



Notice of Massachusetts Employers Unemployment Insurance Contribution Rates for 2015

Unemployment Insurance (UI)

Unemployment Insurance (UI) provides temporary income assistance to Massachusetts workers who are unemployed through no fault of their own. Unemployed workers who are able to work, available for work and seeking employment are eligible for benefits.

Employers are responsible for paying Unemployment Insurance (UI) on the first \$15,000 of a worker's wages paid during the 2015 calendar year. There is a variable tax rate based on the first \$15,000 of earnings which can range from .73% to 11.13%.

Employer Medical Assistance Contribution (EMAC)

Effective January 1, 2014, Unemployment Health Insurance (UHI) was replaced by Employer Medical Assistance Contribution (EMAC). EMAC contribution funds subsidize health care to low-income residents. Employer's subject to Unemployment Insurance (UI) contribution is also subject to Employer Medical Assistance Contribution. Employers will pay an EMAC rate of 0.12% -.34 % in 2015.

Workforce Training Fund (WTF)

Workforce Training Fund (WTF) provides training grants to Massachusetts businesses for incumbent worker training. Employers are subject to the uniform 0.056% contribution rate in 2015.

Massachusetts Department of Unemployment Assistance will not be sending Unemployment Rate changes via the US Postal Service for 2015. Instead, employers will receive an email notification titled "**Notice of Employer's Unemployment Insurance Contribution Rates for 2015**" and be directed to obtain their contribution rate from the [Quest website](#) (UI online).

Please complete the steps below to obtain your unemployment rate for 2015:

1. Login to your account at www.mass.gov/uima
2. Select Account Maintenance
3. Select View Rate Notice

Please send the correspondence to your Client Account Manager at HR Knowledge as soon as possible. Once we receive the correspondence, we will forward it to our tax department.

Please note: The tax department receives SUI Rate tape from the MADUA each year and may have already updated your 2015 SUI rate in their payroll system. If for some reason they have not received the updated rate directly from the state, they will use the correspondence received from the MADUA to update your 2015 tax rate.



Once the rate has been updated with the tax department, there may be an adjustment to your bank account. This adjustment could either be a debit or a credit, retro-active to January 1, 2015. Your Client Account Manager will email you notification of this adjustment. If you are a multi-state employer, please make sure to also send your 2015 rate notices for each state to your Client Account Manager.

Should you have any questions regarding this notification, please contact your Client Account Manager.

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