■ 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/.