

## U.S.

### ■ **FEDERAL UNEMPLOYMENT TAX ACT**

**TERMS:** A farm operator or other agricultural employer who paid at least \$20,000 in cash wages for agricultural labor in any 3-month period (calendar quarter) in the current or previous year, or employed at least 10 agricultural workers in each of 20 different weeks this year or last, must pay federal unemployment insurance taxes.

Most such employers are also required to pay unemployment taxes to the state, which ordinarily results in a corresponding reduction in the amount of the employer's federal tax. Taxes collected by the state are used to pay unemployment insurance benefits to individuals who are out of work.

Farmworkers who are unemployed but are available for work may qualify for unemployment benefits if they have recent earnings from employers who have paid state taxes on their behalf and meet other eligibility requirements under the state unemployment insurance law.

**ENFORCEMENT:** *Office of Unemployment Insurance, Employment and Training Administration, U.S. Department of Labor, Washington, D.C. 20210 (202-693-3032).* This agency supervises the unemployment insurance system nationally, but unemployment benefits (and the taxes that finance those benefits) are administered by the states, each of which has its own coverage and eligibility rules. For a description of coverage and the name of the state agency that administers the unemployment program, see the first summary under the heading "*Insurance & Compensation*" for the particular state of interest.

## Alabama

### ■ UNEMPLOYMENT COMPENSATION LAW

TERMS: Farm operators and other agricultural establishments are required to pay state unemployment insurance taxes if they paid at least \$20,000 in cash agricultural wages in any 3-month period (calendar quarter) in the current or previous year, or employed at least 10 workers in agricultural labor in each of 20 different weeks this year or last. The state agency that administers the unemployment program credits each worker for the amount of wages reported by the employer.

Unemployed farmworkers may qualify to receive cash unemployment benefits if they have accumulated the necessary wage credits from working for one or more such employers and meet the program's other eligibility rules. Benefits currently range from roughly \$44 to \$265 a week, depending on the worker's past earnings.

ENFORCEMENT: *Unemployment Compensation Division, Alabama Department of Labor, Montgomery, Alabama 36130 (866-234-5382)*. Workers may apply for benefits online, at <https://labor.alabama.gov/uc/claims/>.

## Alaska

### ■ ALASKA EMPLOYMENT SECURITY ACT

TERMS: In general, every farm employer who paid agricultural wages amounting to at least \$20,000 in any 3-month period (calendar quarter) in the current or previous year, or employed 10 or more farmworkers for some part of a day in at least 20 different weeks this year or last, is required to pay unemployment insurance taxes to the state, which credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment benefits. Benefits currently range from \$56 to \$370, depending on past earnings. UI recipients may also qualify for an additional allowance for dependents.

ENFORCEMENT: *Employment and Training Services Division, Department of Labor and Workforce Development, Juneau, Alaska 99811 (907-465-2712)*. Claims may be filed online, at [my.alaska.gov](http://my.alaska.gov).

## Arizona

### ■ ARIZONA EMPLOYMENT SECURITY ACT

TERMS: Farm employers who employed 10 or more workers for all or part of a day in 20 or more different weeks in the current or previous year, or paid at least \$20,000 in cash wages for agricultural labor in any 3-month period (calendar quarter) this year or last, must pay unemployment insurance taxes to the state. The state agency credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment benefits.

ENFORCEMENT: *Employer Engagement Administration, Department of Economic Security, Phoenix, Arizona 85012 (602-771-6606)*. Unemployed workers who believe they are eligible for benefits may file a claim online at [www.azui.com](http://www.azui.com), or by visiting a local office of the Department of Economic Security.

## Arkansas

### ■ DEPARTMENT OF WORKFORCE SERVICES LAW

TERMS: Farm operators and other agricultural employers who paid at least \$20,000 in cash wages for agricultural labor during any 3-month period (calendar quarter) in the current or preceding year, or employed 10 or more agricultural workers for some part of a day in 20 different weeks this year or last, are required to pay state unemployment insurance taxes. The state agency credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment benefits.

ENFORCEMENT: *Unemployment Insurance Administration, Arkansas Department of Workforce Services, Little Rock, Arkansas 72203 (501-682-3200)*. Applications for unemployment compensation may be filed in person at any Department of Workforce Services office.

SPECIAL NOTE: Unemployment claims filed by workers who have recent earnings from certain seasonal industries are subject to special rules which may limit the workers' eligibility for benefits, as well as the amount and duration of benefits.

## California

### ■ CALIFORNIA UNEMPLOYMENT INSURANCE LAW

TERMS: Farm operators and other agricultural employers who paid more than \$100 in wages during any 3-month period (calendar quarter) this year or last are required to pay state unemployment insurance taxes on behalf of their workers.

A farmworker who (1) has earned a certain minimum amount of wages working for one or more of those employers, and (2) is out of work, registered for work, able to work, available for work, and actively seeking work, may qualify for weekly unemployment benefits. Benefits currently range from \$40 to \$450 a week, depending on the worker's past earnings.

ENFORCEMENT: *Employment Development Department, Sacramento, California 95814 (800-300-5616)*. Applications for benefits may be filed online, at [eapply4ui.edd.ca.gov](http://eapply4ui.edd.ca.gov), or by toll-free telephone, at 800-300-5616 in English or 800-326-8937 in Spanish.

## Colorado

### ■ COLORADO EMPLOYMENT SECURITY ACT

TERMS: Agricultural employers who paid cash wages of \$20,000 or more for farm labor during any 3-month period (calendar quarter) in the current or preceding year, or employed at least 10 agricultural workers for some part of a day in at least 20 different weeks this year or last, are required to pay state unemployment insurance taxes. The state agency credits each worker for the amount of wages reported by the employer.

Unemployed farmworkers may qualify to receive cash unemployment benefits if they have accumulated the necessary wage credits from working for one or more such employers and meet the program's other eligibility rules.

ENFORCEMENT: *Division of Unemployment Insurance, Colorado Department of Labor and Employment, Denver, Colorado 80201 (303-318-9100)*. Applications for unemployment compensation may be filed online, at [coloradoui.gov](http://coloradoui.gov), or by calling the Division's customer service number at 1-800-388-5515.

SPECIAL NOTE: Benefits based on any wage credits earned from employment in a designated seasonal industry generally may not be collected unless the worker is unemployed during the industry's normal work season.

## Connecticut

### ■ UNEMPLOYMENT COMPENSATION LAW

TERMS: Agricultural employers must pay state unemployment insurance taxes if they paid cash agricultural wages amounting to \$20,000 or more during any 3-month period (calendar quarter) in the current or preceding year, or employed 10 or more farmworkers for some part of a day in 20 different calendar weeks this year or last. The state agency credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment benefits.

ENFORCEMENT: *Unemployment Insurance Division, Connecticut Department of Labor, Wethersfield, Connecticut 06109 (860-263-6000)*. Claims for unemployment benefits can be filed online, at [uiclaimsct.force.com/Customers](http://uiclaimsct.force.com/Customers).



## Delaware

### ■ UNEMPLOYMENT COMPENSATION LAW

TERMS: Every farm operator or other agricultural employer who paid at least \$20,000 in cash agricultural wages during any 3-month period (calendar quarter) in the current or preceding year, or employed 10 or more workers in agricultural labor for some part of a day in at least 20 different weeks this year or last, must pay unemployment insurance taxes to the state. The state agency credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment benefits. Benefits currently range from \$20 to \$330 per week, depending on the worker's past earnings.

ENFORCEMENT: *Division of Unemployment Insurance, Delaware Department of Labor, Newark, Delaware 19702 (302-368-6600).* Workers who wish to apply for unemployment compensation may file a claim online, at [uics.delawareworks.com/Forms/Form\\_WL1](https://uics.delawareworks.com/Forms/Form_WL1).

## Florida

### ■ REEMPLOYMENT ASSISTANCE PROGRAM LAW

TERMS: Farm operators and other agricultural employers are required to pay unemployment insurance taxes to the state if they paid at least \$10,000 in cash farm wages in any 3-month period (calendar quarter) in the current or previous year, or they employed 5 or more farmworkers for some part of a day in 20 or more separate weeks this year or last. The state agency credits each worker for the amount of wages reported by the employer.

Unemployed agricultural workers may qualify to receive cash unemployment insurance benefits if they have accumulated the necessary wage credits from working for one or more such employers and meet the program's other eligibility rules. Unemployment benefits currently range from \$32 to \$275 per week, depending on the worker's past earnings.

ENFORCEMENT: *Office of Reemployment Assistance, Florida Department of Economic Opportunity, Tallahassee, Florida 32399 (800-204-2418)*. Claims for unemployment compensation can be submitted online, at [connect.myflorida.com/Claimant/Core/Login.ASPX](http://connect.myflorida.com/Claimant/Core/Login.ASPX).

## Georgia

### ■ EMPLOYMENT SECURITY LAW

TERMS: Agricultural employers who paid at least \$20,000 in cash farm wages during any 3-month period (calendar quarter) in the current or preceding year, or employed at least 10 farmworkers in 20 or more calendar weeks this year or last, are required to pay unemployment insurance taxes to the state, which credits each worker for the amount of wages reported by the employer.

Unemployed agricultural workers may qualify to receive cash unemployment benefits if they have accumulated the necessary wage credits from working for one or more such employers and meet the program's other eligibility rules. Unemployment benefits currently range from \$44 to \$330 a week, depending on the worker's recent earnings.

ENFORCEMENT: *Unemployment Insurance Division, Georgia Department of Labor, Atlanta, Georgia 30303 (404-232-3180)*. Claims may be filed in person at any local Georgia Department of Labor career center, or online at [dol.georgia.gov/](http://dol.georgia.gov/).

## Hawaii

### ■ HAWAII EMPLOYMENT SECURITY LAW

TERMS: Farm or plantation operators and other agricultural employers who (1) during any calendar quarter in either the current or preceding calendar year, paid at least \$20,000 in cash wages for agricultural labor, or (2) in either the current or preceding calendar year, used agricultural labor in 20 or more calendar weeks, or used at least 10 workers in agricultural labor in any one calendar week, are required to pay unemployment insurance taxes to the state, which credits each worker for the amount of wages reported by the employer.

Unemployed farmworkers who have accumulated the necessary wage credits from working for one or more such employers, and who meet the program's other qualifications, may be eligible for weekly unemployment benefits.

ENFORCEMENT: *Unemployment Insurance Division, Department of Labor and Industrial Relations, Honolulu, Hawaii 96813 (808-586-8913)*. Claims for unemployment compensation may be filed at any local UI claims office, or online at [uiclaims.hawaii.gov](http://uiclaims.hawaii.gov).

## Idaho

### ■ EMPLOYMENT SECURITY LAW

TERMS: Every farm operator or other agricultural employer who paid cash wages of \$20,000 or more for agricultural labor in any 3-month period (calendar quarter) in the current or previous year, or employed at least 10 farmworkers on any day in 20 or more different weeks this year or last, is required to pay unemployment insurance taxes to the state, which credits each worker for the amount of wages reported by the employer.

Unemployed farmworkers who have accumulated the necessary wage credits from working for one or more such employers, and who meet other program requirements, may be eligible for weekly unemployment benefits.

ENFORCEMENT: *Unemployment Insurance Division, Idaho Department of Labor, Boise, Idaho 83735 (208-332-3570)*. A worker who is totally or partially unemployed may file an application for benefits online, at [labor.idaho.gov/ClaimantPortal](http://labor.idaho.gov/ClaimantPortal).

## Illinois

### ■ UNEMPLOYMENT INSURANCE ACT

TERMS: Any agricultural employer who paid cash wages of \$20,000 or more for agricultural labor during any 3-month period (calendar quarter) in the current or preceding year, or employed 10 or more agricultural workers for any length of time in 20 or more weeks this year or last, is required to pay unemployment insurance taxes to the state, which credits each worker for the amount of wages reported by the employer.

Unemployed agricultural workers may qualify to receive cash unemployment benefits if they have accumulated the necessary wage credits from working for one or more such employers and meet the program's other eligibility rules. In addition to basic weekly benefits, workers may also be eligible for a dependents' allowance.

ENFORCEMENT: *Illinois Department of Employment Security, Springfield, Illinois 62702 (773-412-8427)*. An application for unemployment benefits may be made at any local Employment Security office, or online at [www.ides.illinois.gov](http://www.ides.illinois.gov).

## Indiana

### ■ INDIANA EMPLOYMENT AND TRAINING SERVICES ACT (*UNEMPLOYMENT COMPENSATION*)

**TERMS:** Farm operators and other agricultural employers who paid cash farm wages amounting to \$20,000 or more during any 3-month period (calendar quarter) in the current or previous year, or employed 10 or more farmworkers for some part of a day in 20 or more different weeks this year or last, must pay unemployment insurance taxes to the state, which credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment benefits. An eligible claimant's weekly benefit amount is normally equal to 47 percent of the worker's average weekly wage over the year before applying for benefits, up to a maximum amount of \$390.

**ENFORCEMENT:** *Unemployment Insurance Division, Indiana Department of Workforce Development, Indianapolis, Indiana 46204 (317-232-7676).* An application for unemployment benefits may be filed at any WorkOne Career Center, or online at [uplink.in.gov/CSS/CSSLogon.htm](http://uplink.in.gov/CSS/CSSLogon.htm).

**SPECIAL NOTE:** In determining a worker's eligibility for unemployment benefits, as well as the amount of those benefits, any earnings from an employer considered "seasonal" (such as certain farm operators or agricultural processors, for example) are counted only if the worker is unemployed during the employer's normal seasonal employment period. If the worker files a unemployment claim outside the employer's normal operating season, only wage credits earned from other employers (if any) can be considered.

## Iowa

### ■ IOWA EMPLOYMENT SECURITY LAW

TERMS: Every Iowa farm operator or other agricultural establishment that paid \$20,000 or more for farm labor during any 3-month period (calendar quarter) in the current or preceding year, or employed at least 10 farmworkers for some part of a day in 20 or more different weeks this year or last, is required to pay unemployment taxes to the state. The state agency credits each worker for the amount of wages reported by the employer.

Unemployed agricultural workers may qualify to receive cash unemployment benefits if they have accumulated the necessary wage credits from working for one or more such employers and meet the program's other eligibility rules.

ENFORCEMENT: *Unemployment Insurance Services Division, Iowa Workforce Development, Des Moines, Iowa 50319 (515-725-3896).* Unemployment claims may be filed at any local IowaWORKS Center, or online at <https://uiclaims.iwd.iowa.gov/UIInitialClaim/>.



## Kansas

### ■ EMPLOYMENT SECURITY LAW

TERMS: Every farm operator or other agricultural employer who paid cash wages of \$20,000 or more for agricultural labor during any 3-month period (calendar quarter) in the current or preceding year, or employed 10 or more farmworkers for some part of a day in each of 20 different weeks this year or last, is required to pay unemployment insurance taxes to the state. The state agency credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment benefits.

ENFORCEMENT: *Unemployment Insurance Division, Kansas Department of Labor, Topeka, Kansas 66603 (785-575-1460)*. Claims may be filed by telephone, at 800-292-6333, or online at [www.getkansasbenefits.gov/BenefitsStartMenu.aspx](http://www.getkansasbenefits.gov/BenefitsStartMenu.aspx).

## Kentucky

### ■ UNEMPLOYMENT COMPENSATION LAW

TERMS: A farm operator or other employer who paid \$20,000 or more in any 3-month period (calendar quarter) in the current or preceding year for agricultural labor, or employed 10 or more agricultural workers for some part of a day in 20 or more different weeks this year or last, must pay unemployment insurance taxes to the state, which credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment benefits.

ENFORCEMENT: *Office of Employment and Training, Kentucky Department of Workforce Investment, Frankfort, Kentucky 40601 (502-564-5331)*. Unemployed workers who believe they may be eligible for benefits may file a claim online, at [uiclaims.des.ky.gov/ebenefit/](http://uiclaims.des.ky.gov/ebenefit/).

## Louisiana

### ■ LOUISIANA EMPLOYMENT SECURITY LAW

TERMS: Every farm or plantation operator or other agricultural employer who paid cash agricultural wages amounting to \$20,000 or more in any 3-month period (calendar quarter) in the current or preceding year, or employed 10 or more workers in agricultural labor for some portion of a day in each of 20 different weeks this year or last, is required to pay state unemployment insurance taxes. The state agency credits each worker for the amount of wages reported by the employer.

Unemployed agricultural workers may qualify to receive cash unemployment benefits if they have accumulated the necessary wage credits from working for one or more such employers and meet the program's other eligibility rules.

ENFORCEMENT: *Office of Unemployment Insurance Administration, Louisiana Workforce Commission, Baton Rouge, Louisiana 70804 (toll-free 866-783-5567)*. Jobless workers wishing to apply for benefits may file online at [www.laworks.net](http://www.laworks.net), or by phone at 866-783-5567.

## Maine

### ■ EMPLOYMENT SECURITY LAW

TERMS: Farm operators and other agricultural employers are required to pay state unemployment insurance taxes if they paid agricultural wages amounting to \$20,000 or more in any 3-month period (calendar quarter) in the current or previous year, or employed 10 or more agricultural workers for some part of a day in each of 20 different calendar weeks in the current or previous year. The state agency credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment insurance benefits. The amount of the unemployment payment depends on the worker's previous earnings, and the worker may also qualify for an additional allowance for dependents.

ENFORCEMENT: *Bureau of Unemployment Compensation, Maine Department of Labor, Augusta, Maine 04333 (toll-free 800-593-7660)*. Application for benefits may be made online at [www.maine.gov/labor/unemployment/](http://www.maine.gov/labor/unemployment/), or by phone at 800-593-7660.

SPECIAL NOTE: Workers who earned all of their wage credits from work in a seasonal industry (such as certain agricultural operations, for example) are generally eligible for benefits only if they are unemployed during the period when that industry is normally in operation. On the other hand, jobless workers with both seasonal and non-seasonal earnings may receive benefits any time of year, but outside the normal period of operation of the seasonal industry, eligibility and the amount of benefits are determined solely on the basis of the wage credits earned from their non-seasonal work.

## Maryland

### ■ MARYLAND UNEMPLOYMENT INSURANCE LAW

**TERMS:** Every farm operator or other agricultural employer who paid cash wages of \$20,000 or more for agricultural labor during any 3-month period (calendar quarter) in the current or preceding year, or employed at least 10 agricultural workers for any part of a day in 20 different weeks this year or last, is required to pay unemployment insurance taxes to the state, which credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment insurance benefits. Benefits currently range from \$50 to \$430, depending on the worker's past earnings. Unemployment recipients may also qualify for an additional allowance for dependents.

**ENFORCEMENT:** *Division of Unemployment Insurance, Maryland Department of Labor, Licensing and Regulation, Baltimore, Maryland 21202 (410-767-2483).* Applications for unemployment compensation may be filed online at <https://secure-2.dllr.state.md.us/NetClaims/Welcome.aspx>, or by phone at 877-293-4125 (toll-free).

## Massachusetts

### ■ UNEMPLOYMENT INSURANCE LAW

TERMS: Farm operators and other agricultural employers who paid cash wages of \$20,000 or more for farm labor during any 3-month period (calendar quarter) in the current or previous year, or employed 10 or more agricultural workers for any part of a day in 20 or more weeks during the year, are required to pay unemployment insurance taxes to the state. The state agency credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment insurance benefits, the amount of which depends on the worker's past earnings. UI recipients may also qualify for an additional allowance for dependents.

ENFORCEMENT: *Massachusetts Department of Unemployment Assistance, Boston, Massachusetts 02114 (617-626-6500)*. Workers wishing to apply for unemployment benefits may do so online, at [www.mass.gov/lwd/unemployment-insur/claimants/](http://www.mass.gov/lwd/unemployment-insur/claimants/).

## Michigan

### ■ MICHIGAN EMPLOYMENT SECURITY ACT

TERMS: Every farm operator or other agricultural employer who employed 10 or more workers in agricultural labor for some part of a day in 20 different weeks in the current or previous year, or paid cash agricultural wages of \$20,000 or more during any 3-month period (calendar quarter) in the current or previous year, must pay state unemployment insurance taxes. The state agency credits each worker for the amount of wages reported by the employer.

Unemployed farmworkers may qualify to receive cash unemployment benefits if they have accumulated the necessary wage credits from working for one or more such employers and meet the program's other eligibility rules.

ENFORCEMENT: *Michigan Unemployment Insurance Agency, Detroit, Michigan 48202 (616-356-0038)*. Claims by unemployed workers may be filed online, at [www.michigan.gov/uia/](http://www.michigan.gov/uia/), or by phone, at 866-500-0017 (toll-free).

## Minnesota

### ■ MINNESOTA UNEMPLOYMENT INSURANCE LAW

TERMS: Farm operators and other agricultural employers that employed 4 or more workers in agricultural labor for some part of a day in each of 20 different weeks in the current or preceding year, or paid agricultural wages amounting to \$20,000 or more during any 3-month period (calendar quarter) in the current or preceding year, are required to pay unemployment insurance taxes to the state, which credits each worker for the amount of wages reported by the employer.

Unemployed agricultural workers may qualify to receive cash unemployment benefits if they have accumulated the necessary wage credits from working for one or more such employers and meet the program's other eligibility rules.

ENFORCEMENT: *Unemployment Insurance Program, Minnesota Department of Employment and Economic Development, St. Paul, Minnesota 55101 (651-296-3644; toll-free 877-898-9090)*. Workers who are temporarily without employment and have worked for employers who have paid unemployment contributions on their behalf may file a claim for benefits online, at [www1.uimn.org/ui\\_applicant/applicant/login.do](http://www1.uimn.org/ui_applicant/applicant/login.do).



## Mississippi

### ■ MISSISSIPPI EMPLOYMENT SECURITY LAW

TERMS: Every agricultural employer who paid cash agricultural wages of \$20,000 or more during any 3-month period (calendar quarter) in the current or preceding year, or employed 10 or more farmworkers for some part of a day in 20 different weeks this year or last, must pay unemployment insurance taxes to the state. The state agency credits each worker for the amount of wages reported by the employer.

Unemployed agricultural workers may qualify to receive cash unemployment benefits if they have accumulated the necessary wage credits from working for one or more such employers and meet the program's other eligibility rules.

ENFORCEMENT: *Unemployment Insurance Division, Mississippi Department of Employment Security, Jackson, Mississippi 39215 (601-321-6000; toll-free 888-844-3577)*. Applications for unemployment compensation may be filed online, at <https://accessms.mdes.ms.gov/accessms/enter.do>.

SPECIAL NOTE: Workers who have earnings from employment in certain designated seasonal industries are subject to special limitations on the periods during which unemployment benefits are available. The only agriculturally related industry currently classified as seasonal is cotton ginning.

## Missouri

### ■ MISSOURI EMPLOYMENT SECURITY LAW

TERMS: Farm operators and other agricultural operations that paid cash wages of \$20,000 or more for agricultural labor during any 3-month period (calendar quarter) in the current or preceding year, or employed 10 or more farmworkers for some part of a day in each of 20 different weeks this year or last, must pay unemployment insurance taxes to the state, which credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment benefits. The amount of benefits depends on the worker's recent earnings, but unemployment payments are currently limited to \$320 a week.

ENFORCEMENT: *Division of Employment Security, Missouri Department of Labor and Industrial Relations, Jefferson City, Missouri 65104 (573-751-3215)*. A worker who has earnings from insured employment and is without work may file an application for benefits online, at [www.ui.labor.mo.gov/som/IC\\_0010.jsp](http://www.ui.labor.mo.gov/som/IC_0010.jsp).

## Montana

### ■ UNEMPLOYMENT INSURANCE LAW

TERMS: A farm operator or other agricultural operation that (1) pays cash wages of \$20,000 or more for agricultural labor in any 3-month period in the current or preceding year, or (2) employs 10 or more farmworkers on at least one day in each of 20 different weeks this year or last, or (3) pays more than \$1,000 for *non-agricultural* labor during the year, must pay unemployment insurance taxes to the state. The state agency credits each worker for the amount of wages reported by the employer.

Unemployed farmworkers may qualify to receive cash unemployment benefits if they have accumulated the necessary wage credits from working for one or more such employers and meet the program's other eligibility rules.

ENFORCEMENT: *Unemployment Insurance Division, Montana Department of Labor and Industry, Helena, Montana 59604 (406-444-3783)*. Unemployment claims may be filed online, at [app.mt.gov/ui4u/index](http://app.mt.gov/ui4u/index).

## Nebraska

### ■ EMPLOYMENT SECURITY LAW

TERMS: Every farm operator or other agricultural employer who paid cash agricultural wages amounting to at least \$20,000 during any 3-month period (calendar quarter) in the current or previous year, or employed 10 or more farmworkers for some portion of a day in each of 20 different calendar weeks in the current or previous year, is required to pay unemployment insurance taxes to the state. The state agency credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment benefits. The amount of benefits generally depends on the worker's recent earnings.

ENFORCEMENT: *Office of Unemployment Insurance, Nebraska Department of Labor, Lincoln, Nebraska 68509 (402-458-2500).* Applications for unemployment compensation may be filed online, at [networks.nebraska.gov/vosnet/loginintro.aspx](http://networks.nebraska.gov/vosnet/loginintro.aspx).

## Nevada

### ■ UNEMPLOYMENT COMPENSATION LAW

TERMS: A farm operator or other employer who paid cash agricultural wages of \$20,000 or more in any 3-month period (calendar quarter) in the current or preceding year, or employed at least 10 agricultural workers for some part of a day in 20 or more different weeks this year or last, must pay unemployment insurance taxes to the state, which credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment benefits.

ENFORCEMENT: *Employment Security Division, Nevada Department of Employment, Training and Rehabilitation, Carson City, Nevada 89713 (775-684-0420)*. Unemployment claims may be filed by phone, at 888-890-8211, or online at [ui.nv.gov/css.html](http://ui.nv.gov/css.html).

## New Hampshire

### ■ UNEMPLOYMENT COMPENSATION LAW

TERMS: In general, every agricultural employer who paid agricultural wages amounting to at least \$20,000 in any 3-month period (calendar quarter) in the current or previous year, or employed 10 or more agricultural workers for some part of a day in at least 20 different weeks this year or last, is required to pay unemployment insurance taxes to the state, which credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment benefits. Benefits currently range from \$32 to \$427, depending on past earnings.

ENFORCEMENT: *Unemployment Compensation Bureau, New Hampshire Employment Security, Concord, New Hampshire 03301 (603-228-4031)*. Unemployed workers who believe they are eligible for benefits may file a claim online, at [nhuis.nh.gov/claimant/login](http://nhuis.nh.gov/claimant/login).

## New Jersey

### ■ UNEMPLOYMENT COMPENSATION LAW

TERMS: Farm operators and other agricultural employers who paid cash wages of \$20,000 or more for agricultural labor during any 3-month period in the current or preceding year, or employed at least 10 farmworkers for some part of a day in each of 20 different weeks this year or last, are required to pay taxes to the state unemployment compensation fund.

At the same time, farmworkers who are employed by any such agricultural operation are generally required to contribute 0.3825 percent of their wages to the same fund. The workers' contributions are withheld from their earnings by the employer, who must forward the deductions to the state agency along with the employer's share. The state agency credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment insurance benefits.

ENFORCEMENT: *Division of Unemployment and Temporary Disability Insurance, New Jersey Department of Labor and Workforce Development, Trenton, New Jersey 08625 (609-292-2460)*. Unemployment claims may be filed online, at [njsuccess.dol.state.nj.us/njsuccess/html/fileAclaimHomeContd.htm](http://njsuccess.dol.state.nj.us/njsuccess/html/fileAclaimHomeContd.htm).

## New Mexico

### ■ UNEMPLOYMENT COMPENSATION LAW

TERMS: Every farm operator or other agricultural employer who paid cash wages of \$20,000 or more for agricultural labor in any 3-month period (calendar quarter) in the current or preceding year, or employed 10 or more farmworkers for any part of a day in 20 or more different weeks this year or last, must pay unemployment insurance taxes to the state, which credits each worker for the amount of wages reported by the employer.

Unemployed agricultural workers may qualify to receive cash unemployment benefits if they have accumulated the necessary wage credits from working for one or more such employers and meet the program's other eligibility rules.

ENFORCEMENT: *Unemployment Insurance Bureau, New Mexico Department of Workforce Solutions, Albuquerque, New Mexico 87103 (toll-free 877-664-6984)*. Unemployment compensation claims may be filed by phone, at 877-664-6984, or online at [www.jobs.state.nm.us](http://www.jobs.state.nm.us).



## New York

### ■ UNEMPLOYMENT INSURANCE LAW

TERMS: Farm employers are required to pay state unemployment insurance taxes to the credit of their agricultural workers if they (1) have paid cash agricultural wages amounting to \$20,000 or more in a 3-month period (calendar quarter) in the current or preceding year, or (2) have employed 10 or more agricultural workers on at least one day in each of 20 different weeks in the current or preceding year, or (3) are required to pay federal unemployment insurance taxes with respect to agricultural labor. The state agency credits each worker for the amount of wages reported by the employer.

Unemployed agricultural workers may qualify to receive cash unemployment benefits if they have accumulated the necessary wage credits from working for one or more such employers and meet the program's other eligibility rules. Benefits currently range from \$100 to \$430 a week, depending on the worker's past earnings.

ENFORCEMENT: *Unemployment Insurance Division, New York State Department of Labor, Albany, New York 12240 (518-457-5713).* Unemployment claims may be filed by phone, toll-free at 888-209-8124, or online at <https://applications.labor.ny.gov/Individual/>.

## North Carolina

### ■ EMPLOYMENT SECURITY LAW

TERMS: A farm operator or other agricultural employer who paid \$20,000 or more in farm wages during any 3-month period (calendar quarter) in the current or previous year, or employed at least 10 workers for any part of a day in 20 or more different weeks this year or last, is required to pay taxes to the state unemployment insurance fund. The state agency credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment benefits.

ENFORCEMENT: *Division of Employment Security, North Carolina Department of Commerce, Raleigh, North Carolina 27611 (919-707-1000; toll-free 888-737-0259).* Claims may be filed online, at [www.ncesc.com](http://www.ncesc.com).

SPECIAL NOTE: Under special rules for seasonal employment, farmworkers who earn at least one-fourth of their total wages each year from less-than-year-round jobs are likely to be eligible for unemployment benefits only if they are out of work during a period of time when they would normally be employed in seasonal work. During any other time of year, eligibility for benefits, and the amount of those benefits, must be figured using each worker's *non-seasonal* wages only.

## North Dakota

### ■ NORTH DAKOTA UNEMPLOYMENT COMPENSATION LAW

TERMS: Every farm operator or other agricultural employer who paid cash wages of \$20,000 or more for agricultural labor during any 3-month period (calendar quarter) in the current or preceding year, or employed 10 or more agricultural workers for some part of a day in each of 20 different weeks this year or last, must pay unemployment insurance taxes to the state, which credits each worker for the amount of wages reported by the employer.

Unemployed farmworkers may qualify to receive cash unemployment benefits if they have accumulated the necessary wage credits from working for one or more such employers and meet the program's other eligibility rules. The amount of weekly benefits depends on each worker's earnings over a certain period preceding the claim.

ENFORCEMENT: *Unemployment Insurance Tax and Field Services, Job Service North Dakota, Bismarck, North Dakota 58506 (701-328-2814)*. Unemployment claims may be filed by automated phone service, at 701-328-4995, or online at [apps.nd.gov/jsnd/uiiaclaims/login.htm](https://apps.nd.gov/jsnd/uiiaclaims/login.htm).

## Ohio

### ■ UNEMPLOYMENT COMPENSATION LAW

**TERMS:** Every farm operator or crew leader who paid cash wages of \$20,000 or more for agricultural labor during any 3-month period (calendar quarter) in the current or preceding year, or employed at least 10 workers in agricultural labor for some part of a day in each of 20 different weeks this year or last, must pay state unemployment insurance taxes. The state agency credits each worker for the amount of wages reported by the employer.

Unemployed farmworkers may qualify to receive cash unemployment benefits if they have accumulated the necessary wage credits from working for one or more such employers and meet the program's other eligibility rules.

**ENFORCEMENT:** *Office of Unemployment Insurance Operations, Ohio Department of Job and Family Services, Columbus, Ohio 43215 (614-466-2319; toll-free 877-644-6562).* Unemployment claims may be filed toll-free by phone, at 877-644-6562, or online at [unemployment.ohio.gov](http://unemployment.ohio.gov).

**SPECIAL NOTE:** Under special provisions in the law, workers who have earned some or all of their recent wages from seasonal work in seasonal industries (which may include many agricultural operations) may be eligible for unemployment benefits only when they are without work during the times they would normally be employed in those industries, or may be eligible for fewer weeks of benefits than workers employed in non-seasonal industries. However, a worker's earnings may not be treated as seasonal unless the individual employer involved has applied for and received formal designation by the state agency as a seasonal employer.

## Oklahoma

### ■ EMPLOYMENT SECURITY ACT OF 1980

TERMS: Every farm operator or other agricultural employer who paid cash wages of \$20,000 or more for agricultural labor during any 3-month period (calendar quarter) in the current or preceding year, or employed 10 or more farmworkers for some portion of a day in 20 different weeks this year or last, must pay state unemployment insurance taxes. The state agency credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment benefits. Benefits may generally range from \$16 to \$510 a week, depending on the worker's recent earnings.

ENFORCEMENT: *Oklahoma Employment Security Commission, Oklahoma City, Oklahoma 73152 (405-557-7100)*. Unemployment compensation claims may be filed by phone, at 800-555-1554, or online at [www.unemployment.state.ok.us/](http://www.unemployment.state.ok.us/).

## Oregon

### ■ EMPLOYMENT DEPARTMENT LAW

TERMS: Every farm operator or other employer who paid cash wages of \$20,000 or more for agricultural labor during any 3-month period (calendar quarter) in the current or preceding year, or employed 10 or more farmworkers on any day in each of 20 different weeks this year or last, must pay unemployment insurance taxes to the state. The state agency credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary work time and wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment benefits.

ENFORCEMENT: *Unemployment Insurance Division, Oregon Employment Department, Salem, Oregon 97309-5068 (toll-free 877-345-3484)*. Initial unemployment compensation claims may be filed online, at [secure.emp.state.or.us/ocs4/](https://secure.emp.state.or.us/ocs4/).

## Pennsylvania

### ■ UNEMPLOYMENT COMPENSATION LAW

**TERMS:** Every farm operator or other agricultural employer who paid cash wages of \$20,000 or more for agricultural labor during any 3-month period (calendar quarter) in the current or preceding year, or employed 10 or more farmworkers for some portion of a day in 20 different weeks this year or last, must pay taxes to the state unemployment compensation fund.

At the same time, each person who works for such an employer is required to contribute seven-tenths of one percent of his or her wages to the fund also. Workers' contributions must be withheld from their earnings by the employer, who is responsible for reporting and forwarding withheld amounts to the state. The state credits each worker for the amount of wages reported by the employer.

Unemployed farmworkers may qualify to receive cash unemployment insurance benefits if they have accumulated the necessary wage credits and meet the program's other eligibility rules. In addition to regular benefits, UI recipients may also qualify for a cash allowance for dependents.

**ENFORCEMENT:** *Office of Unemployment Compensation, Pennsylvania Department of Labor and Industry, Harrisburg, Pennsylvania 17120 (717-787-3907).* An application for unemployment compensation may be downloaded and filed by mail, but the recommended method is to file a claim online, at [www.uc.pa.gov](http://www.uc.pa.gov).

**SPECIAL NOTE:** For workers who have earnings from certain seasonal employment in the commercial canning or freezing of fruits and vegetables, there are special rules for determining eligibility for and the amount of UI benefits. As a general rule, wages paid by a seasonal canning or freezing establishment do not count as part of a worker's necessary wage credits except when the worker becomes unemployed during the establishment's normal seasonal period of operation.

## Puerto Rico

### ■ PUERTO RICO EMPLOYMENT SECURITY ACT

TERMS: Every farm operator or other agricultural establishment that employs one or more workers in agricultural labor must pay taxes to the Puerto Rico unemployment fund on their behalf. The administering agency credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment insurance benefits.

ENFORCEMENT: *Unemployment Insurance Division, Bureau of Employment Security, Puerto Rico Department of Labor and Human Resources, Hato Rey, Puerto Rico 00918 (787-625-7900)*. Applications for unemployment compensation may be filed by telephone, at 787-945-7900.

SPECIAL NOTE: The summary above includes certain changes in the law brought about by the Labor Transformation and Flexibility Act. Some of the changes apply only to workers hired after the new law went into effect, on January 26, 2017, but workers hired before that date generally are entitled to the same rights and benefits that applied to them before.



## Rhode Island

### ■ EMPLOYMENT SECURITY ACT

TERMS: Farm operators and other agricultural establishments that employ one or more workers in any calendar year are required to pay unemployment insurance taxes to the state, which credits each worker for the amount of wages reported by the employer.

Unemployed farmworkers may qualify to receive cash unemployment insurance benefits if they have accumulated the necessary wage credits from employment and meet the program's other eligibility rules. UI recipients may also qualify for an additional allowance for dependents.

ENFORCEMENT: *Unemployment Insurance Unit, Income Support Division, Rhode Island Department of Labor and Training, Cranston, Rhode Island 02920 (401-243-9100)*. Claims for unemployment compensation may be filed over the telephone, at 401-243-9100, or online at [www.dlt.ri.gov/ui/fileclaim2.htm](http://www.dlt.ri.gov/ui/fileclaim2.htm).

## South Carolina

### ■ SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE LAW

TERMS: Every farm operator or other agricultural operation that paid cash agricultural wages of \$20,000 or more in any 3-month period (calendar quarter) in the current or preceding year, or employed at least 10 workers in agricultural labor for some part of a day in each of 20 or more different weeks this year or last, must pay unemployment insurance taxes to the state. The state agency credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment benefits.

ENFORCEMENT: *Unemployment Insurance Division, South Carolina Department of Employment and Workforce, Columbia, South Carolina 29202 (803-737-2546)*. Unemployment claims may be filed online, at [mybenefits.dew.sc.gov](http://mybenefits.dew.sc.gov).

## South Dakota

### ■ UNEMPLOYMENT COMPENSATION LAW

TERMS: Every farm operator or other agricultural employer who paid cash wages of \$20,000 or more for agricultural labor during any 3-month period (calendar quarter) in the current or preceding year, or employed 10 or more farmworkers for some portion of a day in 20 different calendar weeks this year or last, must pay unemployment insurance taxes to the state. The state agency credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment benefits.

ENFORCEMENT: *Unemployment Insurance Division, South Dakota Department of Labor and Regulation, Aberdeen, South Dakota 57402 (605-626-3172)*. Workers may apply for unemployment compensation by phone, at 605-626-3179, or online at [www.sd.uicclaims.com](http://www.sd.uicclaims.com).

SPECIAL NOTE: Unemployment claims filed by workers who have recent earnings from certain seasonal industries are subject to special rules which may limit the workers' eligibility for benefits, as well as the amount and duration of benefits.

## Tennessee

### ■ TENNESSEE EMPLOYMENT SECURITY LAW

TERMS: Each farm operator or other agricultural employer who paid at least \$20,000 in cash farm wages during any 3-month period (calendar quarter) in the current or preceding year, or employed at least 10 farmworkers in each of 20 different weeks this year or last, is required to pay taxes to the state unemployment compensation fund. The state agency credits each worker for the amount of wages reported by the employer.

Unemployed agricultural workers may qualify to receive cash unemployment insurance benefits if they have accumulated the necessary wage credits from working for one or more such employers and meet the program's other eligibility rules. UI benefits currently range from \$30 to \$275 a week, depending on the worker's past earnings.

ENFORCEMENT: *Unemployment Compensation Division, Tennessee Department of Labor and Workforce Development, Nashville, Tennessee 37243 (toll-free 844-224-5818)*. Claims for unemployment compensation may be filed online, at [www.jobs4tn.gov](http://www.jobs4tn.gov).

## Texas

### ■ TEXAS UNEMPLOYMENT COMPENSATION ACT

**TERMS:** Farm operators and other agricultural employers who pay wages to migrant farmworkers, or to certain other categories of agricultural workers as described below, are required to pay unemployment insurance taxes on their behalf to the state, which credits each worker for the amount of wages reported by the employer.

In turn, unemployed farmworkers who have accumulated the necessary wage credits from working for one or more such employers, and who meet the program's other eligibility rules, may qualify to receive cash unemployment benefits.

**Migrant Workers** — All wages paid to a farmworker for agricultural services which require the worker to be absent overnight from his or her permanent place of residence are subject to unemployment insurance taxes from the employer, and all such wages are counted in determining the worker's eligibility for and the amount of UI benefits.

**Seasonal Workers** — Wages paid for agricultural services which do not require the worker's overnight absence from home are subject to unemployment insurance taxes and are counted for UI benefit purposes under either of the following conditions:

- (1) When the worker is performing services in an orchard, in a vineyard, or on a farm primarily devoted to the production of fruit, vegetables, potatoes, sugarbeets or vegetable seeds.
- (2) When the worker is working for a farm operator or farm labor contractor who employs migrant workers doing the same work, at the same time, and at the same location as the seasonal worker.

**Other Agricultural Workers** — Wages paid to any non-migrant, non-seasonal worker performing agricultural services are subject to UI taxes and are counted in determining the worker's eligibility for benefits under either of these conditions:

- (1) When the worker is employed by an employer who, during any 3-month period (calendar quarter) this year or last, paid cash wages of \$6,250 or more for agricultural labor.
- (2) When the worker is employed by an employer who, for some part of a day in each of 20 different weeks this year or last, employed at least 3 workers in agricultural labor.

**ENFORCEMENT:** *Unemployment Insurance and Regulation Division, Texas Workforce Commission, Austin, Texas 78778 (512-463-7234; toll-free 800-939-6631).* Claims for unemployment compensation may be filed online, at [www.twc.state.tx.us/jobseekers/unemployment-benefits-services](http://www.twc.state.tx.us/jobseekers/unemployment-benefits-services).

## Utah

### ■ EMPLOYMENT SECURITY ACT

TERMS: Every farm operator or other agricultural employer who paid \$20,000 or more for agricultural labor in any 3-month period (calendar quarter) in the current or preceding year, or employed 10 or more farmworkers for some part of a day in each of 20 different weeks this year or last, must pay unemployment insurance taxes to the state, which credits each worker for the amount of wages reported by the employer.

Unemployed agricultural workers may qualify to receive cash unemployment benefits if they have accumulated the necessary wage credits from working for one or more such employers and meet the program's other eligibility rules.

ENFORCEMENT: *Unemployment Insurance Division, Utah Department of Workforce Services, Salt Lake City, Utah 84145 (801-526-9235; toll-free 800-848-0688)*. Claims for unemployment compensation may be filed online, at [jobs.utah.gov/ui/InitialClaims](http://jobs.utah.gov/ui/InitialClaims).

## Vermont

### ■ UNEMPLOYMENT COMPENSATION LAW

TERMS: In general, farm operators and other agricultural employer who paid \$20,000 or more for farm labor during any 3-month period (calendar quarter) in the current or previous year, or employed 10 or more farmworkers for some part of a day in 20 or more different weeks this year or last, must pay unemployment insurance taxes to the state, which credits each worker for the amount of wages reported by the employer.

Unemployed agricultural workers may qualify to receive cash unemployment benefits if they have accumulated the necessary wage credits from working for one or more such employers and meet the program's other eligibility rules.

ENFORCEMENT: *Unemployment Insurance Division, Vermont Department of Labor, Montpelier, Vermont 05601 (802-828-4333).* Workers who are temporarily without a job and who believe they may qualify for benefits may file a claim by toll-free telephone, at 877-214-3330, or online at [uipublic01.labor.vermont.gov](http://uipublic01.labor.vermont.gov).

## Virginia

### ■ VIRGINIA UNEMPLOYMENT COMPENSATION ACT

TERMS: A farm operator or other agricultural employer who pays \$20,000 or more in agricultural wages in any 3-month period (calendar quarter) in a year, or employs 10 or more farmworkers for any part of a day in each of 20 different weeks in a year, must pay unemployment insurance taxes to the state, which credits each worker for the amount of wages reported by the employer.

Unemployed farmworkers may qualify to receive cash unemployment benefits if they have accumulated the necessary wage credits from working for one or more such employers and meet the program's other eligibility rules. Benefits currently range from \$60 to \$378 a week, depending on the worker's past earnings.

ENFORCEMENT: *Unemployment Compensation Division, Virginia Employment Commission, Richmond, Virginia 23219 (804-786-3061)*. Unemployment compensation claims may be filed by toll-free telephone, at 866-832-2363, or online, at [www.vec.virginia.gov/unemployed/online-services/apply-for-unemployment-benefits](http://www.vec.virginia.gov/unemployed/online-services/apply-for-unemployment-benefits).



## Washington

### ■ EMPLOYMENT SECURITY ACT

TERMS: A farm operator or other agricultural employer who paid \$20,000 or more in cash wages for agricultural labor during any 3-month period (calendar quarter) in the current or preceding year, or employed 10 or more agricultural workers for some part of a day in each of 20 different weeks this year or last, is required to pay unemployment insurance taxes to the state. The state agency credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment benefits.

ENFORCEMENT: *Unemployment Insurance Program, Washington State Employment Security Department, Olympia, Washington 98507 (360-902-9500)*. An application for benefits may be filed by toll-free telephone, at 800-318-6022, or online, at [secure.esd.wa.gov/home/](http://secure.esd.wa.gov/home/).

## West Virginia

### ■ UNEMPLOYMENT COMPENSATION LAW

TERMS: Every farm operator or other agricultural employer who paid cash wages amounting to \$20,000 or more for agricultural labor during any 3-month period (calendar quarter) in the current or preceding year, or employed 10 or more farmworkers for any part of a day in 20 different weeks this year or last, is required to pay unemployment insurance taxes to the state. The state agency credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment benefits. Benefits currently vary from \$24 to \$424 per week, depending on the worker's past earnings.

ENFORCEMENT: *Unemployment Compensation Division, WorkForce West Virginia, West Virginia Department of Commerce, Charleston, West Virginia 25305 (304-558-2624; toll-free 877-967-5498)*. Unemployment compensation claims may be filed at any local WorkForce West Virginia office.

SPECIAL NOTE: A person who has worked less than 100 days in an industry recognized as seasonal (such as farming, food processing, or canning) during the year prior to filing a claim is not eligible for unemployment insurance benefits unless the worker earned at least \$100 from non-seasonal UI-covered employment during the same one-year period.

## Wisconsin

### ■ UNEMPLOYMENT INSURANCE LAW

**TERMS:** Every farm operator or other agricultural employer who paid cash farm wages amounting to \$20,000 or more during any 3-month period (calendar quarter) in the current or previous year, or employed 10 or more workers in agricultural labor for some part of a day in at least 20 different weeks this year or last, is required to pay unemployment insurance taxes to the state. The state agency credits each worker for the amount of wages reported by the employer.

An unemployed farmworker who has accumulated the necessary wage credits from working for one or more such employers, and who meets the program's other qualifications, may be eligible for weekly unemployment insurance benefits. Unemployment benefits currently range from \$53 to \$370 per week.

**ENFORCEMENT:** *Unemployment Insurance Division, Wisconsin Department of Workforce Development, Madison, Wisconsin 53707 (414-438-7705).* Claims for unemployment compensation may be filed online, at [my.unemployment.wisconsin.gov](http://my.unemployment.wisconsin.gov).

## Wyoming

### ■ WYOMING EMPLOYMENT SECURITY LAW

TERMS: Farm operators and other agricultural employers who paid cash wages of \$20,000 or more during any 3-month period (calendar quarter) in the current or previous year, or employed 10 or more farmworkers for any part of a day in 20 or more weeks this year or last, are required to pay unemployment insurance taxes to the state, which credits each worker for the amount of wages reported by the employer.

Unemployed agricultural workers may qualify to receive cash unemployment benefits if they have accumulated the necessary wage credits from working for one or more such employers and meet the program's other eligibility rules.

ENFORCEMENT: *Unemployment Insurance Division, Wyoming Department of Workforce Services, Casper, Wyoming 82601 (307-235-3264)*. Claims for unemployment compensation may be filed by calling 307-473-3789, or online at [doe.state.wy.us/InetClaims](http://doe.state.wy.us/InetClaims).