

SEASONALITY PROVISIONS IN UNEMPLOYMENT COMPENSATION LAWS

OVERVIEW

No Seasonality Provisions (Federal Law and 32 State Laws)

Alabama	Illinois	Montana	Oklahoma	Vermont
Alaska	Iowa	Nebraska	Oregon*	Virginia*
California*	Kansas	Nevada	Rhode Island*	Washington
Florida*	Kentucky	New Hampshire	South Carolina	Wyoming*
Georgia*	Louisiana	New Jersey*	Tennessee	
Hawaii	Maryland	New York*	Texas	
Idaho*	Missouri	North Dakota	Utah	

Seasonality Provisions (18 State Laws)

Arizona	Delaware	Michigan*	North Carolina*	West Virginia
Arkansas	Indiana	Minnesota*	Ohio*	Wisconsin*
Colorado*	Maine*	Mississippi	Pennsylvania	
Connecticut*	Massachusetts*	New Mexico*	South Dakota	

DESCRIPTIONS OF SELECTED STATE LAWS

Colorado – Employers in particular industries that are active less than 26 weeks per year may apply for certification as seasonal employers. If certified, employers must notify workers of their status. Approximately 600 businesses are certified as seasonal, including ski resorts, golf courses, and lawn services.

Connecticut – Benefits paid to workers in the construction industry are calculated based on wages earned in the single high quarter. (Benefits paid to other workers are calculated based on wages earned in the two high quarters.) Also, state law specifies that, in determining whether or not an individual is available for work, the individual's pattern of unemployment may not be considered. (Not technically a “seasonality” provision.)

Maine – Employers in particular industries that are active less than 26 weeks per year may be designated as seasonal employers by the state. These industries include tourism, packing and processing, camps, sports, rafting, and wreath making. Wages earned in the season can be used only to qualify for unemployment benefits in the season. (There is no direct change in tax liability, except that no benefits are paid, and therefore, no benefits are charged.) Benefits are calculated twice – once using only

* An asterisk indicates that the information source is an interview of the state's unemployment insurance program administrator by legislative staff. Otherwise, the information source is "Highlights of State Unemployment Compensation Laws" prepared by Strategic Services on Unemployment & Workers' Compensation (UWC).

seasonal wages for "in-season" unemployment, and a second time using other wages for "out-of-season" unemployment.

Massachusetts – Employers in particular industries that are active less than 16 weeks per year may be certified as seasonal employers. Employers typically certified as seasonal are cities and towns, for employees such as camp counselors and lifeguards.

Michigan – Certain employers may be certified as seasonal employers. More than half of their employees must work less than 26 weeks per year. All other employers in the industry must be similarly limited. If a seasonal employer provides reasonable assurance that the employee will be able to return to employment the following season, the employee is not eligible to receive benefits after the season ends. Seasonal employers typically include apple orchards and golf courses, but not tourism-related businesses. By law, employers in the construction industry may not be certified as seasonal.

Minnesota – Employers in particular industries that are active less than 15 weeks per year may be certified as seasonal employers. Wages earned in the season can be used only to qualify for unemployment benefits in the season. (There is no direct change in tax liability, except that no benefits are paid, and therefore, no benefits are charged.) Benefits are calculated twice – once using only seasonal wages for "in-season" unemployment, and a second time using other wages for "out-of-season" unemployment. Seasonal employers typically include recreation-related such as ski hills and the state fair. Typically affects only about 150 workers per year.

New Mexico – Only employers in the ski industry only are considered to be seasonal employers.

North Carolina – Employers may be certified as seasonal employers within one or more seasons. Employer wage reports must designate wages as seasonal or non-seasonal. When a claimant's wage history shows that 25 percent or more of his or her wages are seasonal wages, the claimant's claim will be treated as a seasonal claim. Benefits paid in the season are reduced, but not at other times. Seasonal employers typically include agricultural employers, resorts, and other recreational facilities.

Ohio – Employers may be certified as seasonal employers. Their operations must take place substantially within a season that is 40 weeks or less or be limited by climatic conditions. Seasonal employers typically include amusement and water parks, baseball teams, cities, landscapers, and pumpkin farms, but not construction employers. A seasonal worker has only one employer during his or her base period and must be laid off and seeking benefits during the season. The seasonal worker may receive benefits for a maximum of 20 weeks and only during the season. In 2004, there were 155 seasonal employers and 20 affected workers.

Wisconsin – Certain employers may elect to be considered "seasonal employers" so long as more than 75 percent of wages are paid within two quarters. Benefits paid to their workers are not charged. Taxes paid by these employers are increased by 2 percent. About 20 employers have elected to be considered "seasonal employers."

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