



PAUL R. LEPAGE
GOVERNOR

STATE OF MAINE
MAINE REVENUE SERVICES
24 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0024

ADMINISTRATIVE & FINANCIAL SERVICES

ALEXANDER E. PORTEOUS
COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD
EXECUTIVE DIRECTOR

IMPORTANT NOTICE FOR EMPLOYERS

New Unemployment Insurance Tax System for Maine Employers in 2018

The Maine Department of Labor (MDOL) announced in June implementation of a new unemployment insurance tax system for Maine employers in 2018, also known as phase 2 of the ReEmployME project. See page 2 below for a copy of the Maine Department of Labor announcement and for information regarding new employer registrations with MDOL beginning in August.

Maine Revenue Services (MRS) provides the following information on how the new tax system will affect the filing of unemployment compensation tax returns and payments with MRS:

- Beginning July 2, 2018, employers that use the Maine Revenue Services EZ Pay system to make Maine **unemployment insurance (UI) payments** will no longer be able to delay the payment to a future date. UI payments remitted using the Maine EZ Pay system must be completed the same day the transaction is initiated. Also, employers will no longer be able to utilize the “bill payment” tax type selection in the EZ Pay application to make UI payments. The Maine EZ Pay “UC-1 unemployment contribution payment” selection can be used instead to pay a bill for an unemployment contribution account. These changes do not affect other tax payments made using the Maine EZ Pay system.
- Through October, 2018, employers will continue to file Form ME UC-1 and related payments with Maine Revenue Services. This includes forms filed electronically and on paper.
- After October, 2018, employers that currently file Form ME UC-1 and related payments *electronically* with MRS (using the MRS I-file application, the Maine Employers Electronic Tax Reporting System [MEETRS], Maine EZ Pay, ACH Debit, or ACH Credit) will need to do so using the Maine Department of Labor’s ReEmployME electronic filing and payment application. (**Note:** The new application will utilize the same data file specifications as is currently used for purposes of the MEETRS program; however, beginning in November, 2018, the UI data file will be submitted directly to MDOL.)
- Employers that currently file the paper version of Form ME UC-1 and the related payment to Maine Revenue Services may, after October, 2018, register with MDOL to file those returns and make those payments electronically using the new ReEmployME application.

- Employers that elect to continue filing Form ME UC-1 via paper after October, 2018 must submit the returns and related payments to Maine Revenue Services. MRS will continue to process *paper* returns and accompanying payments for the Maine Department of Labor. However, MRS will no longer provide customer support functions related to those returns; any UI tax question for returns filed and payments made after October, 2018 must be directed to MDOL.

Please visit the MDOL BUC Employer Services homepage for updates about the new ReEmployME tax system and how it will affect your business or call an Employer Services customer representative at (207) 621-5120 or toll free at (844) 754-3508.

<http://www.maine.gov/labor/unemployment/tax.shtml>

Copy of announcement released by the Maine Department of Labor in June:

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On December 6, 2017, the Maine Department of Labor (MDOL), Bureau of Unemployment Compensation (BUC) implemented the first phase of ReEmployME, a modernized replacement system for Maine's unemployment insurance (UI) program. The first phase focused on the UI benefits claim filing and management.

The second phase of ReEmployME, Employer Services (ES) tax functionality, will begin implementation in August with Registration for new Maine employers. The main implementation of the new system is expected in early November, 2018. Since the late '90's, Maine Revenue Services (MRS) has performed some of the UI Tax business functions for MDOL BUC. The new UI Tax system will allow MDOL BUC to resume most of those business functions and provide an improved and modernized employer on-line experience.

One of our primary goals for ReEmployME Phase 2 is to provide Maine businesses with relevant information that may impact their business with DOL BUC. In the weeks to come, both MRS and MDOL will be providing links to FAQs and an on-line repository of communication statements.

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<http://www.maine.gov/labor/unemployment/tax.shtml>

For those Employers that use a payroll processor or tax preparer, please provide them with a copy of this statement.

The Maine Department of Labor also issued the following information regarding *new employer registration for the unemployment compensation tax*: Effective August, 2018, new employers who register with the MDOL for the unemployment compensation tax are required to have a Federal Employer Identification Number (FEIN) in order to obtain a Bureau of Unemployment Compensation Employer Account Number. Employers may apply for the FEIN online with the Internal Revenue Service at: <https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>.