

FAQ – Benefit Charge Change Effective 10/7/2012

RSA 282-A:12 Most Recent Employer. “Most recent employer” means the last non-reimbursing employer prior to the effective date of the initial claim with whom an individual’s work record exceeded 12 consecutive weeks of employment while such individual received no benefits under RSA 282-A provided that the employer provided employment, or from which wages in employment were paid or are payable, between the beginning of the base period, whether primary or alternate, and the benefit year ending of the claim year.

The primary change is the increase from 4 consecutive weeks to 12 consecutive weeks. A taxable employer will become charged for benefits paid if the claimant has worked for them for more than 12 consecutive weeks and left employment under non-disqualifying circumstances. If there is no such employer between the beginning of the base period and the effective date of the claim, the NH Trust Fund will be charged for any benefits paid.

This change will take effect with any new or additional claim filed where the effective date is 10/7/2012 or after.

Question: What if I have already been charged for someone who only worked for me 6 weeks? Will the new law mean I am not charged anymore?

Answer: No. If a claimant last worked for you, for more than 4 consecutive weeks, and filed their claim prior to October 7, 2012, you remain the chargeable employer.

EXCEPTION: If the claimant should find new employment and stop filing, then file an additional claim because that new employer laid him/her off after October 7, the 12-week law would be applied. Even if the claimant had not worked for the new employer for more than 12 weeks, you would no longer be charged because the claimant did not work for you for more than 12 weeks either.

Question: Do you start counting the 12 weeks forward on October 7? How does that work?

Answer: The 12-week law will be applied starting October 7. It does not mean that a claimant must work for an employer for 12 weeks after October 7 in order for the employer to be charged. The method of determining the chargeable employer (MRE) has not changed. When the claim is filed, we look back from the effective date of the claim to determine which employer that the claimant worked for more than 12 weeks. The first NH taxable employer found is the MRE.

If the effective date of the new or additional claim is before October 7, we will look back for an employer for which the claimant worked for more than 4 consecutive weeks. If the effective date of the claim is on or after October 7, we will look back for an employer for which the claimant worked for more than 12 consecutive weeks.

Question: How does this change impact reimbursing employers?

Answer: It doesn’t. This law only applies to taxable employers and the taxable chargeable portion of benefits.