DEPARTMENT OF EMPLOYMENT SERVICES: UNEMPLOYMENT INSURANCE HANDBOOK FOR EMPLOYERS

Employers' Guide to Unemployment Taxes and Compensation

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INTRODUCTION

The Unemployment Insurance Handbook for Employers is designed to provide employers with an overview of the District of Columbia's Unemployment Insurance (UI) Program and information on their rights and responsibilities. The UI Program is administered by the Department of Employment Services (DOES) and is financed through taxes paid by employers doing business in the District of Columbia. Statements contained herein are for informational purposes only and do not have the effect of law or regulation.

This guide is a ready reference for obtaining information about coverage, taxes, unemployment benefits, and charges to an employer's UI account.

Release of Information

Information obtained by the DOES Office of Unemployment Compensation from any employing unit is strictly confidential and is not published or open for public inspection. Information in the possession of the District of Columbia, which may affect a change in an employer's account, is made available to the affected employer and the employer's designated legal and/or third party representatives. Please note that wage information and other confidential unemployment compensation information may be requested and used for other governmental purposes, including determination or verification of an individual's eligibility for other government programs. This notice is required by 20 C.F.R. § 603.11 (b).

OVERVIEW OF THE DISTRICT OF COLUMBIA'S UNEMPLOYMENT INSURANCE PROGRAM

The unemployment insurance (UI) program is a state-federal partnership and is operated by the Department of Employment Services (DOES) in accordance with provisions of the District of Columbia Unemployment Compensation Act. Two divisions within DOES have primary responsibility for administering the UI program – the Office of Unemployment Compensation and American Job Center operations. Contact information for key offices within the two units can be found on page 23.

UI provides temporary benefits to workers who become unemployed through no fault of their own and are able and available for work. These benefits reduce the hardship of unemployment, help sustain purchasing power, and stabilize the work force. The UI program became effective with the passage of the Social Security Act in 1935.

UI benefits are financed by a payroll tax collected by DOES from employers doing business in the District of Columbia. These taxes are deposited in a trust fund maintained by the U.S. Treasury Department. The deposits and accrued interest in the trust fund can be used only for the payment of UI benefits.

Employers, excluding non-profit employers, also pay a federal unemployment insurance tax (FUTA) to the Internal Revenue Service. Money raised from FUTA is used for federal unemployment insurance purposes, including federal grants to pay the cost of administering UI and job service programs. FUTA may also be used to provide federal extended UI benefits.

THE UI TAX PROGRAM

RESPONSIBILITIES OF THE EMPLOYER

Registration

Employers who pay wages to one or more employees for performing services in the District of Columbia are required by law to register with DOES. It does not matter whether the services are performed on a full-time, part-time, or temporary basis.

Employers complete Part VI of the Combined Business Tax Registration Application[1] (Form FR-500) to provide DOES with required registration information on ownership, location, and type of business. This information is needed to make a determination of the employer's tax liability. Employers should retain a completed copy of Part VI of Form FR-500 submitted to DOES.

Employers also complete Part VI of Form FR-500 when acquiring all or part of the assets of another employer or when a business reorganizes (i.e., changes the form of ownership, as from a partnership to a corporation).

Form FR-500 (with Part VI) including the complete list of Principal Business Activity (NAICS) Codes and full instructions for completing the form, can be obtained from the addresses listed below or can be downloaded at www.cfo.dc.gov.

Department of Employment Services
Office of Unemployment Compensation—Tax Division
4058 Minnesota Avenue, N.E., 4th Floor
Washington, D.C. 20019
(202) 698-7550

Office of Tax & Revenue Business Tax Service Center
1101 4th Street, SW, Suite W270
Washington, DC 20024
(202) 727-4829

Once registered, employers are assigned a unique six-digit account number. This account number must be included in all correspondence with DOES.

In the event that wages are not found in the wage file for claimants that have filed for unemployment benefits, the Tax Division will contact employers to obtain wage information so that the claim can be processed. Contact may be made by telephone, mail, in-person visit, fax, or e-mail.

LIABILITY

Covered Employment

Covered employment includes wages paid in exchange for services rendered related to the continuing operation of the employer. It does not include wages paid to individuals that are considered self-employed, such as sole proprietors, a single member of an LLC that is taxed as a sole proprietor, partners, etc. Questions about covered employment and

[1] Please note that the Combined Business Tax Registration Application contains the Form FR-500 therein. If the Combined Business Tax Registration Application (Form FR-500) is completed, please submit a copy of Part VI to DOES.

liability to the District of Columbia should be directed to the Employer Status Unit at (202) 698-7550, or via email at registration@does.dc.gov.

Payment of Wages for Work Performed in the District of Columbia

Most employers become liable to pay UI taxes the first day that wages are paid to one or more individuals for performing services in the District of Columbia.

Household employers, distinguished as a separate employer group, become liable to pay UI taxes for personal and domestic services performed in the private home of the household employer, once the household employer has paid at least $500 in aggregate wages in any calendar quarter for such services. Once liable, household employers remain liable for the duration of the period they maintain household employees, without regard to the amount of wages paid. Persons considered household employees include chauffeurs, cooks, gardeners, nurses, maids, and baby-sitters who are at least 18 years of age.

Maintaining Records

Employers must maintain accurate and up-to-date records on all employees for the purpose of UI verification. These records must include:

- The name and Social Security number of each employee;
- The beginning and ending dates of each pay period;
- The wages paid for each pay period, including the cash value of other remuneration, gratuities, and tips and expenses incurred by each employee for which a deduction from wages is claimed;
- Earnings of employees, by the day when earned;
- The dates on which wages were paid; and
- The dates of employment and date and reason for separation.

These records must be available for inspection by authorized representatives of the DOES Tax Division, Benefits Division, and Office of Compliance and Independent Monitoring for the purpose of reviews, audits, or investigations.

Exempt Employment

Certain types of employment are exempt from coverage by the District of Columbia Unemployment Compensation Act. Exempt employment includes:

- Service performed by an individual under 18 years of age as a babysitter;
- Casual labor not in the course of an employer's trade or business;
- Service by an individual employed by a son, daughter or spouse, or service by a child under 21 years of age employed by a parent;
- Service as an insurance agent, if entirely on commission;
- Service performed in the employ of a church, religious convention, association of churches, or any organization that is operated primarily for religious purposes;
- Service performed as part of an unemployment work-relief or work-training program assisted or financed by any federal or state agency or political subdivision, or by an individual receiving such work relief or training;
- Service performed in the employ of a foreign government;
- Service performed in the employ of a public international organization, such as the World Bank;
- Service performed in a facility for rehabilitation by a person receiving rehabilitation;
- Service performed by an inmate of a penal institution;

- Service performed for a railroad which is covered under provisions of the Railroad Unemployment Insurance Act;
- Service performed by a student at his/her school, college, or university;
- Service performed in the employ of a hospital as a student nurse or intern; or
- Service performed by an individual under the age of 18 years in the delivery or distribution of newspapers.

Independent Contractors

An independent contractor, working as an individual, is not covered by the law. Considerations in determining who is an employee and who is an independent contractor include:

- The right to supervise, including the right to direct the means by which intermediate work should be done;
- The method of compensation; or
- Whether the individual is engaged in an independent trade, occupation, profession, or business.

DOES has the authority to determine employer/employee relationships and the classification of the worker's status as it relates to the designation of independent contractor. DOES' classification is independent from any other regulatory authority, such as the Internal Revenue Service (IRS), worker's compensation authorities, or wage and hour authorities.

For additional information regarding independent contractors, contact the Tax Division at (202) 698-7550.

Voluntary Election of Coverage

An employer not otherwise subject to the Unemployment Compensation Act may elect to become a covered employer. Such election must be requested in writing and approved by the Office of Unemployment Compensation. It covers an initial minimum period of two calendar years. Continuing coverage is automatic yearly thereafter, unless action is taken by the employer or the Office of Unemployment Compensation—Tax Division to cancel the agreement.

Employers who elect to be covered are subject to all provisions of the Unemployment Compensation Act.

Date of Liability

An employer becomes liable the first day that wages are paid for services provided in the District of Columbia. Household employers become liable as of the beginning of the first quarter in which they pay at least $500 in aggregate wages.

Termination

An employer who no longer has employees and does not expect to hire may terminate liability by contacting the Office of Unemployment Compensation—Tax Division.

REPORTING REQUIREMENTS

Filing Contribution and Wage Reports and Paying Taxes

All employers liable to the District of Columbia must file Contribution and Wage Reports, Form UC-30 (quarterly) or Form UC-30H (annually). Full instructions for completing the Contribution and Wage Reports (Forms) are included with the Forms.

Non-household employers will file quarterly using Form UC-30. The due dates for Form UC-30 are as follows:

Filing Schedule for UC-30

Quarter	Months	Report Due Date
First	January, February, March	April 30
Second	April, May, June	July 31
Third	July, August, September	October, 31
Fourth	October, November, December	January 31

Household employers may elect to file quarterly using Form UC-30 or annually using Form UC-30H. This election must be requested when the household employer first registers. At the beginning of a new reporting year, the household employer may request, in writing, to change its filing schedule.

The due date for Form UC-30H

Quarter	Months	Report Due Date
Quarterly wages are line-itemed and reported on one form	January – December	April 15

Form UC-30 is mailed near the end of each quarter to all employers reporting quarterly. Form UC-30H is mailed in January, following the end of the report year, to all household employers reporting annually. These Forms are pre-printed with the employer name, address, account number, quarters or year to be reported, due date, and the tax rate to be used when computing the tax due. If the Form is not received, please request the DOES Office of Unemployment Compensation—Tax Division to mail a duplicate form. Failure to receive a quarterly or annual Form does not relieve the employer of the responsibility for filing.

Employers are required to list the name, Social Security number, and gross wages paid for each employee on the Form. Forms with incomplete, inaccurate or missing information will be rejected. Rejected Forms will be subject to penalty and interest charges, if not corrected and submitted by the due date (see "Making Corrections" below for more details).

Wages must be reported on a <u>when-paid basis</u> and not when earned. As an example, an employee works the calendar week of Sunday, March 20 through Saturday, March 26 and earns $600 in gross wages. The employee is paid the following week, on Friday, April 1. Therefore, the $600 wages should be reported on the Form for the quarter ending June 30 because **it was actually paid during the April-June quarter**. It should not be reported for the quarter ending March 31, even though it was earned during that quarter. These instructions apply to all employers, since the annual report requires a breakdown of wages by quarter.

Remittance of the full amount of UI taxes due should accompany all Forms. Checks and money orders should be made payable to either the "Department of Employment Services" or "DOES." Please list the 6 digit UI Employer Account Number on the check or money order and mail the completed Form and accompanying payment (if a tax payment is due) in the return envelope provided in the Form packet.

Magnetic Reporting

Employers who have more than 250 employees are required to submit their wages on magnetic media. Employers with less than 250 employees, who have automated payrolls, are encouraged to submit Form UC-30 on magnetic media. Wage data submitted electronically eliminates the possibility of error in entering data. Record formats will be sent upon request. **For comprehensive information about magnetic media, please visit the following link: http://does.dc.gov/node/200672**

Making Corrections

If you find that you have submitted an incorrect Form, submit the corrected information in writing immediately using the Statement to Correct Contribution and Wage Report, Form UC-226. Include the UI Employer Account Number and submit to:

Department of Employment Services
Office of Unemployment Compensation—Tax Division
4058 Minnesota Avenue, N.E., 4th Floor
Washington, D.C. 20019

Interest and Penalty

Forms and/or taxes submitted after the due dates and rejected Forms are subject to interest and penalty. The interest rate is 1.5 percent of the tax due per month, or fraction thereof, until paid. The penalty is 10 percent of the tax due, or $100, whichever is higher.

The UC30 Quarterly report follows the following schedule: For March 31 reports, the final report is due on April 30. If the report is not received on the due date, a penalty is assessed on May 10, and a delinquency notice is sent on May 31. For June 30 reports, the final report is due on July 31. If the report is not received by the due date, a penalty is assessed on August 10, and a delinquency notice is sent on August 31. For September 30 reports, the final report is due on October 31. If the report is not received by the due date, a penalty is assessed on November 10, and a delinquency notice is sent on November 30. For December 30 reports, the final report is due by January 31. If the report is not received by the due date, a penalty is assessed on February 10, and a delinquency notice is sent on February 28.

Penalty Assessment and Delinquency Schedule for Form UC-30

UC30 Quarterly Report	Report Due	Penalty Assessment	Delinquency Notice Sent
March 31 (1st Quarter)	April 30	May 10	May 31
June 30 (2nd Quarter)	July 31	August 10	August 31
September 30 (3rd Quarter)	October 31	November 10	November 30
December 30 (4th Quarter)	January 31	February 10	February 28

Annual Report Penalty and Delinquency Schedule for Form UC-30H

UC30H Annual Report	Report Due	Penalty Assessment	Delinquency Notice Sent
Calendar Year	4/15	4/25	5/15

Wage Information

Employers must include on the Forms all wages paid to employees for personal services rendered. This includes commissions, bonuses, tips, gratuities, back pay awards, vacation pay, severance pay, and sick pay, unless paid under a third-party plan or system.

Employers must also report as wages all remuneration using a method of payment other than cash. Examples of non-cash remuneration are meals and lodging.

The following payments are not considered wages:

- Discounts on purchases;
- “Meal money" when working late;
- Employer share of contributions to a fund under a plan or system for retirement benefits, or health and life insurance benefits;

- Sick pay under a third party plan or system; or
- Travel expenses actually incurred and paid.

Reporting Changes

When any change in your business occurs, it is your responsibility to notify the Tax Division promptly. Form UC-30 includes an area for reporting these changes. These changes include:

- Change in the name of the legal entity;
- Change of designated legal or third party representative;
- Change of address, phone number or e-mail address;
- Acquisition of another business, partial or total;
- Change of ownership or business reorganization (e.g., a change from a sole proprietorship to a partnership);
- Sale or transfer of the business, partial or total; and/or
- Closing of business.

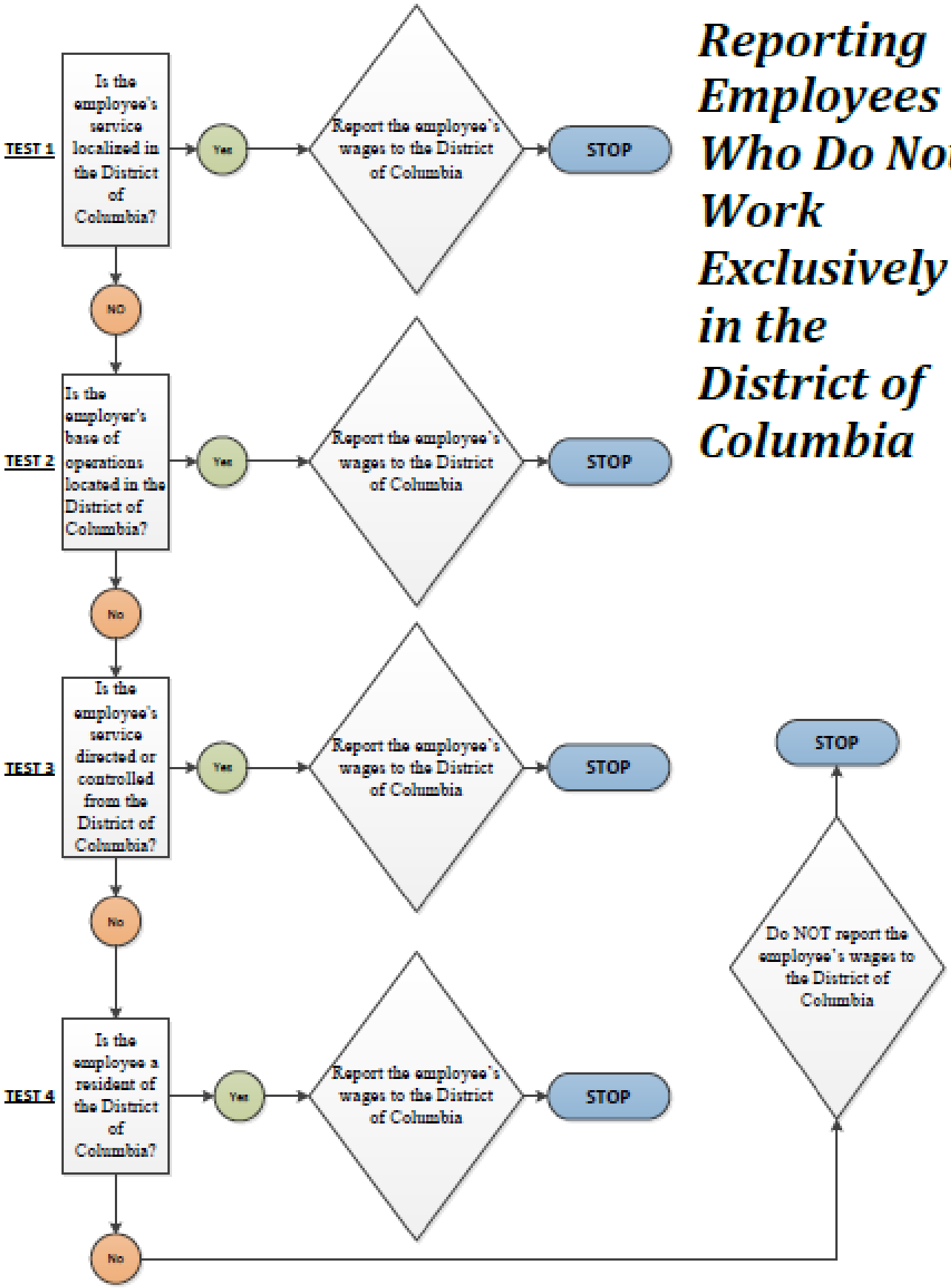
Reporting Employees Who Do Not Work Exclusively in the District of Columbia

If you have employees who perform services both in the District of Columbia and in one or more other states, the application of the following guidelines will determine whether you should report such employees to the District of Columbia:

1. Is the employee's service localized in the District of Columbia? Localization occurs when the service performed outside of the District of Columbia is incidental in nature. Service is considered incidental if it is temporary or transitory in nature or consists of isolated transactions.
2. If the employee's service is not localized in the District of Columbia or another state, is the employer's base of operations located in the District of Columbia?
3. If the employee's service is not localized in the District of Columbia and the employer's base of operations is not located in the District, is the employee's service directed or controlled from the District of Columbia?
4. If none of the above is applicable, is the employee a resident of the District of Columbia?

Use the standards above, in order of priority, to determine whether to report the employee's wages to the District of Columbia.

Reporting Employees Who Do Not Work Exclusively in the District of Columbia



Reporting Individuals Working Overseas

Citizens working abroad for an American employer should be reported to the District of Columbia if the employer's principal place of business in the United States is located in the District of Columbia. In cases where there is no place of business in the United States, citizens working abroad should be reported to the District of Columbia if the employer is a corporation organized under the laws of the District of Columbia or if the employee is a resident of the District of Columbia.

UNEMPLOYMENT INSURANCE TAX

Rate for Newly Liable Employers

Employers who are newly liable for unemployment insurance taxes are assigned a standard tax rate equal to the average rate of contributions paid by all employers the preceding year, or 2.7 percent, whichever is higher. Accounts will be rated on their unique experience on or after they have completed 36 months of liability as of the rate computation date (June 30).

Rate for All Other Employers

Employers other than those who are newly liable are taxed based on their experience rate. The experience rate is designed to ensure that each employer contributes a fair share to the Trust Fund. Generally, higher rates are assigned to employers with high employee turnover because their unemployment experience results in greater Trust Fund outlays.

Several factors determine the actual experience rate. These include:

- The amount of UI benefits paid to former employees and charged to an employer's account;
- The amount of taxes paid; and
- The average size of an employer's annual taxable payroll for the three preceding years.

An employer's tax rate is also determined by the status of the Trust Fund. During each calendar year, one of six tax tables is in effect, depending on the balance in the Trust Fund as of the prior September 30th. The six tax tables can be viewed at http://does.dc.gov/page/ui-taxes.

Notification of Tax Rate

Tax Rate Notices (Form UC-632 or UC-632A) are mailed to employers in December or January. The tax rate will be conclusive and binding unless a written application for review and re-determination is filed with DOES within 30 days from the date of the annual tax rate notice. Requests for review and re-determination must specify the basis for disputing the annual tax rate. Reduction of a tax rate cannot be granted for purely economic reasons.

Taxable Wage Base

District of Columbia UI taxes are payable, at the assigned rate, on the first $9,000 paid to each covered employee during the calendar year.

Administrative Assessment

The District of Columbia enacted legislation that requires employers to pay an administrative assessment of two-tenths of one percent (0.2%) on taxable wages reported each quarter. This administrative assessment supports the administration of the District of Columbia UI program.

This administrative assessment is payable by both rated (tax-paying) and reimbursable employers on the first $9,000 of wages paid to each employee during a calendar year. The assessment amounts to a maximum payment of $18 for each employee.

For rated employers, this administrative assessment is in addition to their regular UI tax. It is due by the same date as the regular UI tax and may be included as a single payment. Currently, reimbursable employers are billed each quarter for the administrative assessment after the quarterly report is processed and the taxable wages are computed.

Rated employers should note the following important point: Only the amount paid in regular UI taxes may be reported to the IRS on Form 940.

Federal Unemployment Taxes

Employers, excluding non-profit employers, also pay annually a federal unemployment insurance tax (FUTA) to the Internal Revenue Service(IRS). Money raised from FUTA is used for federal unemployment insurance purposes, including federal grants to pay the cost of administering UI and job service programs. FUTA may also be used to provide federal extended UI benefits. Employers subject to District of Columbia unemployment taxes may receive up to 5.4% credit against their FUTA. Annual filers must have their annual Contribution and Wage Reports submitted to DOES - postmarked by April 15 in order to be considered timely. DOES certifies annually to the IRS a record of timely District of Columbia unemployment insurance payments by employers. This certification is used by the IRS to determine your eligibility to receive credit toward your FUTA obligation. Employers may request, in writing, an abstract of the payments made to the District of Columbia.

NOTE: Non-profit organizations that qualify under Section 501(c)(3) of the Internal Revenue Code are exempt from this federal tax.

Reimbursement Payment Option

Non-profit organizations with 501(c)(3) classifications have the option of either paying quarterly taxes or reimbursing the Trust Fund quarterly for the amount of UI benefits actually paid to former employees, a form of self-insurance

By default, non-profit organizations are rated employers. If a non-profit organization wants to exercise the option of being a reimbursable employer, a written request to become a reimbursable employer must be made at the time liability is established with DOES. Once a non-profit employer elects to become a reimbursable employer, this option must remain in effect for a minimum of two calendar years. After this two-year period, a written request may be submitted to change to a rated employer. Some factors to consider in deciding whether to become a reimbursable employer are:

- Turnover rate: generally reimbursement is more advantageous to employers with stable employment;
- Estimation of cost: rated employers have known costs based on their tax rate, payroll, and taxable wage base, while reimbursable employers could have varying costs, depending on the number of former employees receiving benefits.

Reimbursable employers submit quarterly payroll reports. Every quarter, the reimbursable employer is sent a billing notice that lists the UI benefits charged to the account. This bill is payable within 30 days of the date of the notice. Interest and penalties are assessed for delinquent payments.

Successor Employer

An employer who takes over substantially all of the business or assets of another employer is considered a successor. As a successor, the employer inherits both the tax rate and the experience rating history of the preceding employer. An employer is not considered a successor if all four of the following conditions are met:

- The transferee has not assumed any of the transferor's obligations;
- The transferee has not continued or resumed transferor's goodwill;
- The transferee has not continued or resumed the business of the transferor, either in the same establishment or elsewhere; and
- The transferee has not employed substantially the same employees as those the transferor had employed in connection with the assets transferred.

COMPLIANCE AND ENFORCEMENT

Field Audits

In order to ensure compliance with the taxing provisions of the law, field audits are conducted periodically to review employer records. An audit may disclose an underpayment or overpayment of taxes by an employer. For cases of underpayment, the auditor will collect additional taxes and interest due. For cases involving overpayment, the auditor will assist the employer in applying for a tax refund or credit adjustment.

All tax auditors carry DOES-issued identification. Do not hesitate to ask for proper identification.

Collection Activities

DOES maintains a vigorous collection program to obtain delinquent reports and taxes. This includes the placing of liens against the assets of a business and collection by civil and criminal court action.

The Compliance and Clean Hands Certification Process

DOES participates in the Compliance and Clean Hands Certification Process. These are two different avenues used by the District Government to determine if prospective contractors, entities, and individuals needing licensure or bidding on District contracts are in compliance with District laws.

Compliance

Contracting specialists from District of Columbia agencies with contracting authority and those from the D.C. Office of Contracting and Procurement forward written requests inquiring about the compliance status of entities that wish to do business with the District. The Tax Division forwards a response to these specialists to denote whether the entity is “In Compliance,” “Not in Compliance,” or “Not Registered.” If the entity is “not in compliance”, the entity must become compliant by filing missing reports and/or remitting payment to clear monetary delinquency. Payments must be made by certified funds. If the entity is “not registered,” it must submit documentation to the agency so that the agency can determine if the entity is liable under the statute. Once the entity resolves the issues, a revised compliance response is forwarded to the appropriate contract specialist to state that the entity is in compliance because they resolved their issue in full or are in compliance with an approved payment agreement. The compliance process is automated due to the high volume of requests.

Citywide Clean Hands Certification

The “Clean Hands” Mandate (D.C. Code § 47-2862) stipulates that individuals and businesses, known as entities, are to be denied city goods or services if there is a debt owed to the District of Columbia of more than one hundred dollars ($100.00) for fees, taxes, fines, or penalties and/or failure-to-file any required tax filings with the Office of Tax and

Revenue (OTR) or DOES. The Citywide Clean Hands database is accessible to many District agencies. Individuals or entities found to be "Non-Compliant" must resolve the issue with either OTR or DOES, or both. Entities with a delinquency at DOES must submit the required reports and/or remittance due. Remittances/payments must be in the form of certified funds. Once the items needed to resolve the delinquency are received, the entity is deemed "Compliant" and the database is updated as such.

The DOES Tax Division is not a blanket issuer of Clean Hands Certifications to the public. It only updates those entities that have a non-compliant issue and who resolve their issue in full or are in compliance with an approved payment agreement.

Deferred Payment Contracts (DPC)

The Unemployment Tax Regulations allow for a delinquent employer to liquidate their delinquency by making regular monthly installments. The Director may authorize an employer to pay delinquent amounts by making regular monthly installments that will liquidate the delinquency in the shortest amount of time deemed reasonable by the Director. The initial period is of (6) months duration. The period may be extended by the Director or designee if employer circumstances change and the employer requests re-negotiation. A deferred payment agreement cannot be negotiated if the account has missing or unfiled reports.

The employer must make all installment payments timely. A stipulation of the agreement is that reports due subsequent to the signing of the DPC must be filed timely and paid in full. If this stipulation is not met, the agreement is considered null and void.

The particulars of the DPC are set forth in writing. The agreement is printed in three (3) copies. All three copies of the agreement must be signed by the employer signatory able to bind the entity. The agreement must then be signed by the agency. The employer will receive a copy of the executed agreement for their records. The remaining copies become part of the agency files. The employer account is coded as being under a DPC and the payment agreement is closely monitored. If an employer defaults, the delinquency is subject to further agency collection procedures.

UI BENEFITS PROGRAM

WHO MAY FILE AN UNEMPLOYMENT INSURANCE CLAIM

Any worker who is unemployed or who is working less than full-time may file a claim. A claim for benefits can be filed via Internet at www.ui.dc.gov or www.dcnetworks.org. A claim may also be filed via telephone at 202-724-7000. Filing a claim form via the Internet or telephone is the fastest and most efficient way to complete a claim for benefits. In addition, claim applications may be filed at any American Job Center located in the District of Columbia. A full listing of the American Job Centers' locations can be found at www.does.dc.gov.

Initial claims against the District of Columbia may also be filed at an unemployment office in any of the 50 states, Puerto Rico, and the Virgin Islands. These are called "interstate" claims. An example of an interstate claimant would be an individual who relocated to the state of New York after being laid off from employment in the District of Columbia. The individual would file an unemployment claim against the District of Columbia through an unemployment office in the state of New York or via the Internet at www.ui.dc.gov or www.dcnetworks.org.

Claimants are also able to file for their weekly benefits online at www.ui.dc.gov or www.dcnetworks.org, by phone or by mailing in a paper claim form. Claimants are encouraged to utilize the website or phone to file their weekly claim forms as mailing in paper forms can result in payment delays.

WAGE REQUIREMENTS for ELIGIBILITY

To be eligible for unemployment insurance benefits, an individual must meet the following wage requirements:

- Wages must be reported in at least two quarters of the base period (See base period definition below.);
- At least $1,300 in wages must be reported in one quarter of the base period;
- At least $1,950 in wages must be reported for the entire base period; and
- Total base period wages must be at least 1.5 times the wages in the highest quarter or be within $70 of that amount. For example, an individual has total base period wages of $5,000, with $3,500 in the highest quarter and $500 in each of the other three quarters. This individual would not be eligible because the total base period wages of $5,000 are not at least 1.5 times the wages in the high quarter (1.5 x $3,500 = $5,250), nor are they within $70 of that amount.

BASE PERIOD AND MONETARY ELIGIBILITY

The base period is a 12-month period that is determined by the date the claim is filed.

The wage calculation used to determine monetary eligibility is either traditional or alternative.

All claims are initially calculated for monetary eligibility using the traditional base period. The traditional base period uses the first four of the last five completed calendar quarters immediately preceding the effective date a claim is filed. If a claim fails to meet the monetary wage requirement to establish a traditional base period claim, an alternative base period calculation is used.

An alternative base period calculation uses the last four completed calendar quarters immediately preceding the effective date a claim is filed.

If neither base period calculation meets the wage requirements to establish a weekly benefit amount, the claim is denied as being monetarily ineligible.

MISSING WAGES

If a claimant determines base period wages from covered employment are missing from the wage records, DOES will investigate the missing wages. Employers may be subject to fines, interest, and penalty assessments for failing to report or properly classify wages.

AMOUNT OF BENEFITS

Weekly Benefit Amount

A claimant's weekly benefit amount is calculated as 1/26th of the base period quarter with the highest amount of wages. For example, if an individual has $5,200 in wages in the highest base period quarter of wages, then the corresponding weekly benefit amount would be $200 ($5200/26).

The maximum weekly benefit amount, established by law, is $359.00. All claimants with wages of $9,334 and above in their high quarter of the base period receive this weekly benefit amount.

Total Benefit Amount

The total benefit amount that a claimant may receive on a claim is the lesser of 26 times the weekly benefit amount or one-half of the total wages in the base period. For example, a claimant's weekly benefit amount is $50 and the total base period wages are $2,300; this claimant would be entitled to $1,150 in total benefits, which is one-half of the base period wages amount of $2,300, rather than 26 times the weekly benefit amount of $50, or $1,300.

BENEFIT YEAR

The benefit year is a 52-week period in which a claimant may collect benefits up to the maximum total benefit amount. The benefit year begins with the Sunday of the week in which the individual first filed a claim for UI benefits.

An individual may not file a new UI claim against the District of Columbia until the current benefit year has ended, even if all benefits have been received.

WAITING PERIOD

Otherwise eligible claimants must be unemployed for a waiting period of one week before benefits are payable. The waiting period must be within the benefit year that includes the week for which the payment of benefits is claimed. The week cannot be counted as a waiting week if benefits have been paid with respect to such week.

EXTENDED BENEFITS

During periods of very high unemployment, claimants may be eligible for extended benefits. Typically these benefits are financed entirely by federal funds. However, some extensions may be financed one-half by federal funds and one half by the District of Columbia Trust Fund.

OTHER ELIGIBILITY REQUIREMENTS

In addition to wage requirements, claimants must also meet all of the following requirements:

- Unemployed through no fault of their own.
- Available for work: ready and willing to accept work considered suitable because of past training, education, or experience.
- Physically able to work: claimants may not collect benefits while sick, injured, or disabled.
- Actively seeking work, using methods that are customary for the occupation. Periodically, may be required to report to an American Job Center to demonstrate work search activities.

- Not receiving unemployment benefits from another state.

REQUEST FOR SEPARATION INFORMATION

Once a claimant files an initial claim for UI benefits, a request for separation information is mailed to the last (30 day) employer. If the reason for separation is other than lack of work, the employer must provide full details concerning the separation within seven (7) calendar days. The employer may return the form to the address specified on the form or respond via the Internet at www.dcnetworks.org . The form may also be faxed to Central Claims at (202) 698-5707. Employers are strongly encouraged to register with www.dcnetworks.org to monitor and manage UI claims activity on their UI accounts.

If responding via the Internet, click on the "Employers" tab at the top of the page and then select "Respond to Requests for Separation Information." Use the UI account number and the first 5 digits of the FEIN to login. After logging in, select "pending" cases to review recent separations. Click on the column names to change the order of the information. Employer comments concerning the separation can be added after clicking the "Edit" button.

The last employer may also be contacted via telephone by a Claims Examiner with regard to the claimant's separation. This is normally done to clarify information provided on the returned separation form.

In addition to receiving the request for separation information form, the last employer will also receive a copy of the Claimant's Monetary Determination. This form indicates the claimant's weekly benefit amount and the maximum amount that may potentially be collected.

Employers who fail to respond to requests for separation information may negatively impact the benefit charges and resultant tax rates on the Base Period employers who will be charged for any payments made to the claimant. Recent federal legislation mandates fines, penalties, and the loss of the ability to remove benefit charges from accounts that exhibit a history of noncompliance to wage, employment, and separation information.

NOTIFICATION TO BASE PERIOD EMPLOYERS

Employers for whom the claimant worked during the base period will also receive a notification that an initial claim has been filed. This form will indicate the base period wages reported by the employer, the percentage of total benefits that may be charged to the employer, and the total maximum potential charge. This information is also available via the Internet at www.dcnetworks.org. Click on the 'Employers' tab at the top of the page and then select "View Potential UI Charges." Use the UI account number and the first 5 digits of the FEIN to log in. Click on the column names to change the order of the information.

Employers should review this information carefully to ensure base period wages are correct. If base period wages do not agree with quarterly wages previously reported on the quarterly or annual payroll report submitted to DOES, or if the employer has no record of the individual ever having been an employee, the employer should notify the Office of Unemployment Compensation—Tax Division at (202) 698-7550 or use the "Contact Us" information provided on the Internet. Please note that a Base Period employer is not sent a Notice of Determination if it is not the separating employer. A claimant's eligibility is determined solely on the last separating employer for which they worked for 30 days, regardless of whether this employment is inside or outside the base period.

DISQUALIFICATION OR INELIGIBILITY

Claimants may be disqualified from receiving benefits or held ineligible for any of the following reasons:

- Voluntarily leaving their last (30-day) employer without good cause connected with the work;
- Being discharged by their last employer for gross misconduct that is supported by evidence;
- Being discharged by their last employer for other than gross misconduct;
- Refusing to apply for or accept suitable work without good cause;
- Participating in a labor dispute other than a lockout;
- Being physically unable to work or unavailable for work;
- Failing to report as directed;
- Failing to attend a training course recommended by DOES;
- Lacking authorization to work in the United States; and/or
- Having reasonable assurance of continuing employment where the employer is an academic institution or a sports team.

REDUCTION OF WEEKLY BENEFIT AMOUNT

A claimant's benefit amount may be reduced for the following reasons:

Receipt of Pension

Where the claimant's pension is received from a Base Period employer and the claimant made 0% contribution to the pension fund. Therefore, in addition to private funds that meet these criteria, Social Security, Federal Civil Service, or DC Government pensions are not deductible for UI benefits purposes.

Earnings

All earnings from work, including self-employment must be reported on the claimant's weekly or bi-weekly claim form. The following formula is used to determine the amount of the weekly benefit that will be paid when wages are earned during a benefit week:

- Add $20 to the weekly benefit amount.
- Subtract 80% of the gross weekly wages.
- The remainder, rounded down, is the reduced weekly benefit amount.

Note: A claimant working full-time is not eligible for benefits, regardless of the amount of the gross weekly earnings. Full time status is determined by each individual employer.

Overpayments

If claimants are determined to have received benefits to which they are not entitled, they will receive a written notice that explains the amount overpaid and the reason for the overpayment. Some of the most common reasons for overpayments are the following:

- Failure to report earnings;
- Incorrectly reporting earnings (e.g., reporting net earnings instead of gross earnings);
- Failure to report pensions;
- A decision by an Appeals Examiner or the Office of Administrative Hearings which overturns an earlier ruling that claimants were entitled to benefits;
- Continuing to file for benefits after return to full-time work; or

- Back-pay awards: If claimants have been restored to work with back pay, they are overpaid for the weeks for which they received UI benefits. If an employer makes a back-pay award to a claimant who has received benefits during the same period covered by the back-pay award, the employer is required by law to withhold from the back-pay award an amount equal to the benefits paid. For the amount of benefits received or payment information, contact the Benefit Payment Control Unit at (202) 698-5111.

Repayment of Overpayments

Claimants who are overpaid are liable for full repayment to the state. Repayment may be made either in a lump sum or in agreed upon installments. Future unemployment benefits due may also be withheld to satisfy outstanding overpayments. If repayment is not made, legal action will be taken to collect the overpayment.

Penalty for Fraud

If claimants knowingly make false statements, falsify work search contacts, or withhold important facts in order to obtain or increase benefits, they may be disqualified for up to one year beyond their benefit year ending date. They are also subject to civil or criminal prosecution and possible incarceration.

Tax Withholding

UI benefits are subject to both federal and District income taxes. Claimants can choose how deductions are made from UI benefits and claimants are sent a Form 1099 at year end.

Child Support

UI benefits are subject to child support obligations. DOES is required to withhold and forward these deductions taken from the claimant's weekly benefit check in order to satisfy the obligation outlined in a Child Support Order.

IMPROPER PAYMENTS

Detection of Improper Payments

DOES employs a number of techniques to detect claimants who may be receiving or who have received benefits to which they are not entitled. These include:

- A random audit of claims by the Benefit Accuracy Measurement Unit, and
- A computerized cross match of wages reported by employers with unemployment benefits paid for the same weeks.

Role of Employer in Detecting Improper UI Benefit Payments

Every quarter, employers receive a summary of all charges to their accounts. Employers should carefully review these quarterly charge statements to see if there are individuals listed as receiving UI benefits who returned to work during the quarter in question. In some cases, a claimant may have been on an employer's payroll and properly received unemployment benefits for the same quarter. Employers who suspect that a claimant may have received improper benefits should contact the Office of Unemployment Compensation—Benefit Payment Control Unit at (202) 698-5111.

Employers may also help to detect improper benefit payments by cooperating with requests for information received from DOES with regard to detailed weekly earnings for claimants suspected of being improperly paid.

BENEFIT CHARGES

Charging of Benefits

A Base Period employer is liable for the cost of benefits paid to former employees through charges to the employer account. UI benefits are charged in proportion to the percentage of total base period wages paid to the former employee. For example, if an employer paid 100 percent of the claimant's base period wages, the account would be charged 100 percent of the UI benefits paid to the former employee. If an employer paid only 25 percent of the base period wages, the account would be charged for 25 percent of the UI benefits paid to the former employee.

Charges to the account are one of the three factors that enter into the calculation of the annual tax rate. The other factors are taxes paid and total payroll. Therefore, charges could increase the tax rate.

Notice of Benefit Charges

Every quarter, employers receive a charge statement detailing all charges against the account for that particular quarter. The statement lists the claimant's name, Social Security number, and total charges. Employers will also receive an annual detailed charge statement covering the period July through June. This charge statement is not a tax due notice. The charging information is also available at www.dcnetworks.org. Click on the "Employer" tab at the top of the page and then select "View UI Charges." Use the UI employer account number and the first 5 digits of the FEIN to login. Click on the column names to change the order of the information.

A reimbursable employer will receive a quarterly bill (Form UC 244) accompanied by a detailed listing of each individual charge against the account. Payment on this quarterly bill is due 30 days from the date of the notice.

Contributory employers are not charged in the following circumstances:

- When benefits are paid subsequent to a claimant's re-qualification after being disqualified for voluntarily leaving the last employer without good cause connected with the work or for misconduct in the course of the last work. All base period contributory employers are relieved of such charges.
- When benefits are paid to a claimant who became unemployed as a direct result of domestic violence.
- When benefits are paid to a claimant who is a continuing part-time employee of an employer other than the separating employer. It is the responsibility of the continuing contributory employer to notify DOES in this case. Only the continuing contributory employer is eligible for this non-charging.
- When extended benefits are paid to a claimant who has exhausted regular benefits. All base period contributory employers are automatically relieved of such charges.

Reimbursable employers are responsible for all benefits charged to their accounts for regular UI and, for the non-federal share, 50% of extended benefits that are charged to their accounts.

NOTIFICATIONS AND APPEAL RIGHTS

Notification to Claimant of eligibility for UI benefits and Right to Appeal

Claimants are sent a written Notice of Determination from a Claims Examiner that advises them of their eligibility for benefits and provides the reason(s) for the denial or approval for these benefits. A copy of this determination is also sent to the last separating employer.

If claimants or employers disagree with such a determination, either party has the right to file an appeal. Any appeal must be filed in writing within 15 calendar days of the date the determination was certified as being mailed or hand delivered.

Notification to Last Employer and Right to Appeal

In addition to the Notice of Monetary Determination, the last employer will also receive a notice on whether a claimant has been disqualified because of the circumstances of their separation from the employer. A request for an appeal may be filed with the Office of Administrative Hearings in person at One Judiciary Square, 441 4th Street, NW, Suite 450N, Washington, DC 20001-2714; via fax at (202) 442-9451; or via email at oah.filing@dc.gov.

***Note:** Please make sure that a copy of the determination that is being appealed is submitted at the time of the appeal.

Appeal Rights of Employers Who Are Not the Last Employer

A decision on eligibility for benefits may be imposed only with regard to the last (30-day) employer. Base Period employers, who are not the last separating employer, may only appeal a claimant's entitlement to benefits based on the separation from the last employer. Base Period employers may present evidence at an appeal hearing regarding the claimant's separation from the last employer and may cross-examine the claimant at such hearing.

Base Period employers also have the right to appeal a claimant's continuing eligibility for benefits by contesting availability for work and/or physical ability for work.

THE APPEAL PROCESS AND NOTICE OF HEARING

Once an employer has filed an appeal contesting a claimant's eligibility or a claimant has filed an appeal contesting ineligibility, a Scheduling Order and Notice of In-Person Hearing (Scheduling Order) will be sent in advance of the scheduled hearing by the Office of Administrative Hearings. This notice will indicate the date, time, and place of the hearing. Claimants and employers should be prompt, as failure to appear at the scheduled time may result in a decision without the absent party's direct testimony. Please refer to the Scheduling Order or contact the Office of Administrative Hearings for any questions or concerns about the hearing.

MAINTAINING INTEGRITY IN THE UNEMPLOYMENT INSURANCE PROGRAM

The UI program is the most successful social insurance program enacted by Congress. The program is primarily funded by employers and is operated by states under the guidance of the United States Department of Labor. The UI program operates on the principle of trust. Trust in the belief that the employer will comply with the proper classification and the reporting of wages liable to the District of Columbia. Trust in the belief that claimants who file for benefits meet the eligibility requirements for the receipt of UI benefits.

Our ability to efficiently and accurately process UI claims depends on the speed and accuracy of the information received from employers and claimants to make timely decisions.

Over the last few years, concerns about the error rates associated with the payment of benefits from social insurance programs have brought increased attention to the factors that are used to make eligibility determinations. Legislative bodies have placed a higher degree of interest in eligibility and payment determinations. Greater emphasis has been placed on the importance and requirement of employer participation to increase the level of integrity in the UI program.

Please participate in following activities that will greatly enhance our ability to protect the UI Trust Fund, by reducing erroneous payments and keeping UI tax rates competitive.

- Use www.Everify.com to determine if potential employees are authorized to work in the United States.
- Report all new hires to the State Directory of New Hires. Employees hired in the District of Columbia should be reported to https://dc-newhire.com.

- Keep contact information current. Inform DOES of the contact addresses for tax and benefit correspondence. If a third party agent is used, please provide DOES with the mandatory Power of Attorney form. The form must specify the transactions the agent is authorized to perform.
- Promptly respond to all requests for separation, wage, and employment information from DOES. Employers are encouraged to manage UI claims online at www.dcnetworks.org. Promptly provide facts when responding to separation requests…Be Proactive!
    - Give dates of significant events (e.g., issuance of handbooks, policies, warnings, reprimands, notices, etc.).
    - Include who, what, when, where, how, and the degree to which an offense occurred.
    - Include copies of policies, rules, and regulations that were violated.
    - Include eye witness testimony.
- Adopt rules, policies, and codes of conduct (e.g., Employee Handbook).
- Properly classify workers who are hired to engage in activities that support the continuing operations of the business enterprise.
- Report employers who improperly classify workers.
- Review quarterly charge statements or billing notices for inaccuracies or suspicious activity.
- Contact DOES for questions and guidance related to the UI program.

SHARED WORK UNEMPLOYMENT COMPENSATION PROGRAM (SHARED WORK PROGRAM)

Shared Work is a voluntary program that provides an alternative to layoffs for employers confronted with a temporary decline in business. The principle behind Shared Work is simple: instead of laying off a percentage of the work force to cut costs, an employer could reduce employees' hours by the same percentage and keep the entire work force on the job.

Shared Work offers many benefits to employers. Through this program, an employer maintains high productivity and quality because the existing trained work force remains in place. This means that employers can avoid the time and expense of rehiring and retraining new employees. Shared Work allows employers to maintain high employee morale because employees can avoid the insecurity and unrest that an impending layoff could bring.

Eligibility

To be eligible for the Shared Work Program, an employer must certify that the implementation of a shared work plan would be in the place of temporary layoffs that would affect at least ten (10) percent of the employees in an affected unit. Employers must also certify that they plan to reduce work hours by no less than 20% and no more than 40% for workers in an affected unit. Employers must intend to show that all employees in an affected unit are treated equally.

Submitting an Application

The Shared Work Plan application is a fillable PDF document and can be downloaded from the DOES Shared Work Program website at http://does.dc.gov/page/dc-shared-work-plan-application. Each application must be completed in its entirety and it must be approved in writing for all employees under a collective bargaining agreement.

Additional information about eligibility and the application process to the District's Shared Work Program can be found at: http://does.dc.gov/page/shared-work-unemployment-compensation-program.

UI STATE INFORMATION DATA EXCHANGE SYSTEM (UI SIDES)

SIDES E-Response is a data exchange system that provides an electronic and nationally standardized method through which employers can communicate with the District. SIDES E-Response is available to employers at no charge and it helps to simplify and streamline UI processes for employers. It has the benefits of helping employers to save time and money by providing accurate and timely information to state agencies. SIDES reduces paperwork, reduces follow up requests and phone calls, and helps to keep UI rates as low as possible by reducing improper payments to employees. DOES encourages all District employers to take advantage of using SIDES as a method to communicate and respond to UI requests within the District.

Additional information about using SIDES can be found at: http://info.uisides.org/.

FREQUENTLY REQUESTED CONTACT INFORMATION

Division	Telephone Number	Web site/Email Address
General Tax Information	202-698-7550	www.does.dc.gov
Tax Division – Registration	202-698-7550	registration@does.dc.gov
Tax Division – Accounting	202-698-7550	
Tax Division – Electronic Filing Instructions		does.dc.gov/node/200672
Benefits Division – General Information	202-698-5111	www.dcnetworks.org
Benefits Division – Claims Information	202-698-5111	www.dcnetworks.org
Benefits Division – Charge Protests	202-698-5111	benefitroc@does.dc.gov
Wage and Hour Division	202-671-1880	www.does.dc.gov
Worker Compensation Division	202-671-1000	www.does.dc.gov
E verify (Worker Authorization)	800-791-1427	www.Everify.com
District of Columbia New Hire Reporting	202-671-1880	https://dc-newhire.com
Office of Tax and Revenue Business Registration	202-727-4829	www.ocfo.dc.gov
American Job Center – Headquarters	202-724-2337	www.dcnetworks.org
American Job Center – Northeast	202-576-3092	www.dcnetworks.org
American Job Center – Northwest	202-442-4577	www.dcnetworks.org
American Job Center – Southeast	202-741-7747	www.dcnetworks.org
Summer Youth Employment Program	202-698-3492	www.summerjobs.dc.gov
DOES Equal Employment Opportunity Program	202-671-0891	eo.does@dc.gov
Office of Administrative Hearings	202-442-9094	www.oah.dc.gov
DC Chamber of Commerce	202-347.7201	www.dcchamber.org
Shared Work Unemployment Compensation Program	202-698-6364	sharedwork@dc.gov
SIDES		http://info.uisides.org/

EQUAL OPPORTUNITY IS THE LAW

DOES does not discriminate against any individual on the grounds of race, color, religion, sex, national origin, age, disability, marital status, personal appearance, sexual orientation, gender identity or expression, family responsibilities, genetic information, matriculation, or political affiliation or belief. Further, DOES does not discriminate against any beneficiary of programs financially assisted under Title 1 of the Workforce Investment Act of 1998 (WIA) on the basis of the beneficiary's citizenship status as a lawfully admitted immigrant authorized to work in the United States or participation in any WIA Title 1 – financially assisted program or activity.

If you think you have been discriminated against under any WIA Title 1 – financially assisted program or activity, you may file a complaint, within one-hundred-eighty (180) days from the date of the alleged violation, with the Department of Employment Services Equal Employment Opportunity Officer, 4058 Minnesota Avenue NE, Suite 5800, Washington, DC 20019, or you may file a complaint with the District of Columbia Office of Human Rights, 441 4th Street NW, Suite 570 North, Washington, DC 20001. A complaint of sexual harassment may be filed directly with the DC Office of Human Rights.

If you elect to file your complaint with DOES, the EEO Officer shall, insofar as is practicable, conduct the final interview no later than thirty (30) calendar days after the date of which the matter was called to the EEO Officer's attention. If you wish to file a formal complaint at the conclusion of counseling, you must do so within fifteen (15) calendar days of the receipt of the EEO Officer's notice of right to file a formal complaint with the DC Office of Human Rights.

For more information concerning the DOES Equal Employment Opportunity Program, please contact the Equal Employment Opportunity Manager at (202) 671-0891.