



Maryland Department of Labor Division of Unemployment Insurance Employer Guide

This Maryland Department of Labor, Division of Unemployment Insurance (DUI) guide provides extensive information about numerous resources available to employers and the business community.

Important Information: Upcoming Maryland Employer Tax Rate Notice

In January 2022, all Maryland employers will receive notification from the Maryland Department of Labor's Unemployment Insurance (UI) Division of their tax rate for the upcoming year. If you are an employer subject to unemployment insurance taxes, this notice provides information on how your tax rate is determined, your right to appeal, and the resources available to you as an employer.

Next steps

- View the annual tax rate notice located in the employer Beacon portal.

An employer's 2021 tax rate is calculated based on their pre-pandemic experience by excluding fiscal year 2020 and instead use the experience from the three (3) fiscal years of 2017, 2018, and 2019:

If you believe an error was made in computing your tax rate, you have the option:

- to request a rate notice review, or
- submit an appeal within **30 days from the "Date of Notice"** shown on the rate notice.

Please note: An appeal of your tax rate should be submitted via the BEACON portal. Employers should provide the specific factual reason for the review and any supporting documentation. The Agency will respond to the employer's appeal by issuing a Review Determination.

If you have a question concerning the tax rate notice or to set up a payment plan, please contact the Employer Call Center at (410) 949-0033 or submit an [inquiry form](#).

The Maryland Department of Labor has developed an Unemployment Insurance “Employer Guide.” The Unemployment Insurance Employer Guide is designed to provide employers with an overview of the Maryland Department of Labor’s Unemployment Insurance Program and also information on their rights and responsibilities. It is designed to be a quick reference tool for those personnel at your place of business responsible for handling Unemployment Insurance (UI) tax forms, claim forms, and other related matters.

A copy of this Guide and other information about unemployment insurance can be found on our website at www.mdunemployment.com. Throughout the guide are numerous hyperlinks with brief descriptions of each webpage, making it simple to navigate the website to locate the information you need.

We hope the information provided in this guide will help you with your required reports, and in tracking and controlling your UI costs. The Maryland Department of Labor’s Unemployment Insurance Division (DUI) is committed to providing resources to assist the business community with compliance on all Unemployment Insurance (UI) laws.

Please ensure that your tax accountant and human resources units receive the Employer Guide. If you have any suggestions, comments or questions, please let us know. You can reach us at 410-949-0033 or submit an [online inquiry form](#). Working together, we can continue to maintain a solvent unemployment insurance trust fund while ensuring that benefits are properly paid to eligible individuals. If you need additional information regarding our UI services, a more comprehensive Employer Guide can also be found [here](#).

The Unemployment Division is committed to a thriving Maryland economy by putting Marylanders back to work and helping businesses flourish.

Table of Contents

BEACON 2.0..... 5

Benefit Payment Control - Audits, Overpayments, and Fraud 5

Combined Registration Application (CRA) - Comptroller of Maryland..... 5

Employment-Related Posters and Notices - Maryland Labor Office of Fair Practices..... 6

Employers’ General UI Contributions Information and Definitions 6

Employers’ Quick Reference Guide 6

Frequently Asked Questions for Employers and Third-Party Agents 6

Issues, Disqualifying Reasons, and Penalties 6

Layoffs 6

Lower and Board of Appeals Divisions 7

Maryland State Directory of New Hires 7

MD Unemployment for Employers Mobile App 7

Maryland Workforce Exchange (MWE) 8

State Information Data Exchange System (SIDES)..... 8

Trade Readjustment Allowances (TRA) 8

UI Video - Spend Time to Save Money 8

UI Tax Rates 8

Work Sharing - Layoff Aversion Program 8

DUI Contact Information for Employers 9

UI Flyers and Publications for Employers..... 9

Resources to Understand the Claimant UI Process 10

UI Benefit Programs in Maryland 11

Maryland Division of Unemployment Insurance (DUI)

1. BEACON 2.0

Website: <https://employer.beacon.labor.md.gov/>

BEACON 2.0 is an unemployment insurance (UI) system that integrates contributions, appeals, and benefits functionalities. Employers, third-party agents, and claimants may use the system to complete several UI tasks online

Tasks employers can complete in BEACON include, but are not limited to: submit wage reports and pay contributions; access tax rate and other UI-related information; respond to Requests for Separation information; and file appeals. For a list of features, see the BEACON 2.0 section on the **DUI homepage** (www.MDunemployment.com).

For more information about BEACON, see:

- **BEACON 2.0 Account Activation Information**
Website: www.labor.maryland.gov/uim/employer/uimempacctact.shtml
- **BEACON 2.0 Account Activation for Employers with a UI Account (Instructions)**
Website: www.labor.maryland.gov/employment/uibeaconaccountactivationemployers.pdf
- **BEACON 2.0 Glossary of Terms**
Website: <http://labor.maryland.gov/employment/uibeaconglossary.pdf>
- **BEACON 2.0 New Employer Account Registration (Instructions)**
Website: www.labor.maryland.gov/employment/uibeaconaccountactivationemployers.pdf
- **BEACON 2.0 Tutorial Videos for Employers and Third-Party Agents**
Website: <http://labor.maryland.gov/employment/uitaxapps.shtml>.
- **BEACON 2.0 User Guide**
Website: www.labor.maryland.gov/employment/uibeaconclaimantguide.pdf

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

Website: <http://labor.maryland.gov/employment/uibpsfaq.shtml#fraud>

The Benefit Payment Control unit (BPC) handles fraud, claimant UI overpayments, and requests to waive overpayments. BPC also conducts random claimant eligibility audits (<http://labor.maryland.gov/employment/uibpsaudit.shtml>).

- To report UI fraud, complete a **Request for Investigation of Unemployment Insurance Fraud** form (www.labor.maryland.gov/forms/uifraudtipform.pdf).

3. Combined Registration Application (CRA) - Comptroller of Maryland

Website: <https://interactive.marylandtaxes.gov/webapps/comptrollercra/entrance.asp>

New employers can use the CRA to register business tax accounts.

4. **Employment-Related Posters and Notices - Maryland Labor Office of Fair Practices**

Website: <http://labor.maryland.gov/oeope/poster.shtml#ui>

Posters, including posters employers are required to display, about labor matters including UI, health insurance, sick leave, and more.

5. **Employers' General UI Contributions Information and Definitions**

Website: <http://labor.maryland.gov/employment/empfaq.shtml>

Definitions of Unemployment Insurance terms for employers.

6. **Employers' Quick Reference Guide**

Website: <http://labor.maryland.gov/employment/empguide/empguide.pdf>

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

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

Website: www.labor.maryland.gov/employment/uitaxfaqs.shtml

Answers to employer questions on topics including tax rates, benefit charge statements, benefit payment control, BEACON 2.0, and more.

8. **Issues, Disqualifying Reasons, and Penalties**

Website: <http://labor.maryland.gov/employment/uiissues.shtml>

An explanation of common reasons why claimants are disqualified from UI benefits, as well as common issues created on claims that will need to be adjudicated.

9. **Layoffs**

Website: labor.maryland.gov/employment/uiemployoffobligationsflyer.pdf

- **Employer Request for Separation Information**

The Request for Separation Information notifies the employer that a claim was filed by a former employee and requests that the employer provide the reason for separation from employment.

- Employers can respond to the Request for Separation Information via:

- **BEACON 2.0 system** (employer.beacon.labor.md.gov/);
- **State Information Data Exchange System (SIDES)** (labor.maryland.gov/employment/uicides.shtml); or
- **Mail** (to the address appearing on the form).

- **Mass Layoff**

Employers are required to inform DUL at least 48 hours before a mass layoff (affecting 25 or more workers) occurs, if the layoff is permanent, indefinite, or lasting seven days or more. Report mass layoffs in **BEACON 2.0** (employer.beacon.labor.md.gov/).

➤ **Report a Dislocation (Layoff) Event**

Website: <http://labor.maryland.gov/employment/disworkerreport.shtml>

Employers may elect to complete a Dislocation Event form to request free Rapid Response Services for employers and workers in response to a layoff/business closure.

○ **Work Adjustment and Retraining Notification (WARN) Information**

Website: www.dol.gov/general/topic/termination/plantclosings

The **WARN Act** offers protection to workers by requiring certain employers to provide at least 60 days' advance notice of plant closings and mass layoffs.

10. Lower and Board of Appeals Divisions

Website: <http://labor.maryland.gov/uiappeals/>

Employers can appeal an unemployment determination, benefit charge, or tax rate assignment within 15 days of the decision to the Lower Appeals Division. If the decision is appealable, employers will receive information that includes instructions for filing an appeal.

○ To contact the Lower Appeals Division:

Email UILowerAppeals.Labor@maryland.gov,

Call **410-767-2421**, or send a fax to **410-225-9781** or **410-767-2532**.

○ If you disagree with the Lower Appeals Division's determination, you may appeal the determination to the **Board of Appeals**.

Website: www.labor.maryland.gov/uiappeals/apboard.shtml

To contact the Board of Appeals, email dluiboardappeals-labor@maryland.gov.

○ **Maryland Unemployment Decisions Digest**

Website: <http://labor.maryland.gov/uiappeals/decisions/>

The Digest contains summaries of Board of Appeals precedent decisions related to common UI issues.

11. Maryland State Directory of New Hires

Website: www.mdnewhire.com/#/public/public-landing/login

Federal and State law requires employers to report newly hired and re-hired employees in Maryland to the Maryland State Directory of New Hires.

12. MD Unemployment for Employers Mobile App

Website: <http://labor.maryland.gov/whatsnews/uibeaconmobile.shtml>

A convenient mobile UI app that allows employers to make contribution payments, view benefit charge statements, submit wage reports, file appeals, and more.

○ Download the app from the **Google Play Store**

<https://play.google.com/store/apps/details?id=gov.maryland.ui.employer>

○ Download the app from the **iOS App Store**

<https://apps.apple.com/us/app/md-unemployment-for-employers/id1534099637>

13. Maryland Workforce Exchange (MWE)

Website: <https://mwejobs.maryland.gov/vosnet/Default.aspx>

MWE is a powerful online tool that connects job-seekers and employers with labor market resources. Provides a Virtual One-Stop Career Center web-based system allowing searches for jobs, labor market information, career research, and training programs.

Employers can use MWE to facilitate the hiring process online at no cost, gain exposure for job openings, recruit employees, access labor market data, find business and economic development resources, and much more.

14. State Information Data Exchange System (SIDES)

Website: <http://labor.maryland.gov/employment/uicides.shtml>

SIDES allows employers to electronically respond to UI requests.

15. Trade Readjustment Allowances (TRA)

Website: <http://labor.maryland.gov/employment/taa.shtml>

TRA provides income support payments to individuals who have exhausted unemployment compensation, whose jobs were impacted by foreign imports, and who are participating in an approved training program.

- **TRA** is part of the federal **Trade Adjustment Assistance** (TAA) program. TAA provides aid to workers (who lose their jobs or whose work hours and wages are reduced as a result of foreign imports), including training, job search and relocation allowances, and more.
 - See the TAA video: <http://labor.maryland.gov/employment/wdtaavideo.shtml>

16. UI Video - Spend Time to Save Money

Website: <http://labor.maryland.gov/employment/uiempvideo.shtml>

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

17. UI Tax Rates

Website: <http://labor.maryland.gov/employment/uitrustfundpoints.shtml>

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

- To view answers to some of the most frequently asked questions about our 2022 Annual Tax Rate and Benefit Charge Information visit our website at <https://www.dllr.state.md.us/employment/uitaxexpratefaqs.shtml>

18. Work Sharing - Layoff Aversion Program

Website: <http://labor.maryland.gov/employment/worksharing/>

Work Sharing is a voluntary program that provides an alternative to layoffs for employers faced with a temporary, non-cyclical decline in business due to lower economic activity. The program is designed to avoid layoffs by preserving jobs for current employees and to assist businesses that have already undertaken layoffs to reopen and resume operations gradually.

19. DUI Contact Information for Employers

- **Contributions Division Contact Information**

Website: <http://labor.maryland.gov/employment/contributions.shtml>

Important UI contact information for employers.

- **Employer Call Center**

The call center handles employer-related inquiries about a range of UI topics, including, but not limited to: BEACON, experience rates, benefit charge correspondence, legal collections.

Contact the Employer **Call Center at 410-949-0033** from Monday to Friday, 8:00 a.m. to 4:30 p.m.

- **In-Person Kiosk Services**

Website: <https://app.acuityscheduling.com/schedule.php?owner=23132017>

The Maryland Department of Labor is now offering limited in-person services by appointment only. To quickly and easily schedule an appointment online, customers must visit the Central Scheduling System.

- **Online Inquiry Form**

Website: <https://dol-maryland.force.com/s/>

Employers can use the online Inquiry Form to submit UI questions to DUI.

- **Virtual Assistant**

Website: www.MDunemployment.com

Individuals can use the Virtual Assistant to chat with a live agent or to receive immediate, automated answers to UI questions.

- To use the Virtual Assistant, select the **“Chat with us”** button at the bottom of the DUI homepage.
- To chat with a live agent, type **"speak with an agent"** in the chat box.
 - Agents are available Monday to Friday from 7:00 a.m. to 6:00 p.m.,
 - Saturday from 8:00 a.m. to 12:00 p.m. | Sunday from 12:00 p.m. to 4:00 p.m.

20. UI Flyers and Publications for Employers

- **Disaster Unemployment Assistance (DUA) Overview Flyer**

Website: <http://labor.maryland.gov/employment/uiduaflyer.pdf>

Brief overview of the federal DUA UI program, which provides temporary benefits to individuals whose employment or self-employment was lost or interrupted as a direct result of a disaster declared by the President of the United States.

- **Employers - Control Your UI Costs Flyer**

Website: <http://labor.maryland.gov/employment/uicontrolcosts.pdf>

Tips for how employers can keep their UI taxes low.

- **Employer Layoff Obligations Flyer**

Website: <http://labor.maryland.gov/employment/uiemployoffobligationsflyer.pdf>

Brief overview of employer unemployment requirements related to layoffs.

- **Employers - Prevent Costly UI Fraud Flyer**
Website: <http://labor.maryland.gov/employment/uiemppreventcostlyuifraudflyer.pdf>
Employer information about reporting and preventing UI fraud.
- **Maryland Unemployment Insurance - What You Should Know (PowerPoint)**
Website: <http://labor.maryland.gov/employment/uiwhatyoushouldknow.pdf>
PowerPoint that provides a general overview of UI requirements and essential information for employers and claimants.
- **Quick UI Infolinks for Employers and Third-Party Agents Flyer**
Website: <http://labor.maryland.gov/employment/uiinfolinksemployersflyer.pdf>
Helpful links to UI information.
- **Quick UI Infolinks for Employers and Third-Party Agents (Reference Document)**
Website: www.labor.maryland.gov/employment/uiinfolinksemployers.pdf
Helpful links to UI information.
- **Work Sharing Layoff Aversion Program Flyer**
Website: <http://labor.maryland.gov/employment/uiworksharinglayoffaversionprogramflyer.pdf>
A one page overview of the Work Sharing program.

21. Resources to Understand the Claimant UI Process

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

- **BEACON 2.0 Claimant Tutorial Videos**
Website: www.labor.maryland.gov/employment/uibeaconvideo.shtml
Instructional videos for claimants about using BEACON 2.0.
- **Claimant Frequently Asked Questions**
Website: <http://labor.maryland.gov/employment/claimfaq.shtml>
Detailed answers to common claimant UI questions, including about eligibility requirements, filing weekly claim certifications, and more.
- **Flyers, Forms, and Publications for Claimants**
Website: <http://labor.maryland.gov/employment/clmtguide/>
Informative flyers and publications about UI process and programs, as well as important forms.
- **Helpful Resources for Claimants**
Website: www.labor.maryland.gov/employment/uibenefits.shtml
List of essential resources for claimants, including information about UI, job-seeker services, obtaining health insurance coverage while unemployed, and much more.
- **Maryland's Valid Reemployment Activities List**
Website: <http://labor.maryland.gov/employment/uiaswreq.shtml>
List of activities claimants can complete to fulfill Maryland's work search requirements.

- **Maryland's Work Search Requirements for Claimants**
Website: www.labor.maryland.gov/employment/ui/ex.shtml
Detailed instructions for claimants about completing Maryland's work search requirements.
- **Unemployment Insurance in Maryland: A Guide to Reemployment**
Website: www.labor.maryland.gov/employment/clmtguide/ui/clmtmpamphlet.pdf
Comprehensive overview of what claimants need to know about UI in Maryland, including eligibility requirements, applying for benefits, filing claim certifications, and more.

22. UI Benefit Programs in Maryland

- **Regular UI**
Regular UI is a joint state-federal program that provides up to 26 weeks of UI benefits to eligible individuals who are unemployed through no fault of their own.
- **Unemployment Compensation for Ex-Servicemembers (UCX)**
UCX is an UI program that provides benefits to members of the U.S. military who are transitioning to the civilian labor market. Former members of the National Oceanographic and Atmospheric Administration (NOAA) are also eligible.

Department of Defense military branches include:
 - Army
 - Navy
 - Marine Corps
 - Air Force
 - Coast Guard
 - The National Guard and Reserve components within the various branches of the U.S. Military.
- **Unemployment Compensation for Federal Employees (UCFE)**
- UCFE provides UI benefits for former federal civilian employees who are unemployed due to no fault of their own.