



Maryland Department of Labor

Division of Unemployment Insurance

Employer Resource Guide



This guide provides information about the numerous resources available to employers and the business community, with an overview of the Maryland UI program and information on employer rights and responsibilities.

**Important Information:
Maryland Employer Tax Rate Notice**

Each January, Maryland employers receive notification from the Maryland Division of Unemployment Insurance (Division) about their tax rate for the upcoming year.

If you are an employer subject to unemployment insurance (UI) taxes, this notice provides information on how your tax rate is determined, your right to appeal, and resources available to you.

Next steps

- View the annual **tax rate notice** in the [BEACON employer portal](#).
 - If you believe an error was made in computing your tax rate, you may request a review determination (within 30 days of the Date of Notice listed on the rate notice).
 - An employer can request a review in [BEACON](#) or by mail (see the rate notice for details). See Tax Rate and Benefit Charge Information (at labor.maryland.gov/employment/uitaxexpratefaqs.shtml) to learn more.

For questions, contact the Employer Call Center at **410-949-0033** (Monday to Friday, 8:00 a.m. to 4:30 p.m.).

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Employer Resources and Information

1. BEACON

employer.beacon.labor.md.gov

The BEACON UI system allows employers, third-party agents, and claimants to access information and complete several UI tasks online. Employers can submit wage reports, make payments, access correspondence, etc.

- BEACON System Overview (at labor.maryland.gov/employment/uibeaconoverview.shtml)
- BEACON Employer FAQs (at labor.maryland.gov/employment/uitaxfaqs.shtml)

2. Benefit Payment Control - Audits, Overpayments, and Fraud

labor.maryland.gov/employment/uibpcfags.shtml

The Benefit Payment Control unit (BPC) handles fraud, claimant UI overpayments, and requests to waive overpayments.

- To report UI fraud, submit a Request for Investigation of UI Fraud form (at labor.maryland.gov/forms/uifraudtipform.pdf).

3. Combined Registration Application (CRA)

interactive.marylandtaxes.gov/webapps/comptrollercra

You can use the CRA to register for business tax accounts.

4. Employers' General UI Information and Definitions

labor.maryland.gov/employment/empfaq.shtml

Definitions of UI terms for employers.

5. Employers' Posters and Notices

labor.maryland.gov/oeope/posters.shtml

Posters, including required posters, about UI, health insurance, leave, etc.

6. Employers' Quick Reference Guide

labor.maryland.gov/employment/empguide/empguide.pdf

Overview of the UI system for employers and third-party agents.

7. Frequently Asked Questions for Employers and Third-Party Agents

labor.maryland.gov/employment/uitaxfaqs.shtml

Answers to common UI questions, including about tax rates, benefit charge statements, employer UI obligations, BEACON, and more.

8. Information for New Employers

labor.maryland.gov/employment/new-employers.shtml

Overview of the UI process in Maryland for employers.

9. Layoffs

labor.maryland.gov/employment/uiemployoffobligationsflyer.pdf

- When a former employee applies for UI benefits, you will receive a **Request for Separation Information** to provide the reason for separation from employment. Submit the request via:
 - BEACON (at employer.beacon.labor.md.gov);
 - State Information Data Exchange System (at uisides.org); or,
 - Mail (to the address appearing on the form).
- Mass Layoff - You are required to inform the Division at least 48 hours before a mass layoff (permanent, indefinite, or temporary, which lasts seven days or more) by completing the **Dislocation Event Form** (at labor.maryland.gov/employment/disworkerreport.shtml).
 - You may also complete the form to request Rapid Response support services for employers and workers amid layoffs/business closures.
- Work Adjustment and Retraining Notification (WARN) Information (at dol.gov/agencies/eta/layoffs/warn).

The WARN Act requires certain employers to provide at least 60 days' notice of plant closings and mass layoffs.

10. Layoff Aversion Program - Work Sharing

labor.maryland.gov/employment/worksharing

Work Sharing (WS) provides an alternative to layoffs during a temporary, non-cyclical business decline (due to lower economic activity).

- Through WS, employers can reduce employee hours while employees receive partial UI benefits. WS can also be used to bring back a temporarily-laid-off workforce.

11. Lower Appeals and Board of Appeals Divisions

labor.maryland.gov/uiappeals

Employers can appeal a determination, benefit charge, or tax rate assignment to the Lower Appeals Division. The determination will include appeal instructions (if the determination is appealable).

- To contact the Lower Appeals Division:
 - Email - UILowerAppeals.Labor@maryland.gov
 - Call - 410-767-2421
 - Fax - 410-767-2532.

- You may appeal the Lower Appeals decision to the Board of Appeals (labor.maryland.gov/uiappeals/apboard.shtml).

Email dluiboardappeals-labor@maryland.gov or call **410-767-2781** to reach the Board of Appeals.

12. Maryland State Directory of New Hires mdnewhire.com

In Maryland, employers are required to report newly hired and re-hired employees to the Maryland State Directory of New Hires.

13. Maryland Workforce Exchange (MWE) mwejobs.maryland.gov

MWE is an online system that connects job-seekers and employers with employment resources. Employers can use MWE to gain exposure for job openings, recruit employees, access labor market data, find business and economic development resources, tax incentive information, etc.

14. MD Unemployment for Employers Mobile App

- Download from Google Play Store (at play.google.com/store/apps).
- Download from iOS App Store (at apps.apple.com).

A mobile app you can use to make tax payments, view benefit charge statements, submit wage reports, file appeals, and more.

15. State Information Data Exchange System (SIDES) labor.maryland.gov/employment/uicides.shtml

SIDES allows employers to respond to UI requests for information online.

16. Trade Adjustment Assistance (TAA) labor.maryland.gov/employment/taa.shtml

TAA provides aid and training to workers who lose their jobs or whose hours of work are reduced as a result of foreign trade.

17. UI Contact Information for Employers labor.maryland.gov/employment/contributions.shtml

Important UI contact information for employers.

- Employer Call Center - **410-949-0033** (Monday to Friday, 8 a.m. to 4:30 p.m.). Contact the call center with inquiries about many UI topics, such as: BEACON, tax rates, benefit charges, legal collections, etc.

18. UI Flyers, Forms, and Publications for Employers labor.maryland.gov/employment/uitaxpub.shtml

Webpage with flyers, publications, and resources for employers and agents (Power of Attorney, Business Transfer Report, etc). See some flyers below.

- Employer Layoff Obligations

labor.maryland.gov/employment/uiemployoffobligationsflyer.pdf

Flyer that provides a brief overview of employer UI requirements related to layoffs.

- Maryland Unemployment Insurance - What You Should Know

labor.maryland.gov/employment/uiwhatyoushouldknow.pdf

Presentation that provides an overview of UI requirements and essential information for employers and claimants.

- Work Sharing Layoff Aversion Program

labor.maryland.gov/employment/uiworksharinglayoffaversionprogramflyer.pdf

Flyer that offers an overview of the Work Sharing program.

19. UI Tax Rates

labor.maryland.gov/employment/uitaxexpratefaqs.shtml

Current UI tax rates for employers and information about UI taxes.

20. UI Video - Spend Time to Save Money

labor.maryland.gov/employment/uiempvideo.shtml

This video highlights ways businesses can ensure their UI tax rates stay as low as possible.

21. Understanding the Claimant UI Process - Resources

The information below is intended for claimants, but can help employers understand the UI process.

- Information for New Claimants (at labor.maryland.gov/employment/new-filers.shtml)

Overview of the UI process for claimants, including applying for UI benefits, eligibility requirements, BEACON system, etc.

- Claimant Frequently Asked Questions (at labor.maryland.gov/employment/claimfaq.shtml)

Detailed answers to common claimant UI questions, including about eligibility requirements, filing weekly claim certifications, and more.