A district is an “employer” under the provisions of the Texas Unemployment Compensation Act (Labor Code Subtitle A). Labor Code 201.026

**Reasonable Assurance**

Benefits are not payable to an individual based on services performed for an educational institution:

1. In an instructional, research, or principal administrative capacity for a week beginning during the period between two successive academic years or terms or under an agreement providing for a similar period between two regular but not successive terms if:
   a. The individual performed the services in the first of the academic years or terms; and
   b. There is a contract or reasonable assurance that the individual will perform services in that capacity for any educational institution in the second of the academic years or terms.

2. In a capacity other than a capacity described above for a week that begins during a period between two successive academic years or terms if:
   a. The individual performed the services in the first of the academic years or terms; and
   b. There is a reasonable assurance that the individual will perform the services in the second of the academic years or terms.

3. For a week that begins during an established and customary vacation period or holiday recess if:
   a. The individual performed the services in the period immediately before the vacation period or holiday recess; and
   b. There is a reasonable assurance that the individual will perform the services in the period immediately following the vacation period or holiday recess.

*Labor Code 207.041*

**Options**

**Taxing Employer**

A district shall pay a contribution in accordance with Labor Code Chapter 204, Subchapter F, and rules adopted by the Texas Workforce Commission (TWC) on wages paid for employment during each year or portion of the year in which the district is subject to that subtitle. Labor Code 204.101
<table>
<thead>
<tr>
<th>Reimbursing Employer</th>
<th>A district may elect to pay reimbursements for benefits instead of contributions. <em>Labor Code 205.001</em></th>
</tr>
</thead>
<tbody>
<tr>
<td>Group Account</td>
<td>On approval of an application submitted by two or more reimbursing employers, the commission shall establish a group account for the employers to share the cost of benefits that are attributable to service in the employ of the employers. <em>Labor Code 205.021</em></td>
</tr>
</tbody>
</table>

**Initial Claim and Response**

A district that receives a notice of the filing of an initial claim for unemployment benefits shall notify the TWC promptly of any facts known to the district that may adversely affect the claimant’s right to benefits or affect a charge to the district’s account.

The district’s notification must include sufficient factual information to allow the TWC to make a determination regarding the claimant’s entitlement to benefits.

A district that does not mail or otherwise deliver the notification to TWC within 14 days after the date notice of the claim was mailed waives all rights in connection with the claim, including rights the district may have under Labor Code Chapter 204, Subchapter B, other than rights relating to a clerical or machine error as to the amount of the district’s chargeback or maximum potential chargeback in connection with the claim for benefits.

*Labor Code 208.004(a)–(b)*