of work;
 - is unemployed due to a stoppage of work by an unjustified lockout provided the lockout was not brought about by such individual acting alone or with other workers in concert; and
 - does not belong to a grade or class of workers participating in or directly interested in the dispute.

6. The individual has received or is attempting to receive unemployment insurance benefits from another state.
7. The individual is receiving or has received a pension or retirement payment that a base-period employer has maintained or contributed to on behalf of the individual. If the pension or retirement payment is less than the individual's weekly benefit amount, the individual will be entitled to reduced benefits, if otherwise eligible.
8. The individual is receiving or has received payment in the form of a back pay award or other compensation allocable to any week, whether by settlement or otherwise. Any benefits previously paid for weeks of unemployment shall constitute an overpayment and the employer, prior to payment, shall deduct such from the award to the employee. The employer should promptly transmit this amount to MDES for application against the individual's overpayment. The removal of any charges made to the employers account as a result of such previously paid benefits will be applied to the calendar year and the calendar quarter in which the overpayment amount is transmitted to MDES. No attempt will be made to relate such credit to the period to which the award applies. Any amount of overpayment deducted by the employer and not transmitted to MDES will be subject to the same procedures for collection as is provided for unemployment taxes.

Benefits paid to an eligible individual will be charged to the experience-rating record of the base-period employers in the proportion that each base-period employer paid wages. Benefits will not be charged to an employer if MDES determines the individual:

1. Voluntarily left the employ of such employer without good cause attributable to the employer;
2. Was discharged by such employer for misconduct connected with his/her work;
3. Refused an offer of suitable work by such employer without good cause;
4. Is still working for such employer on a regular part-time basis under the same employment conditions as hired. However, benefits will be charged against an employer if an eligible individual is paid benefits who is still working for such employer on a part-time "as needed" basis;
5. Was hired to replace a United States serviceman or servicewoman called to active duty and was laid off upon the return to work by that individual unless such employer is a state agency or other political subdivision or instrumentality of the state;
6. Was paid benefits during any week while in training with the approval of MDES based on Section 71-5-513B and 71-5-513C of the MES Law.

Benefit Appeal Rights

The individual filing for benefits, the last employer, all base-period employers could be potentially charged for benefits paid to the individual, and any other interested employer will be promptly notified in writing when a determination is made on an individual's initial claim for unemployment insurance benefits or when an amended determination is made. Both the individual and the employer have the right to file an appeal based on the initial or amended determination issued.

Appeal Rights-Benefit Eligibility Determinations

When an initial claim determination is made, the individual filing for benefits or employer has the right to file an appeal within 14 days of the mailing date of the determination. The appeal may be filed using the following methods:

1. Phone: 601-321-6503 or 1-866-633-7041
2. FAX: 601-321-6238 or 1-877-994-6329
3. Mail: MDES Appeals Department,
PO Box 1699, Jackson, MS 39215-1699

Upon receipt of an appeal, the Appeals Department will notify all interested parties of the time set for the hearing. Most hearings are conducted telephonically, so employers should make certain the contact information on the notice is correct. If it is not, follow the instructions to provide correct information. At the hearing the individual, employer, or other interested party may present sworn oral testimony before an Administrative Law Judge, may submit exhibits, and may present witnesses to testify at the hearing.

The individual, employer, or other interested party may appeal a decision rendered by an Administrative Law Judge by filing an appeal to the MDES Board of Review within 14 days after date of notification or mailing of such decision.

The Board of Review will make a decision based upon the record made at the hearing before the Administrative Law Judge.

If the individual, employer, other interested party, or MDES desires to appeal a decision of the Board of Review to the Circuit Court of the county in which the plaintiff resides, this may be done by filing an appeal within 20 days from the date the decision was mailed to such party.

Appeals from decisions of a Circuit Court may be made to the Supreme Court of the State of Mississippi.

Appealing a Determination of Chargeability

When an employer files a protest of chargeability with MDES, a timely determination will be made and the employer will receive a Notice to Employer of Claims Determination.

An employer has the right to appeal a determination of chargeability by filing an appeal within 14 days of the mailing of the Notice to Employer of Claims Determination using one of the methods of appeal listed on the notification.

Appeal of a Quarterly Statement of Benefit Charges

MDES will notify each employer quarterly of the benefits paid and charged to his experience rating record on Form EXR-5, Statement of Benefit Charges.

An employer has the right within 30 days from the mailing of the Statement of Benefit Charges, Form EXR-5, to file an application for redetermination. This applies only if an employer finds that an individual is incorrectly listed on the Statement of Benefit Charges. The Statement is not an opportunity for the employer to provide separation information. Once the Statement of Charges is issued action will be taken only if it is determined an individual is incorrectly listed. Any request for review of the Statement must be made within 30 days of the date of mailing. Inquiries should be made in writing and forwarded to the address shown on the Statement. A copy of the documentation previously issued showing the account would be noncharged for benefits paid should be attached to the response.

Interstate Claims

If the individual earned base period wages in Mississippi and becomes unemployed after moving to another state, he may file an interstate claim against Mississippi either online at mdes.ms.gov or by contacting the MDES Call Center at 601-855-3133. Conversely, if a worker moves to Mississippi after having earned base period wages in covered employment in another state, he may file an interstate claim against the state in which he has qualifying base period wages.

Penalties Set Forth by the Law

The Mississippi Employment Security Law provides that whosoever makes a false statement or representation knowing it to be false, or knowingly fails to disclose a material fact, to obtain or increase any benefits under the Mississippi Act, or under any employment security law of any state, or Federal government, either for himself or for another person, shall be punished by a fine of not less than \$100, nor more than \$500; or by imprisonment for not longer than 30 days, or by both fine and imprisonment; and each such false statement or representation or failure to disclose a material fact shall constitute a separate offense.

Any employing unit, any office or agent of an employing unit, or any other person who makes a false statement or representation knowing it to be false or who knowingly fails to disclose a material fact to prevent or reduce the payment of benefits shall be punished by a fine of not less than \$100 nor more than \$1000, or by imprisonment for not longer than 60 days, or by both fine and imprisonment; and each such false statement, or representation or failure to disclose a material fact, and each day of such failure or refusal shall constitute a separate offense. Additionally, an employer's tax rate may be increased to the maximum tax rate if the above occurs.

If an individual has received unemployment benefits to which he is not entitled, through misrepresentation or withholding of information, such sums are deducted from the individual's maximum benefit amount, and an additional disqualification imposed for a period not to exceed 52 weeks, as determined by MDES.

In all cases of overpayment of benefits, the individual is notified of the overpayment and directed to reimburse MDES in full. This is true whether or not the nondisclosure or misrepresentation was willful.

Prevention and Detection of Fraud

Within the framework of the regular unemployment insurance procedures there are many safeguards against filing fraudulent claims:

1. Information provided at the time of filing is cross-matched with the Social Security Administration's records.
2. All base period employers chargeable for benefits paid as well as all other employers listed on the individual's application for benefits are sent Form UI21A, Notice to Employer of Claim Filed and Request for Information, and are given an opportunity to submit information affecting the individual's eligibility to receive benefits. No claim is approved for payment until the employer has been provided the opportunity to submit information affecting the claimant's eligibility for benefits.
3. For each week with respect to which an individual files a claim for unemployment benefits, the individual is required to certify that he/she was unemployed, able to work and available for suitable work, and that he/she was seeking work. He/She further certifies that he/she refused no suitable work offered him/her during the week and he/she did not fail to apply for any suitable job to which an employment service office referred him/her. The individual certifies that he/she did not perform any work or earn any wages (except as shown on the claim), and that he/she did not apply for or receive unemployment insurance from any other state or Jurisdiction of the United States.
4. A further means of fraud prevention and detection is provided by the Statement of Benefit Charges, which notifies the employer each quarter of any payments made to a former worker and charged to the employer's account during the previous quarter.

If the employer knows that the individual was working or was ineligible for any other reason during the week for which benefits were paid, the employer should submit such information immediately to MDES.

5. MDES makes "spot checks" of individual's eligibility for benefits from time to time. If an investigation reveals that the individual was self-employed, working, or unavailable for work during the period for which he/she drew benefits, a determination of eligibility is made.
6. Periodically during a claims series, each claimant is required to complete a questionnaire indicating the efforts he/she has made on his/her own behalf to find work, jobs he/she is willing to accept, and other data relating to his/her availability for work.

7. Audits of claims are made by MDES matching quarterly earnings as reported by employers with weekly certification paid during the same period. If it appears that an individual has earned wages during the week or weeks for which he/she was paid benefits, the employer or employers are contacted and payroll records checked to determine whether or not the individual worked and had wages during the weeks for which he/she received unemployment insurance. If so, an overpayment will be established and the individual is required to repay any benefits he/she was not entitled to receive.

New Hire Card

One of the more frequent reasons for the overpayment of unemployment benefits is that an individual continues to draw benefits after returning to work. In order to eliminate this type overpayment, the New Hire Card was developed. The information on the card will be cross matched with unemployment records so that benefits are stopped immediately when an individual begins working. The card is short and simple to complete, and the postage is paid. A space on the card is provided so that a refusal of a job offer can be reported also. New Hire Cards should be completed and returned as soon as possible to be effective. Extra cards can be requested from the WIN Job Center in your area.

New Hire reporting is also available online. Employers may download the New Hire Card, complete it and mail as instructed to the appropriate WIN Job Center.

Employers who have several hires/rehires to report at one time can send a listing or computer printout, containing the name, Social Security number, and date of hire/rehire of the individuals, to their local WIN Job Center for verification.

This is a voluntary program and does not relieve employers of the responsibility to continue reporting to the State Directory of New Hires administered by the Mississippi Department of Human Services.

Benefit Accuracy Measurement (BAM)

The Benefit Accuracy Measurement (BAM) system provides the basis for assessing the accuracy of Unemployment Insurance (UI) payments. It is also a diagnostic tool for identifying errors and their causes and in correcting and tracking solutions to these problems. Representative samples of UI payments and disqualifying determinations are drawn and examined to determine whether laws were properly administered and whether payments were paid in the proper amounts, or appropriately denied. Based on the errors identified and information gathered, plans for corrective actions are developed and implemented to ensure accurate administration of state law, rules, and procedures.

Other Programs

Extended Benefits (EB)

During periods of high unemployment, as defined in MES Law, individuals who have exhausted their regular benefits may qualify for a period of Extended Benefits.

Disaster Unemployment Assistance (DUA)

Workers who become unemployed as a result of a major disaster as declared by the President of the United States, and are not covered under the regular UI program may be eligible for benefits under the Disaster Unemployment Assistance Program. This is federally funded and not financed by Mississippi's Unemployment Trust Fund.

Trade Readjustment Allowances (TRA)

The Trade Act of 1974 provides that workers who, within the meaning of the Act, are affected by increased imports may be paid benefits in the form of weekly Trade Readjustment Allowances. Direct worker assistance consists of Trade Readjustment Allowances, as well as placement services, job search allowances, relocation allowances, training, and training allowances.

Tax Liability

Employing Units

“Employing unit” means any individual or type of organization, including any partnership, association, trust, estate, joint stock company, insurance company, or corporation, whether domestic or foreign, or the receiver, trustee in bankruptcy, trustee or successor thereof, the legal representative of a deceased person, or this state and/or another state or their instrumentalities or political subdivisions which has or had in its employ one or more individuals performing services for it within this state.

Records to be maintained by Employing Units

Each employing unit, whether it is liable for payment of unemployment contributions or not, is required, by law, to keep true and accurate records. The employing unit's records must contain the worker's name, Social Security Account number, the exact dates of employment, and wages paid to the worker (cash wages as well as wages paid in any other form). Records related to employment must be made available to authorized representatives of MDES for inspection, review, and copying, as is necessary in conducting the business of MDES.

Employment

Employment means any service performed for wages by an individual who is subject to the direction and control of the employer.

Services excluded from the definition of employment

Certain types of service are excluded from the definition of employment under the Mississippi Employment Security Law. The following is a partial list of excluded services.

Services performed:

1. in the employ of a church;
2. in the employ of certain religious organizations;
3. by ordained or licensed ministers;
4. by public elected officials;
5. as a member of a legislative body;
6. as a member of the judiciary of a state or political subdivision;
7. as a member of the State National Guard or Air National Guard;
8. as an employee of a governmental entity serving on a temporary basis due to a natural disaster;
9. in certain governmental policy-making or advisory positions;
10. in certain facilities in a program for individuals performing rehabilitative or remunerative work;
11. by an inmate of a custodial or penal institution;
12. as a part of an unemployment work-relief or work-training program;
13. as casual labor, not in the usual course of an employer's business;
14. by an individual in the employ of his/her son, or daughter, or spouse;
15. by an individual under the age of 21 in the employ of his/her father or mother;
16. under the Railroad Unemployment Insurance Act;
17. in the employ of a school by a student or the spouse of a student under certain conditions;
18. by an individual who is a student at a nonprofit or public institution, is under the age of 22, and is enrolled in a program which combines academic instruction with work experience;
19. by a patient of a hospital for that hospital;
20. by a student nurse or an intern in certain cases;
21. by an insurance agent or solicitor if remuneration is solely by way of commission;
22. by an individual under the age of 18 in the distribution of newspapers;
23. by a barber or beautician leasing a workstation and compensated solely by patrons he/she serves and is free from direction and control by the lessor;
24. by a real estate agent if remuneration is solely by way of commission.

Employer Liability

Employing units may incur unemployment tax liability based on their business' employment record or by acquiring an existing liable business.

Liability based on employment record

1. Any employing unit may become liable, except agricultural, domestic, non-profit and governmental units, by having one or more employees at least one day of a calendar week in each of 20 different calendar weeks in a calendar year. The weeks do not have to be successive calendar weeks, the employees do not have to be full-time employees, nor do the employees have to be the same employees in each of the 20 weeks. An employing unit may also become liable by paying wages of \$1,500 or more in any calendar quarter.
2. Any agricultural employing unit may become liable by having 10 or more employees on at least one day of a calendar week in each of 20 different calendar weeks in a calendar year. The weeks do not have to be successive, the employees do not have to be full-time employees, nor do the employees have to be the same employees in each of the 20 weeks. An agricultural employing unit may also become liable by paying wages of \$20,000 or more in any calendar quarter.
3. Any domestic employing unit paying wages of \$1,000 or more in any calendar quarter is an employer under the Mississippi Employment Security Law.
4. Any non-profit organization, which is an employing unit and is exempt under IRS Section 501(c)(3), having 4 or more employees in 20 different weeks in a calendar year, is an employer under the Mississippi Employment Security Law. The weeks do not have to be successive, the employees do not have to be full-time employees, nor do the employees have to be the same employees in each of the 20 weeks.
5. Any governmental entity that employs any individual is a liable employer under the Mississippi Employment Security Law.

Liability by acquiring an employing unit

1. Any entity that acquires the organization, trade, or business of another entity, or most of another business that is already liable for unemployment taxes, automatically becomes an employer under the Mississippi Employment Security Law.
2. Any entity that acquires an identifiable portion of an employers business which is already liable will become an employer under the Mississippi Employment Security Law.
3. Any employing unit which is not liable for unemployment taxes, and buys another employing unit, may become a liable employer if the sum of the two employing units' employment record, within the calendar year the purchase occurred, is sufficient to meet the liability requirements of the Mississippi Employment Security Law.

IMPORTANT:

Any entity acquiring the business of an employer in the state of Mississippi may be liable for any tax debt owed to the MDES at the time of acquisition by the business that is acquired.

Duration of liability

Employers who meet liability requirements during a year are liable for the entire calendar year in which they initially meet the liability requirements. All employers who become liable for unemployment taxes shall be liable for a period of at least two calendar years. An employer's account may be inactivated, meaning that the employer will not be required to file quarterly reports at any time the employer ceases to have employment, but will be reinstated if employment resumes.

Termination of coverage

Although MDES may inactivate some accounts, termination of coverage must be requested in writing on or before May 31 of the year for which the employer is seeking termination of coverage. If MDES finds, that during the calendar year preceding the year in which the employer is seeking termination of coverage, the employer has not had sufficient employment to meet the requirements of liability, then termination of coverage may be approved.

Certificate of Registration

Each employing unit that has been found to be liable by MDES is issued a certificate of registration. The certificate includes the employer's state unemployment tax account number, which should be included on all correspondence with MDES. The unemployment tax account number should also be available when contacting MDES by telephone.

Wages

The term wages means payments or remuneration for services rendered, whether the payment is made in cash or any form of remuneration or compensation other than cash, including commissions and bonuses. Non-cash remuneration to domestic or agricultural employees is not considered wages.

Payments not normally considered wages include:

1. Payments made into a:
 - a. retirement fund;
 - b. sickness or accident fund;
 - c. medical or hospitalization benefit fund; or
 - d. death benefit fund.
2. Dismissal payments that the employer is not legally required to make.
3. Payments by an employer, without deduction from the remuneration, of Social Security Tax.

4. Payments made to or on behalf of an employee for a “cafeteria” plan which meets the following criteria:
 - a. qualifies under Section 125 of the Internal Revenue Code;
 - b. covers only employees;
 - c. covers only non-cash benefits; and
 - d. does not include deferred compensation plans.

Employer Tax (Contribution) Rates

New Employer Rates

Most newly subject employers receive a fixed tax rate of two and seven tenths percent (2.7%) for the first two to three years (as determined by when the employer is found to be liable for unemployment taxes) of liability through December 31, 2010. For rate years beginning January 1, 2011, new employers receive a fixed tax rate of one percent (1.0%) for the first year of liability, one and one-tenth percent (1.1%) for the second year liability, and one and two tenths percent (1.2%) for the third and subsequent years of liability. After the employer has accumulated adequate experience, a modified rate will be computed for the employer each calendar year. Employers who purchase the business of an employer that is already liable and registered with MDES will assume the rate of the business that has been acquired. If a partial purchase is made, the employer may be assigned a new employer rate or may be assigned a rate based on the employment and benefits charge history of the part of the predecessor’s business that was acquired. A determination is made on the circumstances of each case involving a partial purchase.

Modified Rates

Employers who qualify for a modified rate will receive a notification of their rate each year prior to the time the first quarter tax return is due. The modified rate consists of two components. One is the general experience and the other component is the individual experience. The combination of the two is the employer’s tax rate for the year.

The general experience takes many factors into consideration. From the balance of the unemployment trust fund, to the total wages paid during the last two fiscal years, to the amount of benefit charges that may not be assigned to any employer’s account, and other factors. The rate formula is designed to accumulate funds during times of high employment in order to have funds available for benefits during times of high unemployment. This mechanism prevents the rating formula from overreacting to temporary periods of high unemployment.

The individual experience ratio is determined by dividing the total benefits charged against the employer’s account for the last 36 months ending on June 30 prior to the rate year by the taxable wages paid for the same period of time.

Other Rates

Employers who failed to file required tax and wage reports (within the computation period), will be assigned a five and four tenths percent (5.4%) tax rate for the next calendar year and each of the following years that the missing reports would be used in the computation period for the employers tax rate.

Reimbursing Employers

Employers, who have elected to become reimbursing rather than taxpaying employers, do not qualify for experience rating and cannot qualify for noncharge provisions as provided for taxpaying employers. EXCEPTION: Political Subdivisions who elect to become a combination of reimbursable and rate paying. Such employers elect to pay contributions at the rate of five-tenths of one percent (.5%) of the taxable wage base on each employee's earnings in each calendar year through December 31, 2010 in order to be entitled to noncharges as provided in Section 71-5-355(2)(b)(ii) of the Mississippi Code of 1972. For rate years beginning January 1, 2011 such employers elect to pay contributions at the rate of twenty-five one-hundredths percent (.25%). Benefits paid for claims not falling into one of these categories will have to be reimbursed dollar for dollar.

Benefits paid to an eligible unemployed individual who worked for a reimbursable employer in his base period are charged against the employer's account in the same proportion to which wages paid by each base period employer bears to the total base period wages.

The reimbursement must be dollar for dollar, one dollar reimbursement for each dollar paid in benefits in every case, so that the trust fund shall be reimbursed in full, such reimbursement will include, but not be limited to, benefits or payments erroneously or incorrectly paid, or paid as a result of a determination of eligibility which is subsequently reversed, or paid as a result of claimant fraud.

A worker, who quit or was discharged by a reimbursable employer, can become eligible for benefits if he removes the disqualification (See pages 6-10). In such event the base period employer would be required to reimburse the agency for the employer's proportionate share of the benefits paid.

Reporting Wages and Paying Taxes

Due dates

All employer reports and taxes are due on or before the last day of the month following the close of the calendar quarter to be reported. If the reporting month ends on a Saturday, Sunday or a state or federal holiday, the report is due or must be postmarked by the U. S. Post Office the next business day. The dates of filing are generally as follows:

January to March	1st quarter	Due on or before the last day of April
April to June	2nd quarter	Due on or before the last day of July
July to September	3rd quarter	Due on or before the last day of October
October to December	4th quarter	Due on or before the last day of January

Late filing of reports or late payment of taxes will result in the addition of interest and/or possibly damages. Interest is computed on late payment of taxes at a rate of one percent (1%) per month or a part of a month. An additional twenty percent (20%) in damages may be charged for each quarter, ten percent (10%) for failure to pay taxes timely and ten percent (10%) for failure to file reports timely.

Mississippi Level Payment Plan

In an effort to assist employers with payment of unemployment taxes, the Governor and Mississippi Legislature has created the Unemployment Insurance Tax Mississippi Level Payment Plan (MLPP). This plan allows eligible employers to spread the payment of unemployment taxes under the Mississippi Employment Security law throughout the year. The tax and wage reports for MLPP will be due on the last day of the month following the end of each quarter. Employers who participate in the MLPP and pay their contributions by bank draft will have the following pay schedule:

January to March	1st quarter	Due on or before May 15
April to June	2nd quarter	Due on or before August 15
July to September	3rd quarter	Due on or before November 15
October to December	4th quarter	Due on or before January 31

Election for MLPP must be made by April 1 of the year in which participation is desired. There is one (1) participation election per year allowed for MLPP. If election is made by April 1 of the year, you will be notified of your participation for that year. Once MDES determines you meet eligibility requirements, visit mdes.ms.gov to sign up for MLPP.

Reports

The tax (contribution) report contains summary information for the employer's quarterly employment activity; Total wages, non-taxable wages, taxable wages, UI taxes, training taxes due, interest and damages due, and number of employees working during each month.

The wage report contains a listing of all employees by Social Security number and name with each employee's wages for the quarter. The total wages listed on the wage report must equal the total wages reported on the tax (contribution) report. Wages are reported in the quarter in which they are paid or made available for the employee.

Wage reports and payments should be submitted online at mdes.ms.gov.

Corrections to reported wages

Corrections to reported wages must be made separately by quarter and can be filed online at mdes.ms.gov. Corrections resulting in an increased tax liability should be accompanied by a payment adequate to satisfy the amount due, including interest and damages, as appropriate. Corrections resulting in a decreased tax liability and a credit will result in a refund being issued. Assistance in making necessary adjustments may be obtained by calling 601-321-6334.

Refunds of overpayments

Employers who have paid more tax than is due for the quarter may be eligible for a refund, unless there is a debit on the account in another quarter, in which case, the amount will be used to satisfy the debit. Any credit existing afterwards may be refunded upon written request of the employer. Eligibility for refunds may be determined 45 days after the date of payment and verification that the account is in good standing.

Credits remain available for refund for a period of three years after the end of the calendar year for which the credit was created. Credits not used or requested as a refund within the three-year period will result in forfeiture of the credit.

Taxable wage base

Mississippi's taxable wage base is currently \$14,000. Only the first \$14,000 of wages paid to each employee in each calendar year is taxable.

Federal Credit for Timely State Payments

The Federal Unemployment Tax Act (FUTA) requires employers to pay taxes at a rate of six and two tenths percent (6.2%) of taxable wages thru June 30, 2011. Effective July 1, 2011, the FUTA rate drops to 6.0%. Each employer that pays state unemployment taxes timely (by January 31 of the year following the close of the calendar year to be reported), receives five and four-tenths percent (5.4%) credit on FUTA. The employer then owes federal taxes of eight-tenths percent (.8%) on the first \$7,000 of taxable wages paid.

Tax (Contribution) Appeal Rights

The law provides appeal rights to employers in the following manner.

Employers may:

1. Appeal a rate assigned by MDES within 30 days after the date of mailing of the employer's rate notice.
2. Appeal an assessment, which is made in the absence of reports filed by the employer, to establish tax liability, within 15 days from the date of mailing of the notice demanding payment.

Employment Services

The MDES, Workforce Investment Network (WIN) Job Centers, offer employment services in which job seekers that possess occupational skills and employers who need workers with these skills are brought together for the advantage of both. The WIN Job Centers, in partnership with other workforce related service providers, offer customers a range of services within a "one-stop" concept.

The services available through the WIN Job Centers serve the needs of job seekers and employers, shorten the duration of unemployment of laid off workers, provide training opportunities to those with little or no occupational skills, and provide placement support and information to individuals entering the labor market for the first time. In addition, the WIN Job Center staff refers individuals to other community and State agencies to assist them in overcoming barriers to employment such as a personal disability, lack of high school diploma, access to

food and shelter, and other social services.

WIN Job Center staff provides assistance to the towns and communities of its varied labor markets through a statewide network of offices and service points that provide an array of services. The majority of job seekers and employers are no more than a twenty-minute drive from a point of service.

MDES does not charge a fee to businesses or job seekers, and will recruit and refer workers for a single job opening, or staff a new business or industry from the ground up. The services provided by the centers include:

Placement Services

Placement denotes an acceptance by an employer of a person for a job as a direct result of WIN Job Center activities. These activities are accomplished by obtaining a job order from an employer for a worker, selecting the person most suitable for the job, referring the person to the employer for consideration, and verifying that the person has been accepted by the employer and has begun job. Interviewing techniques and occupational classification are major tools used to accomplish this goal.

Job Information Delivery System

Direct assistance to the job-seeking public of Mississippi is provided through the Mississippi Department of Employment Security's Workforce Investment Network Global Services (WINGS). These services may be utilized through the WIN Job Centers or online at mdes.ms.gov. Assistance in person through the WIN Job Center is available within a limited-distance drive of every Mississippian through a network of service locations. Assistance online is available to all with Internet access at mdes.ms.gov.

Each full service, comprehensive WIN Job Center offers a Resource Center located within the office. Resource Centers are self-service in nature and offer personal computers, Internet access, self-directed materials and hard copy materials for customers to use to obtain information for job search and/or career choices. All offices offer access to fax machines and copy machines. Access to other workforce related services is available at all offices, either in person or through the provision of information about services offered by other agencies or groups.

E-Verify

The Mississippi Legislature, in the 2008 Legislative session, passed the Mississippi Employment Protection Act. This act requires employers to participate in the Department of Homeland Security E-Verify program. Part of the legislation provides a mechanism to make the verification process easier for employers by using the services offered by the Mississippi Department of Employment Security (MDES). The Act states that there shall be no liability for employers who place a job order with MDES and hire individuals referred by MDES.

MDES will initiate the E-Verify process on qualified applicants prior to referral for those employers who place a job order with MDES. If an employer hires an individual referred by MDES, an official certification confirming the hired

individual has been verified will be issued to the employer.

Job Development

Frequently, job seekers who possess certain skills, knowledge, and/or abilities complete applications for work at a time when WIN Job Centers do not have job openings on file that match their qualifications. The WIN Job Center engages in an active program of job development on behalf of such job seekers to bring their availability to the attention of employers who hire workers with such skills. Many job seekers applying for work through the WIN Job Centers are young and inexperienced, yet have the potential to become skilled workers in the community. Job development is also done for these individuals, thus helping them enter a field of employment in line with their vocational objectives.

WIN Job Center staff is also involved in the provision of services funded under the Workforce Investment Act (WIA) of 1998. This program provides basic workforce related services to customers and also funds training opportunities for job seekers in the form of on-the-job training and individual vocational training. The goal of these services is to place individuals in meaningful, unsubsidized employment, which will provide them with a self-sufficient income. These services are available to employed, unemployed, and underemployed persons.

Job Search Skills Training

WIN Job Centers provide Job Search Skills Training. Through a structured, comprehensive approach, this program provides job seekers with skills and techniques needed to acquire occupational opportunities and teaches job seekers how to retain a job once they are hired.

The goal of the program is to give job seekers a set of job-finding skills, which they can actually apply in their individual job searches. For example, during the training, job seekers may learn how to dress appropriately and how to properly conduct themselves during an interview. Not only are these skills useful at the time they are taught, but also the skills will continue to be useful should these individuals become unemployed in the future.

Job Search Skills Training benefits employers by providing them with a better-prepared applicant, saving the employer's time during the interview process. Teaching job seekers how to keep a job once they are hired helps reduce employer turnover rates.

Employer Services

The purpose of the Employer Relations program is to establish and maintain a good working relationship between individual employers and the local WIN Job Center staff. Activities consist of planned personal visits, promotional telephone contacts and employer meetings to insure that both well-established and new employers are made aware of the services available to them. Specific purposes of a planned visit may include: to identify individual employer needs; to solicit current and future job orders; to do specialized job development; to handle complaints; to explain specific programs and services handled by the agency; and to identify potential employers who might benefit from on-the-job training

contracts.

Employer Tax Credits

The MDES certifies workers' eligibility for employer tax credits. Tax Credits are provided as incentives to businesses to encourage the hiring of individuals from designated target groups. Changes in the program legislation expanded and created new opportunities for businesses participating in the Work Opportunity Tax Credit (WOTC) Program. Certifications are issued to employers upon determination of eligibility.

WOTC is a credit up to \$9,000 per employee over a two-year period. The actual amount of the credit depends on various factors, including: target group, hours worked, and wages earned in an employers business. Special time rules exist for applying for the credit.

Occupational Testing

A personal computer self-administered clerical skills test measures job proficiency in typing. A variety of career assessment instruments are used in employment counseling to aid individuals in identifying their job related aptitudes, interests, abilities and values. Other instruments are used to determine basic skills levels, and to determine the appropriate level of a particular test to administer to an individual.

Foreign Labor Employer Certification

Federal regulations, Immigration and Nationality ACT (INA), require that United States employers who wish to employ foreign workers must receive "labor certification approval" from the U.S. Department of Labor, Employment and Training Administration (USDOL/ETA). USDOL is required to "certify" to the U.S. Citizenship and Immigration Service (USCIS) that U.S. workers are not available and that the employment of foreign workers will have no adverse effect on the U.S. workers.

The Mississippi Department of Employment Security (MDES), by contract with USDOL, assists petitioning employers by providing prevailing wage determinations, placing job orders with local WIN Job Centers to recruit U.S. workers, and gathering the necessary documentation required for filing, e.g. inspection of housing for H-2A workers. The MDES Foreign Labor Certification Officer works with the USDOL/ETA and the employer throughout the petitioning process.

The USDOL Certifying Officer may approve or deny the petition or request additional information. An approved labor certification is returned to the employer and must be submitted with the petition filed with USCIS to obtain visa approval. A denied labor certification may be appealed to the Board of Alien

Labor Certification Appeals (BALCA).

Services to Veterans

A Disabled Veterans Outreach Program (DVOP) Specialist and/or a Local Veterans Employment Representative (LVER) are housed in the majority of WIN Job Centers, and are designated to serve veterans.

The Uniformed Services Employment and Reemployment Rights Act (USERRA) prohibits employers from discriminating against veterans, reservists, and National Guard members based on their past, present or future military obligation. The law also requires that employers provide reemployment rights after a period of active duty or training.

Veterans' preference is available to certain categories of veterans when applying for jobs with the federal government. Priority is given to veterans and preferential treatment is given to veterans of the Vietnam era and disabled veterans in all services provided by the WIN Job Centers. Veterans who have been separated from the armed forces under honorable conditions after three (3) or more years of active service shall receive preference.

Companies doing business with the federal government are designated as Federal Contractors. Any contract in the amount of \$100,000 or more entered into by any business for the procurement of personal property and non-personal services (including construction) shall utilize affirmative action to employ and advance in employment special disabled veterans, and any other veterans who served on active duty during a war, or in a campaign or expedition for which a campaign badge had been authorized. They are also required to list their job openings with MDES WIN Job Centers. The Office of Federal Contract Compliance Programs (OFCCP) is the enforcing agency, while the role of MDES is to observe veterans preference and to assist the employer by making nondiscriminatory referrals.

Employment Counseling

It is the policy of MDES to provide employment counseling services to any job seeker of employable age who requires and wishes such assistance.

The objective of employment counseling is to achieve worthwhile employment for each job seeker. Employment counselors assist in identifying barriers which prevent them from getting a job or being successful on a job, in developing plans to overcome these barriers, and in securing employment in a chosen occupational field. Counseling includes identifying and planning steps necessary for the job seeker to enter and progress in a chosen occupational field.

Services to Youth

A large number of job seekers are young people under 22 years of age. Many youth are from disadvantaged families, are school dropouts or are recent high school graduates. Counselors work with those who may need to make a vocational choice prior to entering the labor market or enrolling in special

programs.

Memorandum of Understanding with the State Personnel Board

A Memorandum of Understanding exists between the Mississippi State Personnel Board (SPB) and this Agency regarding the provision of recruitment and application services. Under this agreement, MDES maintains access to all job announcements advertised on the SPB website, provides hands-on assistance to customers completing the SPB on-line application, and maintains a supply of the Experience and Training Record (state application) for distribution to job seekers. MDES has also agreed to share the resources of the WIN Job Centers and to provide information necessary for the successful entry/reentry of individuals into state employment.

Immigration Reform and Control Act

On November 6, 1986, the President signed into law the Immigration Reform and Control Act of 1986 (IRCA). The law is designed to make jobs available to American citizens and to aliens who are authorized to work by (1) making it unlawful to hire, recruit or refer for a fee unauthorized aliens; (2) requiring those who hire, or who recruit or refer for a fee individuals for employment, to verify both the identity and employment eligibility of such individuals and (3) making it unlawful to continue to employ unauthorized aliens hired after November 6, 1986. Employers are required to complete the Form I-9 for individuals hired after November 6, 1986, and must visually examine documents that confirm the identity and employment eligibility of the individual. Employers, recruiters and referrers for a fee who fail to comply with the employment verification requirements shall be subject to penalties.

Services to Migrant and Seasonal Farm Workers (MSFWs) and Agricultural Services

U.S. District Court Judge Charles R. Richey issued a Court Order requiring the Department of Labor to take certain actions to provide farm workers with employment services on a non-discriminatory basis. The Department of Labor published federal regulations in 1980 covering Services to Migrant and Seasonal Farm Workers (MSFWs), Job Center Complaint System and Monitoring and Enforcement of Job Service Regulations. These require that each State agency and each WIN Job Center shall offer to MSFWs, the full range of employment services, benefits and protection; that State Administrators shall assure that their State agencies monitor their own compliance with Job Center regulations in serving MSFWs on an ongoing basis; that each State agency shall operate an outreach program in order to locate and contact MSFWs who are not being reached by the normal intake activities conducted by the Job Centers; and that each State agency shall establish and maintain a Job Center complaint system.

Forestry workers are now covered by the Migrant and Seasonal Agricultural Worker Protection Act (MSAWPA). Forestry contractors must register with the Department of Labor as farm labor contractors if they are involved in recruiting and transporting migrant and seasonal labor. Before referring workers to contractors for employment, State WIN Job Center offices are required to be sure

that the contractors are registered with the Department of Labor.

Federal Bonding Program

The Federal Bonding Program, sponsored by the United States Department of Labor, has been in existence since 1966. It is a unique job placement tool for at-risk job seekers. The program's fidelity bonds provide insurance guaranteeing job honesty and serve as an effective employer incentive for hiring hard-to-place job seekers.

This program serves ex-offenders, welfare recipients, individuals with a history of substance abuse, individuals who have been dishonorably discharged, disadvantaged youth, and others with barriers to employment, at no cost to the job seeker or the employer. This tool has been effective in improving the efficiency and effectiveness of job placement services.

The Mississippi Department of Employment Security is provided a limited number of promotional bonds by the Department of Labor each program year, beginning in July. However, any public or private, governmental or community-based organization can purchase bond packages. Employers can also purchase bonds. Bonds are used by workforce development organizations, welfare-to-work programs, corrections organizations, and youth and ex-offender programs across the nation.

Job Corps

The Job Corps Program is a training opportunity for economically disadvantaged youth between the ages of 16 and 24. The Program is 100% federally funded by the U.S. Department of Labor. Job Corps Centers are located nationwide including three in Mississippi. They are residential facilities that house participants during their training period of up to two years. Job Corps Center staff teaches a wide range of vocational skills, social skills and employability skills that are designed to prepare graduates for entry-level jobs. During the training period, students may earn a GED, or in some Centers a high school diploma, while continuing to be counseled for career development. The Job Corps Program offers free housing, meals, medical care, as well as a clothing allotment and a modest allowance for personal needs. MDES does not administer the Job Corps program; however, it is currently operated by partners in select WIN Job Centers.

Trade Adjustment Assistance Program (TAA)

Workers whose employment is adversely affected by increased imports may apply for TAA. TAA offers a variety of benefits and reemployment services to assist unemployed workers in obtaining suitable employment.

Workers eligible for TAA may receive:

- ▶ Special help in finding a new job;
- ▶ Training in a new skill if suitable employment is not otherwise available;
- ▶ Job search allowances to cover expenses while looking for work outside of commuting range;

- ▶ Relocation allowances to help move their families and household goods to new employment outside the commuting area;
 - Requests for relocation allowance must be submitted before the relocation begins. Applications may be submitted prior to certification, but will only be approved if the worker group is certified.
 - An application for a relocation allowance must be submitted before the 425th day after the layoff or petition certification, whichever is later, or 182 days after the conclusion of training.
- ▶ TRA, generally at the level of regular weekly Unemployment Insurance (UI) benefit checks, becomes payable when workers have exhausted their entitlement to all other jobless benefits: regular state UI, Extended Benefits (EB), and any Federal extensions. TRA is limited to 52 times the TRA weekly benefit amount minus all other jobless benefits received. An exception to this limitation occurs when workers are enrolled in approved training courses. Individuals enrolled in TAA approved training may be eligible to receive an additional 52 weeks of TRA benefits under petitions certified under the Trade Act of 2002 or an additional 78 weeks of TRA benefits under petitions certified under the trade Globalization Adjustments Assistance Act of 2009.

To be eligible for TRA, a worker must have earned at least \$30 a week for 26 weeks in the 52-week period ending the week of his layoff.

Other services include:

Alternative Trade Adjustment Assistance (ATAA) and the Reemployment Trade Adjustment Assistance (RTAA) Programs

ATAA and RTAA benefits are provided as an alternative to the benefits offered under the regular TAA program. Participation in ATAA and RTAA allows older workers, for whom retraining may not be appropriate, to accept reemployment at a lower wage and receive a wage subsidy.

Health Coverage Tax Credit

Workers who are receiving the wage subsidy under the ATAA program or RTAA program may be eligible to receive the Health Coverage Tax Credit.

Labor Market Information

MDES collects, analyzes, and distributes information showing trends in labor demand and supply on a statewide basis. This information is valuable to employers in planning plant expansions, seeking new locations, initiating training programs, and making sales and market analysis. It is also valuable to local civic groups and educational institutions in determining local vocational training needs and community development plans.

The Labor Market Information Department prepares employment and wage information, occupational and industry projections, and materials designed to

assist employers in the preparation of affirmative action plans.

Workforce Investment Act (WIA) Program

Summaries of WIA programs operated by MDES, in cooperation with local workforce investment areas and their fiscal agents, include:

On-The-Job Training (OJT)

The purpose of OJT is the placement of individuals into unsubsidized employment upon completion of negotiated training with private and/or public sector employers. During the training period, employers are reimbursed for up to fifty percent (50%) of the trainees' entry wages during the established training period. MDES operates this program for the local workforce investment areas in most areas of the State.

Individual Training Accounts (ITA)

Vocational training is available to eligible individuals who have been unable to obtain or retain employment through the provisions of other services through the establishment of an Individual Training Account. Individuals are enrolled into training courses offered as part of the regular curriculum of training at community colleges, vocational/educational centers, or private training facilities.

Certification and Enrollment for Other Agencies

MDES provides certification, enrollment, status change, and termination service for operators of other WIA funded programs.

Rapid Response

Rapid Response is an early intervention service offered by MDES for businesses and workers affected by layoffs and plant closings. MDES staff leads the Rapid Response Team that includes representatives of the agency's local WIN Job Center, local workforce areas, and community or junior colleges. The first step is an on-site meeting with company officials to discuss resources and services available to help them manage the layoff and to identify the specific needs of the workers. A plan of action for delivering needed services is developed during the meeting. Information may be provided to workers on unemployment benefits, retraining, job search and job placement, writing a résumé, health insurance for children and more. There is no cost for the service. To learn more, contact 1-800-762-2781.

**To locate a WIN Job Center
in your area please visit:
mdes.ms.gov**



An equal opportunity employer and program

MDES has auxiliary aids and services available upon request to those with disabilities.

Those needing TTY assistance may call 800-582-2233.

Funded by the U.S. Department of Labor through the Mississippi Department of Employment Security,
a proud member of America's Workforce Network.

601-321-6000

mdes.ms.gov