How Unemployment Benefits Are Charged

**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.

**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.