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

Contributions Act.

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 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 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 and lack of work verification form

All employers, whether or not subject to Chapter 567 of the Connecticut General Statutes, shall submit the following 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, based on the information contained in 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 provide notice to interested parties in a manner prescribed by the Administrator of a fact-finding process on the issue of the individual's eligibility for unemployment benefits.

(2) **Reserved.**

(3) **Separation verification form.**

(A) The Administrator shall promptly transmit this form to the employer to verify that a separation has occurred, and to request separation information as specified on the form.

(B) The Administrator shall transmit the form in the manner and to the address or email address selected by the employer in the Administrator's Unemployment Insurance system, ReEmployCT. If the employer participates electronically in SIDES, as defined in section 31-244-1a of the Regulations of Connecticut State Agencies, the Administrator shall transmit the form to the employer's most recent electronic address.

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

(i) the reason for the separation, as specified by the claimant;

(ii) the requirement that the employer respond within the time frame and as prescribed on the form; and

(iii) the consequences for the employer's failure to timely respond, as described in subparagraphs (D) and (E) of this subdivision.

(D) If the employer fails to respond to the Administrator with the required information within the time frame and in the manner prescribed by the Administrator, benefits may be paid based upon the information provided by the individual.

(E) If the employer fails to respond to the Administrator with the required information

within the time frame and in the manner prescribed by the Administrator and prior to first payment of benefits, the Administrator shall find that the employer has waived its right to a fact-finding and has failed to participate for the purposes of section 31-241 of the Connecticut General Statutes.

(F) If the employer responds to the Administrator within the time frame and in the manner prescribed by the Administrator and advises the Administrator that the separation was for a reason which does not constitute a lack of work layoff, the Administrator shall promptly initiate a fact-finding process pursuant to the provisions of section 31-244-3a of the Regulations of Connecticut State Agencies.

(G) Nothing in this section shall preclude the Administrator, based on the Administrator's own judgment, from initiating a fact-finding process with respect to any claim, based upon the specific circumstances of the claim.

(4) Repealed.

(Effective April 19, 1977; Amended September 17, 2001; Amended November 5, 2020; Amended March 11, 2024)

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

If an employer's contributions are not paid in full by the due date of the calendar quarter in which such employer became subject to the unemployment compensation act, chapter 567 of the Connecticut General Statutes, such unpaid contributions shall thereafter be subject to the interest provided in section 31-265 of the Connecticut General Statutes until paid in full.

(Amended March 11, 2024)

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

an initial claim or a weekly certification, in the manner prescribed by the Administrator, due to the individual's own negligence, provided (A) there is 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 the Administrator's 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) All claims for benefits shall be made in a manner prescribed by the Administrator.

(c) **Initiating claims and weekly certifications.**

(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 such individual's 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) **Weekly Certifications.** A weekly certification for benefits shall be filed in such manner as prescribed by the Administrator and the claimant shall attest to work search efforts. A weekly certification for partial benefits shall be filed in the same manner as a claim for total unemployment.

(3) **Failure to file claim within time limit**. Failure to file a claim for benefits, either an initial claim or weekly certification, within the time limits set forth in this section and in the manner prescribed by the Administrator, 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 the individual was appropriately notified of such individual's rights to benefits or once the reason which provided good cause for the individual's failure to file ceased to exist. No backdating of an initial claim or weekly certification shall be made for an effective date that is more than six months prior to the date of the request for backdating of the initial claim or weekly certification, unless such backdating is due to the Administrator's failure to discharge the Administrator's duties.

(4) **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. 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.

(5) 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 claim filing system.

(d) **Return to work.**

Upon returning to employment, the individual shall provide the following information to the Administrator in a manner prescribed by the Administrator: 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.

(e) **Shared work claims.**

Employees referenced in an approved shared work plan shall be required to file their own initial claim and weekly certifications. In addition, the employer administering an approved shared work plan shall also be required to electronically file a weekly shared work certification regarding all employees referenced in the approved plan. No unemployment benefit payment may be released unless both the employer and employee file the weekly certifications and the employee is otherwise eligible for unemployment benefits.

(Amended September 17, 2001; Amended November 5, 2020; Amended March 11, 2024)

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 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 individuals 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)

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)