

*Regulations of Connecticut State Agencies*

TITLE 31. Labor

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*Agency*

**Department of Labor**

*Subject*

**Unemployment Compensation**

*Inclusive Sections*

**§§ 31-222-1—31-222-17**

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**Unemployment Compensation**

**Sec. 31-222-1. Agricultural labor**

The term “agricultural labor”, within the meaning of section 31-222 of the general statutes, includes all services performed (1) By an employee, on a farm, in connection with the cultivation of the soil, the harvesting of crops, or the management of livestock, bees and poultry; or (2) by an employee in connection with the processing of articles from materials which were produced on a farm; also the packing, packaging, transportation, or marketing of those materials or articles. Such services do not constitute “agricultural labor,” however, unless they are performed by an employee of the owner or tenant of the farm on which the materials in their raw or natural state were produced, and unless such processing, packing, packaging, transportation or marketing is carried on as an incident to ordinary farming operations as distinguished from manufacturing or commercial operations. As used herein, the term “farm” embraces the farm in the ordinarily accepted sense, and includes stock, dairy, poultry, fruit and truck farms, plantations and orchards. Lumbering and the cutting of wood for sale are not included within the exception unless carried on as an incident to ordinary farming operations.

**Sec. 31-222-2. Casual labor**

In order to be excepted from coverage, within the meaning of section 31-222(a)(5)(G) of the general statutes, labor shall be both casual and not in the course of the employer’s trade or business. Generally the labor is “casual” if it is occasional and incidental and occurs irregularly; and is “not in the course of the employer’s trade or business” if it does not readily appear to advance, promote or further the trade or business of the employer.

**Sec. 31-222-3. Wages**

The term “wages” means all remuneration for employment, whether paid in money or something other than money. The name by which such remuneration is designated is immaterial. Thus, salaries, commissions on sales or on insurance premiums, fees and bonuses are wages within the meaning of the act if payable by an employer to his employees as compensation for services not excepted by the law. The basis upon which the remuneration is payable, the amount of remuneration and the time of payment are immaterial in determining whether remuneration constitutes “wages.” Thus, it may be payable on the basis of piecework, or a percentage of profits; and it may be payable hourly, daily, weekly, monthly or annually. Tips or gratuities and profits may be “wages.” The medium in which the remuneration is payable is also immaterial. It may be payable in cash or in something other than cash, such as goods, lodging, food and clothing. Any payments made by an employer to an employee who is on leave of absence for military training are excluded from “wages” if the employer is not legally bound by contract, statute or otherwise to make such payments. The term “wages” does not include the amount of any payment by an employer (without deduction from the remuneration of, or other reimbursement from, the employee) of the employee’s tax imposed by section 1400 of the Federal Insurance

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**Sec. 31-222-4. Method of estimating cash value of board and room**

Wages are defined in section 31-222(b) of the general statutes as “all remuneration for employment, including the cash value of all remuneration paid in any medium other than cash.” If board and/or lodging are given as part of the contract of hire, the administrator may determine in individual cases the cash value of such board and lodging for the purpose of computing wages of such employee. Where a cash value for board and lodging furnished an employee is agreed upon in any contract of hire, the amount so agreed upon shall, if more than the rates prescribed herein, as deemed the value of such board and lodging. Otherwise, until and unless in a given case a rate for board and lodging is determined by the administrator, board and lodging which form any part of the employee’s contract of hire shall be included for the purpose of computing his wages at the maximum established by the minimum wage regulations currently in force and as, from time to time, amended. These regulations\* provide the following maximum cash values:

Full meal	\$ .60
Light meal	.35
Lodging-single room, per week	4.00
per day	.60
Lodging-shared room, per week	3.00
per day	.45

A full meal shall provide to the employee a variety of wholesome nutritious food and shall include adequate portions of at least one of the types of food from four of the following groups: (1) Fruit juice or soup; (2) fruit or vegetables; (3) bread, cereal or potatoes; (4) eggs, meat, fish (or a recognized substitute); (5) beverage; (6) dessert. A light meal shall be a meal which does not meet the qualifications of a full meal as herein defined but does provide to the employee adequate portions of wholesome nutritious food, and does include one of the types of food from at least three of the following groups: (1) Fruit, fruit juice, soup; (2) cereal, bread (or a recognized substitute); (3) eggs, meat, fish, including sandwiches made thereof (or a recognized substitute); (4) dessert; (5) beverage. Where lodging consisting of more than one room is provided, the administrator shall establish a reasonable value for such lodging.

\* See minimum wage regulation 31-60-3.

**Sec. 31-222-5. Reporting tips and gratuities (Repealed)**

Repealed October 31, 1967.

**Sec. 31-222-5a. Tips and gratuities**

(a) Whenever tips or gratuities are paid directly to an employee by a customer of an

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employer, the amount thereof which is accounted for by the employee to the employer shall be considered wages.

(b) In determining whether tips or gratuities are accounted for, it shall be considered that the reporting by an employee, for social security purposes, of tips or gratuities received from customers is an accounting for the quarter reported by the employee.

(c) In determining wages of employees who customarily receive tips or gratuities, it shall be considered that amounts charged to customers as a “service charge” and subsequently distributed by an employer to waiters and other employees are wages.

(d) The amount of any tips which are claimed by an employer as a credit against the minimum wage for any individual as provided in chapter 558 of the general statutes, as amended, and the regulations applicable thereto shall constitute wages of such individual and be reported as such, unless the individual has certified a greater amount of tips received. The wages reported for any employee shall in no event be less than the minimum wage provided by law.

(See G.S. § 31-222(b).)

(Effective October 31, 1967)

**Sec. 31-222-6. Employers becoming subject who were not previously subject**

(a) An employer, upon becoming subject to the unemployment compensation act under the provision of section 31-223 of the general statutes, shall give written notice to the administrator within fifteen days. For the purpose of determining whether an employer is subject to the act, all employees shall be counted regardless of the length of time employed, the amount of compensation or the basis of compensation. The rank or title of an employee is immaterial, but directors of a corporation are not employees of such corporation if the services which they render are united to attendance at and participation in meetings of the board of directors. Officers of a corporation who receive any remuneration or whose personal accounts are credited shall be counted as employees during each week of the calendar year.

(b) In determining whether a particular number of individuals is employed during a particular number of weeks, it is immaterial whether the same individuals are employed during each of such weeks. The phrase “at the same time” means during the same calendar week.

(c) In determining what constitutes “substantially all of the assets, organization, trade or business of another employer,” the administrator shall be guided in his determination by the ordinary rules of commercial practice, the terms of the contract of sale, the disposition of the good will of the business and such other factors as may be relevant. The prime question is whether the acquisition resulted in a substantial continuation of the same or a like business.

(d) In determining whether or not a business was, at a given time, owned or controlled, directly or indirectly, by the same interests which owned or controlled the business of the employer in question, the administrator shall be guided by the terms of partnership

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agreements, trust indentures, corporate stock records, contracts and such other evidences of ownership or control as are necessary for a determination of the facts. Each employer contracting with or having under him any contractor or subcontractor who is not subject to the provisions of the act shall keep records of the amounts of the wages paid to the individual employees of such contractor or subcontractor and shall pay contributions with respect to such wages. Such contractors and subcontractors shall make the necessary information available to the employer. An owner of premises shall be considered to be an employer if he engages one or more contractors or subcontractors.

**Sec. 31-222-7. Payment of contributions**

Payment shall be due the last day of the month next following the close of each calendar quarter. Each such contribution payment shall be accompanied by a properly executed employers contribution return. When such contribution date falls on a Sunday or a legal holiday, the contribution payment shall be payable not later than the next following business day. Payment by mail shall be deemed to have been made on the earliest postmark date appearing on the envelope. Whenever an employer fails to pay his contribution within fifteen days after the due date of such contribution, he shall, at the option of the administrator, immediately become liable for all succeeding contributions on a monthly basis. Each such contribution payment shall be payable on or before the last day of each calendar month with respect to wages paid during the preceding calendar month. An employer who has paid six consecutive monthly contributions without delinquency and who is not indebted to the administrator for any previous contributions may, with the approval of the administrator, revert to the quarterly contribution method.

(See G.S. § 31-225.)

**Sec. 31-222-8. Employer records of employees**

All employers whether or not subject to the act shall keep records, and furnish copies on request, for each employee in such manner that dates of commencement and termination of employment, payroll periods and wages paid or payable for each payroll period are readily ascertainable and so that it will be possible from an inspection thereof to determine: (1) Wages earned by calendar weeks; (2) time lost through lack of work; (3) number of hours worked each calendar week; (4) normal full-time hours of work. Such records shall be available for inspection in Connecticut at all times by duly certified representatives of the administrator. (See section 31-222-6 with respect to employees of certain contractors and subcontractors.) Each employer subject to the unemployment compensation act shall submit quarterly on forms supplied by the administrator (Forms Conn. UC-5A and UC-5B) a listing of wage information, including thereon each employee receiving wages in employment subject to said act. Such wage information shall include the name of each employee, his social security account number and the amount of wages paid to him during such calendar quarter. Such return shall be due not later than the last day of the month following the close of each calendar quarter.

**Sec. 31-222-9. Unemployment notices and employee information packet, low earnings reports and lack of work verification form**

All employers, whether or not subject to the act, shall submit the following reports, forms, notices and information packets, in such medium as is authorized by the administrator, at the times and under the conditions specified:

(1) **An unemployment notice and employee information packet.** This notice shall be prepared on forms made up or approved by the administrator and shall contain the information required by such forms. The notice shall be attached to an employee information packet, which provides information regarding how to file for unemployment benefits and available reemployment assistance. The administrator shall provide such employee information packets, upon request, to the employer. The unemployment notice shall be completed by the employer and issued to the employee, along with the employee information packet, immediately upon layoff or separation from employment, whatever the cause of such layoff or separation, including a voluntary leaving. This notice shall not be used or required for any purpose other than the filing of a claim for unemployment compensation benefits by the employee. When the administrator determines that, based on the information contained on this notice, or information provided by the individual or the employer, that an issue exists which may affect the individual's eligibility, including but not limited to the separation being due to reasons other than a lack of work layoff, the administrator shall promptly schedule a predetermination hearing pursuant to the provisions of section 31-244-3a of the Regulations of Connecticut State Agencies.

(2) **Employee low earnings report.**

(A) The administrator may require an employer to complete this report with respect to an individual filing a claim for partial unemployment benefits pursuant to section 31-229 of the Connecticut General Statutes. The employer shall complete and submit the report in the manner and within the time period prescribed by the administrator. Information required on the report shall include, but not be limited to: the earnings for such individual for the calendar week in question, the cause of the reduced earnings, the name and the Connecticut registration number of the employer and the signature (individual or facsimile) of the authority supplying the information.

(B) Nothing in this section shall preclude the administrator, upon his own discretion, from entering into an agreement with an employer which would allow an employer to submit to the administrator, in a manner prescribed by the administrator, information concerning an individual's partial earnings for the calendar week or weeks in question and specifying the cause for the reduced earnings. The administrator shall utilize this procedure to enable the employer to establish a claim or to file continued claims for partial benefits on behalf of the individual.

(3) **Lack of work separation verification form.**

(A) The administrator shall promptly transmit this form to the employer in any case where the administrator determines it is necessary to verify that a lack of work separation has occurred, including any case where the individual alleging lack of work acknowledges that



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he was not given an unemployment notice and information packet by his employer upon separation. Further, the administrator shall promptly transmit this form to the employer in all cases where the claimant has indicated that he was laid off for lack of work from employment which commenced after the claimant's base period.

(B) The administrator shall transmit the form to the employer's address that appears on the unemployment notice (Form UC-61). Where no Unemployment Notice is provided to the administrator, the administrator shall transmit the form to the most recent address of record provided by the employer to the administrator's Employer Status unit.

(C) The form shall advise the employer of the following:

(i) that the individual claiming benefits stated his separation was due to a reason which constituted a lack of work layoff;

(ii) that no action is required by the employer if the employer agrees with the individual's statement;

(iii) that the employer must respond within seven calendar days of the date the form was transmitted if the employer disagrees with the individual's characterization of the separation;

(iv) the manner in which the employer must respond if it disagrees with the individual's characterization of the separation; and

(v) the consequences for the employer's failure to timely respond, as described in subdivisions (E) and (F) of this subsection.

(D) If the employer disagrees with the individual's characterization of the separation as a lack of work layoff, it shall provide the administrator with the information requested on the form by responding to the administrator in the manner prescribed on the form.

(E) The employer's response shall be received by the administrator within the time limit prescribed on the form. If the employer fails to respond to the administrator with the required information within seven (7) calendar days, benefits may be paid based upon the information provided by the individual.

(F) If the employer fails to respond to the administrator with the required information within seven calendar days and prior to first payment of benefits, the administrator shall treat the separation as a lack of work and find that the employer has waived its right to a first level predetermination hearing and has failed to participate in such hearing for the purposes of section 31-241 of the Connecticut General Statutes.

(G) If the employer responds to the administrator in the prescribed manner within seven calendar days and advises the administrator that the separation was for a reason which does not constitute a lack of work layoff, the administrator shall promptly schedule a predetermination hearing pursuant to the provisions of section 31-244-3a of the Regulations of Connecticut State Agencies.

(H) Nothing in this section shall preclude the administrator, based on his own judgment, from scheduling a predetermination hearing with respect to any claim, based upon the specific circumstances of the claim.

(4) Repealed.

(5) **Vacation shutdown claim.** The administrator may require an employer to complete

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and submit this form, in a manner prescribed by the administrator, in order to establish a claim on behalf of an individual unemployed for a period of six weeks or less as a result of an employer's temporary shutdown or mass layoff.

(Effective April 19, 1977; Amended September 17, 2001)

**Sec. 31-222-10. Notice to employees of employer's registration with unemployment compensation division**

Each subject employer shall notify his employees that he is registered with the Connecticut unemployment compensation division and is paying contributions to the unemployment compensation fund. This information shall be given to the employees by posting a sufficient number of notices, provided by the administrator, in a convenient place on the employer's premises where they may be read by all employees. Copies of this regulation and poster notices, form UC-8, will be furnished to subject employers by the unemployment compensation division at the time of registration or upon request.

**Sec. 31-222-11. Interest on past due contributions**

When an employer subject to the federal unemployment tax act for any year becomes subject to the act as of the beginning of the calendar year in accordance with the provisions of section 31-223(a) (1) of the general statutes, the administrator shall waive the interest on all contributions payable with respect to wages paid for calendar quarters prior to the calendar quarter during which such twentieth week was completed, provided all such contributions shall be due and payable on or before the next regular contribution return date. If such contributions are not paid by the next regular contribution return date, they shall thereafter be subject to the interest provided by the act until paid. In like manner, the administrator shall waive the interest when an employer has accepted voluntarily the provisions of the act on all contributions payable with respect to wages paid for calendar quarters prior to the date of signing such voluntary acceptance. In the case of an employer who is found by the administrator to be delinquent because he is in good faith was not aware of the fact that he was subject to the act, the administrator shall waive the interest which accrued during the first five calendar quarters that he was so subject. A registered employer is considered to be aware that he is subject to the act after he has been officially notified in writing by the administrator of his liability. Interest will not be waived for any quarterly period after notification of liability even though such period is within the first five quarters after the employer became subject. If an employer has erroneously paid to some other state or to the federal government contributions later determined to be due to the state of Connecticut, no interest shall be charged on such delinquent contributions from the due date to the date of the discovery of the error and until after the end of the month next succeeding such discovery.



**Sec. 31-222-12. Workers to secure social security account numbers (Repealed)**

Repealed June 11, 2014.

*Notes:* For 2014 repeal, see Sec. 54 of Public Act 14-187. (June 11, 2014)

**Sec. 31-222-13. Benefit claim procedure**

(a) **Definitions.** For purposes of this section, the following definitions shall apply:

(1) “Good faith error” means the excusable failure of an individual to file a claim, either initial or continuing, in the manner prescribed by the administrator, due to the individual’s own negligence, provided there is (a) no prior history of late filing due to such error, (b) the claim is not excessively late, and (c) there is no prejudice to any adverse party.

(2) “Invalidation” means (a) the withdrawal of an otherwise valid initiating claim within twenty-one days from the date on which the monetary determination is issued, (b) the exercising by the administrator of his discretion to reopen a claim under section 31-243 of the Connecticut General Statutes, or (c) the withdrawal of a valid initiating claim in favor of an initiating claim with a later effective date at any time during the six month period following the issuance of the monetary determination.

(3) “Valid initiating claim” means a claim filed by an unemployed or partially unemployed individual who meets the requirements of subdivisions (1) and (3) of subsection (a) of section 31-235 of the Connecticut General Statutes, provided that, with respect to any week of unemployment or partial unemployment, the individual is not found to be entitled to unemployment compensation under any other state’s law or compensation for temporary disability under any workers’ compensation law for the same period.

(b) **Where made.** All claims for benefits, unless otherwise directed or authorized, shall be made by telephone to designated Unemployment Insurance Call Centers. The telephone numbers for the Call Centers and instructions for filing an initial claim for benefits shall be contained in the employee information packet, which will be given to the individual upon separation. Individuals making inquiry regarding claim filing shall be directed to the appropriate Call Center telephone number.

(c) **When made.**

(1) **Initiating claim.** A week of unemployment shall be a calendar week commencing at midnight on Sunday. An initiating claim shall be filed during the week of unemployment with respect to which it is filed and shall be effective as of the commencement of the week within which it is filed, except where, pursuant to the provisions of section 31-229 of the Connecticut General Statutes, an individual’s partial earnings in any week exceed his weekly benefit entitlement with respect to such week, the claim shall be effective as of the commencement of the following week. An initiating claim for partial unemployment shall be filed within four weeks from the end of the calendar week in which the individual’s hours were reduced to less than full time and shall be effective as of the commencement of the week of the individual’s partial unemployment.

(2) **Continuing claims.** A continuing claim for benefits shall be filed in such manner as prescribed in subsection (d) of this section. A continuing claim for partial benefits shall be

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filed in the same manner as a claim for total unemployment, except that it shall include the statement of earnings provided for under section 31-222-9 of the Regulations of Connecticut State Agencies.

(3) **Vacation shutdown claim.** An initiating claim and up to six weeks of continuing claims may be filed where an individual has been laid off due to lack of work for six weeks or less, including during the employer's designated vacation shutdown period, by using the form prescribed under subsection (4) of section 31-222-9 of the Regulations of Connecticut State Agencies, provided the individual has a definite date to return to work within the six week period.

(4) **Failure to file claim within time limit.** Failure to file a claim for benefits, either initial or continuing, within the time limits set forth in this section and in the manner prescribed in subsection (d) of this section, may be found to be for good cause if the administrator determines that a person exercising reasonable prudence in the same circumstances would have been prevented from timely filing. Reasons constituting good cause for failure to timely file a claim include, but are not limited to: (A) failure of the employment security division to discharge its responsibilities, (B) failure of the employer to comply with verification or other requirements relating to unemployment, including failure to issue the unemployment notice and employee information packet, (C) coercion or intimidation which prevented the prompt filing of a claim, or (D) good faith error, provided the individual acted with due diligence in the filing of the claim once he was appropriately notified of his rights to benefits or once the reason which provided good cause for his failure to file ceased to exist.

(5) **Invalidation of initiating claim.** Upon the individual's request, subject to the provisions of sections 31-241 and 31-243 of the Connecticut General Statutes, the administrator may invalidate a valid initiating claim provided the individual has first repaid in full any amount of benefits which the individual will be overpaid as a result of the invalidation unless the overpaid benefits can immediately be recouped in full from subsequent payable benefits. Overpayments resulting from an individual's request for invalidation of a valid initiating claim shall not be deemed to have occurred through error and shall not, therefore, be subject to the provisions of section 31-273(a) of the Connecticut General Statutes.

(d) **How made.**

(1) **Initiating claim – by telephone**

The individual shall call one of the designated Call Center telephone numbers obtained from the employee information packet during days and hours designated by the administrator and, once connected to the Interactive Voice Response (IVR) System, will be prompted to enter his social security number and establish a personal identification number (PIN). The individual's Social Security Number and PIN shall be the individual's legal identifiers and must be established. The IVR will then present the individual with a series of questions. Upon completion of the IVR questions, or at a time designated by the IVR system, the individual shall be transferred to an agency representative located in the Call

Center, who will complete the claims taking process. The claim is considered filed when a Call Center representative informs the individual that the claim is completed and has been accepted. If the individual fails to complete the claim within seven days of its initiation, the claim must be reinstated and the effective date of the claim will change to the Sunday of the week in which the claim is completed.

**(2) Initiating claim – in person**

When so directed or authorized by the administrator, an initial claim may be filed in person at a Department of Labor local office most easily accessible to the individual's residence. The administrator may direct or authorize an individual to file in person when the administrator determines that it would be administratively more efficient, considering such factors as language barriers, lack of access to a telephone, the complexity of the claim, or the individual's mental or physical disability or inability to complete a claim using the telephone system.

**(3) Initiating claim - shutdown**

When an individual is laid off due to lack of work for six weeks or less, including during the employer's vacation shutdown period, and has been given a definite return-to-work date within the six-week period, the employer shall provide the individual with a vacation shutdown claim form (form UC-62V). The claim shall be filed by transmitting the form UC-62V to the address designated by the administrator, unless otherwise instructed. When a new claim is filed using the vacation shutdown claim form (form UC-62V), the individual shall not be required to file weekly continuing claims.

**(4) Continuing claim – by telephone**

All continuing claims for benefits, unless otherwise directed, shall be made by telephone on a weekly basis to designated Unemployment Insurance Call Center telephone numbers. The individual shall telephone the designated phone number on a weekly basis on such days and during such hours as designated by the administrator to file for the week. The individual shall access the Interactive Voice Response (IVR) System by entering his social security number and personal identification number (PIN). The administrator shall treat the PIN in the same manner as the individual's signature. By entering the social security number and PIN, the individual certifies that he is answering the questions truthfully and understands that giving false information or answering questions for anyone other than himself constitutes fraud and is subject to penalties prescribed by law. The individual shall be guided through a series of questions regarding eligibility for the seven-day calendar week with respect to which his claim is being filed.

**(5) Continuing partial claim – by telephone**

When filing partial continuing claims, the individual shall enter the name and address of the employer, hours and minutes worked and wages earned for the week claimed. Wages earned for any work performed must be reported as part of the filing of the claim for the week in which the wages were earned, not with respect to the week in which the wages were paid, if such week is not the claim week.

**(6) Return to work**

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Upon returning to employment, the individual shall contact the call center to provide the following information: the date on which the individual returned to work, the name and address of the individual's new employer and whether or not the work is self-employment.

**(7) Shared work claims**

Any initial or continuing claim for shared work benefits, pursuant to sections 31-250-8 through 31-250-12, inclusive, of the Regulations of Connecticut State Agencies, may be filed by an employer on behalf of its employees in such manner and medium as directed by the administrator.

(Amended September 17, 2001)

**Sec. 31-222-14. Joint accounts; merger of experience; contribution rates**

(a) Any employer not previously subject to the act, who becomes subject by reason of acquiring substantially all of the assets, organization, trade or business of a covered employer, may, after written application on a form provided by the administrator and upon approval by the administrator, succeed to the experience of the predecessor employer. Such written application shall be submitted by the employer within ten days following the date of the administrator's notice to him advising him of his liability under the law, and such written notice shall be accompanied by a written statement signed by the predecessor employer, waiving the predecessor's rights to his experience and tax credit in favor of the successor. Transfer of the experience and any unliquidated balance of tax credit of the predecessor employer will be effective as of the date of acquisition of the business. The administrator upon good cause may extend the time for application.

(b) Any employer not previously subject to the act, who becomes subject by reason of acquiring substantially all of the assets, organization, trade or business of two or more covered employers who enjoyed different merit rates, may, after written application on a form provided by the administrator and upon approval by the administrator, succeed to the experience of the predecessor employers. The successor employer will be granted a composite merit rate for the remainder of the calendar year in which acquisition of the business takes place. The composite rate shall be the quotient obtained by dividing the sum of the total estimated contributions of each of the predecessor employers for the whole of the calendar year in which the acquisition takes place by the sum of the payroll of each of the predecessor employers for the preceding calendar year. Merger of experience will be allowed as of June thirtieth of the year in which the acquisition takes place.

(c) If an employer who is subject to the act acquires substantially all of the assets, organization, trade or business of a covered employer, merger of the experience may be allowed, upon written application to the administrator, on a form provided by the administrator as of June thirtieth of the year in which the acquisition takes place. The first contribution rate based upon the joint experience will become effective for the calendar year following such June thirtieth.

(d) An employer who acquires a portion of but less than substantially all of the assets, organization, trade or business of a covered employer, which portion had been operated as

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a segregated unit, may apply for a joint account with and succeed to the experience of the transferring employer with respect to such segregated unit. Such application, on a form provided by the administrator, shall be accompanied by a written statement signed by the transferring employer, waiving his rights to the experience with respect to such unit in favor of the acquiring employer. If such employer was not previously subject to the act and because of such acquisition becomes immediately liable, he shall pay contributions at the same reduced rate as the transferring employer from the date of the acquisition to the end of the calendar year, if the segregated unit has been in operation during the whole of the preceding experience period ending on June thirtieth with respect to which the rate currently in effect at the time of the acquisition was established; otherwise he shall pay at the full rate of two and seven-tenths per cent. A segregated unit is a unit, by whatever name called, for which the payroll records have been so maintained that the employment experience as is required for merit rating purposes may readily be identified and separated.

(e) The administrator will establish a joint account for two or more active employers as of June thirtieth of any year upon written application of each such employer, provided such applications shall be filed not later than the September thirtieth next succeeding such June thirtieth. The first contribution rate based upon the joint experience will become effective as of January first following such June thirtieth. Dissolution of joint accounts will be allowed only as of June thirtieth next succeeding the application therefor by the member employers, and the first contribution rates based upon the separate experiences shall be effective as of January first next following such June thirtieth. When joint accounts are established by the administrator, the employers concerned shall continue to submit individually such reports and contributions as are required of employers with individual merit rating accounts. When two or more employers have a joint merit rating account, the merit rating index computation for such account shall include only the experience of those employers in the joint account who have been subject to the provisions of the act for the whole of the preceding experience period. The merit rating index computed for the joint account and the employer's contribution rate, based upon such computation, shall apply only to the employers in the joint merit rating account who have been subject to the provisions of the act for the whole of the preceding experience period.

**Sec. 31-222-15. Non-working spouse as dependent**

An individual's non-working spouse, for the purposes of section 31-234 of the 1969 supplement to the general statutes, means a lawful husband or wife who, at the beginning of the individual's benefit year, was living in the same household as the individual and who has not been gainfully employed for hire at any time during the three-month period preceding the beginning of the benefit year, or who has a mental or physical disability that is expected to continue for a long or indefinite time or who is pregnant.

(Effective October 31, 1967)

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TITLE 31. Labor

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*Department of Labor*

§31-222-17

**Sec. 31-222-16. Pregnancy (Repealed)**

Repealed June 11, 2014.

(Effective October 31, 1967; Repealed June 11, 2014)

*Notes:* For 2014 repeal, see Sec. 54 of Public Act 14-187. (June 11, 2014)

**Sec. 31-222-17. Disqualification period for voluntary quits, discharges, and suspensions (Repealed)**

Repealed June 11, 2014.

(Effective November 14, 1973; Repealed June 11, 2014)

*Notes:* For 2014 repeal, see Sec. 54 of Public Act 14-187. (June 11, 2014)