

Unemployment Tax and Parishes

Dear Employer:

Enclosed is an Employer Status Report, Form UC-1A, an application for a Connecticut Unemployment Tax registration number.

The Connecticut and Federal Unemployment Compensation Laws conform, with liability met as follows: You will be subject to the Connecticut Unemployment Compensation Law and Federal Unemployment Tax Act if (a) during any calendar quarter of the current or preceding calendar year you paid wages totaling \$1500 or more, or (b) you had, during the current or preceding calendar year, one or more employees at any time in each of twenty different calendar weeks.

Liability commences from the beginning of the calendar year or the first date of Connecticut employment within that year.

If you have employees working in Connecticut you must submit a completed application. This application can be submitted by using our on-line Internet Employer Registration System or by mailing the enclosed form. To complete the application on line visit www.ct.gov/doltax. Please complete the application only if you have employees working in Connecticut.

Very truly yours,



Parishes may be receiving or have received a letter regarding Unemployment Tax Registration. As a religious organization that is not participating in "activities of which is carrying out propaganda or attempting to influence legislation and which does not attempt to participate or intervene in any political campaign" such organizations are given the option of paying unemployment taxes on wages of their employees. ECCT does not participate in the unemployment tax pool and our employees are not eligible to receive benefits from these programs. Each parish can decide if they want to participate or not. Once a parish decides to participate it may be difficult to reverse the exemption.

The Employer Status Department has confirmed with our Human Resources Department that if parishes do not wish to participate in the employer funded employment tax they can disregard the notice.

<http://www.ctdol.state.ct.us/uitax/CondLiab.htm>