

■ **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.