

HOW UNEMPLOYMENT BENEFITS ARE CHARGED

EMPLOYERS

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BASE YEAR EMPLOYER

An individual's Unemployment Compensation (UC) claim may be based on earnings from one employer, or several employers depending on when the claim is opened.

This employer is the "base year employer." The base year employer(s) are responsible for the charges of the unemployment claim.



This means as a base year employer, wages were paid to that UC claimant on a date within the base year.

HOW BENEFITS ARE CALCULATED

The amount of benefits a claimant is eligible for is calculated by the earnings made during the base year of the claim.



A BASE YEAR OF A UC CLAIM IS A 12-MONTH PERIOD.



When a claim is filed in one of the months in yellow, the blue shaded area is the base year.

EACH BASE YEAR HAS FOUR (4) QUARTERS.

3 Months in each Quarter

The Base Year starts based on when the claim is filed, the first 4 of the last 5 completed calendar quarters.

OCT NOV DEC	JAN FEB MAR	APR MAY JUN	JUL AUG SEP	OCT NOV DEC	JAN FEB MAR			
	JAN FEB MAR	APR MAY JUN	JUL AUG SEP	OCT NOV DEC	JAN FEB MAR	APR MAY JUN		
		APR MAY JUN	JUL AUG SEP	OCT NOV DEC	JAN FEB MAR	APR MAY JUN	JUL AUG SEP	
			JUL AUG SEP	OCT NOV DEC	JAN FEB MAR	APR MAY JUN	JUL AUG SEP	OCT NOV DEC

! WHEN A CLAIM IS OPENED, THE EFFECTIVE DATE IS ALWAYS THE SUNDAY OF THAT WEEK.

TO QUALIFY FOR BENEFITS, A PERSON MUST BE BOTH MONETARILY & NON-MONETARILY QUALIFIED

The base year is what we consider for "monetary" eligibility for a claim. A person's actual last day and related circumstances are important when it comes to "non-monetary" eligibility.



EMPLOYERS MUST RESPOND TO L&I

It is critical to provide quick, detailed, and accurate information to the Department in response to forms and other inquiries when the separation was not a lack of work/layoff/furlough.



Note: The actual last day at work is not considered when reviewing the base year; the timing of the paycheck is the important factor.