#14580 (eff 5-14-26)

Readopt with amendment Emp 304.04, effective 11-12-15 (Document #10973), to read as follows:

Emp 304.04 Charging for Benefits in Cases of Two or More Concurrent Employers.

(a) A claimant shall be deemed to have worked concurrently if, concerning the same week, the claimant, for more than one employer:

(1) Performed services;

(2) Received, or expects to receive, wages; or

(3) Had wages, other than temporary partial disability payments under the workers' compensation law of any state or a similar law of the United States, which were found to apply to such week pursuant to RSA 282-A:14, III(a).

(b) Charging of benefits in cases of 2 or more concurrent employers shall be as follows:

(1) Where a claimant works concurrently either full-time or part-time for 2 or more tax paying employers, and the claimant becomes unemployed within the same week from all such tax paying employers, all benefits paid but not chargeable to a reimbursing employer shall be charged as prescribed in RSA 282-A:74 through RSA 282-A:76 except that the charges for such benefits shall be divided equally among such tax paying employers;

(2) Where a claimant works concurrently for 2 or more employers, whether such employers are reimbursing or tax paying, and becomes unemployed from one or within the same week from more than one, but one or more of the tax paying concurrent employers continues to furnish the claimant substantially the same amount of work, all benefits paid but not chargeable to a reimbursing employer shall be charged as prescribed in RSA 282-A:74 through RSA 282-A:76 except that:

a. The charges for such benefits paid but not chargeable to a reimbursing employer shall be divided equally among the former tax paying concurrent employers, if any, whose separate accounts are not exempt from charging pursuant to RSA 282-A:75; and

b. The account of that tax paying employer or those tax paying employers who continue to furnish the claimant substantially the same amount of employment shall not be charged with benefits paid during such period of continued employment; and

(3) Where a tax paying employer which has not been chargeable for one or more weeks pursuant to (b)(2)b, above in this section, terminates the employment of the claimant for a reason other than misconduct or the claimant leaves such employment for good cause attributable to the employer, such tax paying employer shall become chargeable as described in (b)(1), above in this section, commencing in the week such termination or leaving occurs.

(c) When necessary to determine if a concurrent taxable employer appears likely to continue to furnish the claimant substantially the same amount of employment, the department shall send a "Payment Voucher" form, as described in Emp 303.03, to such employer and require the employer to provide information for the first week of potential benefit eligibility and the previous 5 weeks.

(d) The employer shall have 7 calendar days, from the date the department issued the Payment Voucher, to return the information to the department address designated on the form with the date calculated as follows:

(1) For forms submitted by U.S. mail, the postmark date shall be the date the information is returned; and

(2) For forms submitted by any other method, the date received by the department shall be the date the information is returned;

(e) Failure of an employer to return a "Payment Voucher" form within 7 calendar days pursuant to (d), above in this section, shall result in the employer not being relieved from charging as set forth in (b)(2)b, above in this section. If the payment voucher form is received after the 7 calendar day period the department shall consider the information received and shall adjust the charges going forward based on the information provided in the payment voucher form.

Appendix

Rule Number	**State Statute / Federal Regulation Implemented**
Emp 304.04	RSA 282-A:14, III(a); RSA 282-A:74; RSA 282-A:75; RSA 282-A:76; RSA 282-A:77; RSA 282-A:78