

MICHIGAN EMPLOYMENT SECURITY ACT (EXCERPT)
Act 1 of 1936 (Ex. Sess.)

421.14 Employing unit as employer and services as employment; determinations; notice; review and redetermination; collection of contributions; retroactive determination; introduction of determination, redetermination, or decision in proceeding involving claim for benefits.

Sec. 14. The commission, after affording reasonable opportunity for the submission of relevant information in writing or in person, may make determinations with respect to whether an employing unit constitutes an employer and whether services performed for or in connection with the business of an employing unit constitute employment for that employing unit subject to this act. The employing unit, or other interested parties, which may include an individual who is or was employed by that employing unit, on his or her request, shall be promptly notified of the determination and the reasons for the determination. The determination shall be final as to those parties unless the employing unit or other interested parties files an application for a review and redetermination in accordance with section 32a or, within 30 days after the mailing or personal service of the notice of determination, pays under protest the amount charged or found to be due as contributions. If evidence is presented indicating that an employing unit which has been determined not to be an employer is or was actually an employer, or that services which have been held not to constitute employment are or were actually employment, the previous determination shall be reopened and reconsidered by the commission in accordance with section 32a and a redetermination made as the facts and law require; but in the absence of fraud, if the employing unit is finally found to constitute an employer or to be liable for contributions with respect to services previously held nonsubject, contributions with respect to those services shall not be collectible for any period before the first day of the last completed calendar year preceding the reopening of the determination. In the absence of fraud, an individual, legal entity, or employing unit shall not be retroactively determined to be an employer for any period before the 3 calendar years preceding the issuance of the determination.

A determination or redetermination of the commission, or a decision of a referee or the appeal board, or of the courts of this state, which has become final, together with the record thereof, may be introduced in any proceeding involving a claim for benefits and the facts therein found and the determination, redetermination, or decision therein made shall be conclusive unless substantial evidence to the contrary is introduced by or on behalf of the claimant.

History: 1936, Ex. Sess., Act 1, Imd. Eff. Dec. 24, 1936;—Am. 1937, Act 347, Imd. Eff. Aug. 5, 1937;—Am. 1939, Act 324, Imd. Eff. June 22, 1939;—Am. 1941, Act 364, Imd. Eff. July 1, 1941;—CL 1948, 421.14;—Am. 1951, Act 251, Imd. Eff. June 17, 1951;—Am. 1955, Act 281, Eff. July 15, 1955;—Am. 1965, Act 281, Eff. Sept. 5, 1965;—Am. 1975, Act 110, Eff. June 8, 1975;—Am. 1983, Act 164, Eff. Oct. 1, 1983.