



HOW AN EMPLOYER'S UNEMPLOYMENT ACCOUNT IS CHARGED



HOW AN EMPLOYER'S ACCOUNT IS CHARGED

- Charges to the Account of the “Separating Employer”
- Charges to the Account of each “Base Period Employer”



HOW AN EMPLOYER'S ACCOUNT IS CHARGED

The “Separating Employer” is the most recent employer the claimant worked for, before filing a new claim for unemployment benefits.



HOW AN EMPLOYER'S ACCOUNT IS CHARGED

A “Base Period Employer” is an employer the claimant worked for during the “Base Period” of the claim.

HOW AN EMPLOYER'S ACCOUNT IS CHARGED

The “Base Period” of the claim is usually the first 4, of the last 5, completed calendar quarters:

1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Lag Quarter	Filing Quarter
Employer A	Employer B	Employer B and C	Employer C and D		

HOW AN EMPLOYER'S ACCOUNT IS CHARGED

The "Base Period" of the claim is usually the first 4, of the last 5, completed calendar quarters:

1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Lag Quarter	Filing Quarter
					Employer D

HOW AN EMPLOYER'S ACCOUNT IS CHARGED

The “Filing Quarter” of the claim is the calendar quarter in which the new claim is filed. The “Separating Employer” is usually the last employer the claimant worked for in the Filing Quarter

1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Lag Quarter	Filing Quarter
					Employer D

HOW AN EMPLOYER'S ACCOUNT IS CHARGED

If the Separating Employer paid the claimant wages of at least \$2,072, then the account of the Separating Employer is charged 100% of the first two weeks of benefit payments.

1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Lag Quarter	Filing Quarter
					Employer D 100% of first two weeks

HOW AN EMPLOYER'S ACCOUNT IS CHARGED

After the first two weeks of benefits, each base period employer is charged its pro rata percentage of benefits for each of the remaining weeks of benefit payments.

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1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Lag Quarter	Filing Quarter
Employer A	Employer B	Employer B and C	Employer C and D		Employer D
\$1,500	\$755	B = \$440 C = \$2,500	C = \$750 D = \$1,300		\$950

HOW AN EMPLOYER'S ACCOUNT IS CHARGED

Total wages paid in base period = **\$1,500**
755
440
2,500
750
1,300

1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Lag Quarter	Filing Quarter
Employer A	Employer B	Employer B and C	Employer C and D		Employer D
\$1,500	\$755	B = \$440 C = \$2,500	C = \$750 D = \$1,300		\$950

HOW AN EMPLOYER'S ACCOUNT IS CHARGED

Total wages paid in base period = **\$7,245**

Employer A's \$1,500 = 20.7%

1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Lag Quarter	Filing Quarter
Employer A	Employer B	Employer B and C	Employer C and D		Employer D
\$1,500	\$755	B = \$440 C = \$2,500	C = \$750 D = \$1,300		\$950

HOW AN EMPLOYER'S ACCOUNT IS CHARGED

Total wages paid in base period = **\$7,245**

Employer B's \$755 + \$440 = 16.5%

1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Lag Quarter	Filing Quarter
Employer A	Employer B	Employer B and C	Employer C and D		Employer D
\$1,500	\$755	B = \$440 C = \$2,500	C = \$750 D = \$1,300		\$950

HOW AN EMPLOYER'S ACCOUNT IS CHARGED

Total wages paid in base period = **\$7,245**

Employer C's \$2,500 + \$750 = 44.9%

1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Lag Quarter	Filing Quarter
Employer A	Employer B	Employer B and C	Employer C and D		Employer D
\$1,500	\$755	B = \$440 C = \$2,500	C = \$750 D = \$1,300		\$950

HOW AN EMPLOYER'S ACCOUNT IS CHARGED

Total wages paid in base period = **\$7,245**

Employer D's \$1,300 = 17.9%

1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Lag Quarter	Filing Quarter
Employer A	Employer B	Employer B and C	Employer C and D		Employer D
\$1,500	\$755	B = \$440 C = \$2,500	C = \$750 D = \$1,300		\$950

HOW AN EMPLOYER'S ACCOUNT IS CHARGED

If the claimant's weekly benefit amount is:

\$250

Then Employer **D** is charged:

\$250 a week for each of the first 2 weeks

+

\$250 x 17.9% = \$44.75

for each remaining week

HOW AN EMPLOYER'S ACCOUNT IS CHARGED

If the claimant's weekly benefit amount is:

\$250

Then Employer **A** is charged:

$$\text{\$250} \times 20.7\% = \text{\$51.75}$$

for each week beginning with week 3

HOW AN EMPLOYER'S ACCOUNT IS CHARGED

If the claimant's weekly benefit amount is:

\$250

Then Employer **B** is charged:

$$\text{\$250} \times 16.5\% = \text{\$41.25}$$

for each week beginning with week 3

HOW AN EMPLOYER'S ACCOUNT IS CHARGED

If the claimant's weekly benefit amount is:

\$250

Then Employer **C** is charged:

$$\text{\$250} \times 44.9\% = \text{\$112.25}$$

for each week beginning with week 3



HOW AN EMPLOYER'S ACCOUNT IS CHARGED

So, the Separating Employer (Employer D) is charged 100% of the benefit payments (\$250) for each of the first two weeks of benefits

HOW AN EMPLOYER'S ACCOUNT IS CHARGED

Beginning with the third week of the claim, the benefit charges to each employer are:

Employer A	20.7%	\$51.75
Employer B	16.5%	\$41.25
Employer C	44.9%	\$112.25
Employer D	17.9%	\$44.75

HOW AN EMPLOYER'S ACCOUNT IS CHARGED

The total amount of benefits payable to the claimant and chargeable to the employer depends on the number of weeks potentially payable. If 14 weeks of benefits were payable on the claim, then the total charges to each employer would be as follows:

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Employer A	\$51.75	x 12 =	\$ 621.00
Employer B	\$41.25	x 12 =	\$ 495.00
Employer C	\$112.25	x 12 =	\$1,347.00
Employer D	\$44.75	x 12 =	\$ 537.00
Employer D	\$250.00	x 2 =	\$ 500.00



HOW AN EMPLOYER'S ACCOUNT IS CHARGED

Extensions of Unemployment Benefits

Emergency Unemployment Compensation (EUC)

There is no charge to an employer's account. These benefits are 100% federally funded.

HOW AN EMPLOYER'S ACCOUNT IS CHARGED

Extensions of Unemployment Benefits

Federal-State Extended Unemployment Compensation (EB)

Through 2011 these benefits are 100% federally funded, except for governmental entities and Indian Tribes and Tribal Units.