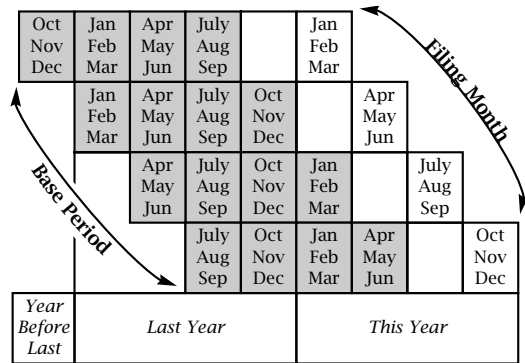


The base period of a claim is defined as the first four of the previous five completed calendar quarters immediately preceding the quarter in which the claim benefit year begins.

See the following chart for how to determine the base period of any claim. Locate the month the claim was filed in an **unshaded** box. The base period is the shaded region directly left of it.



## Determinations of the Division – When Payments May Not be Chargeable

### Charges to Contributing Employers

A **monetary factor** that prevents charges to a **contributing** employer’s account is:

If the individual was on a probationary period of 28 consecutive calendar days or less and such probation was reported to the DES on the quarterly report in which the

employment was performed. The instructions for reporting are included with the Missouri Quarterly Contribution and Wage Report (MODES-4) packet.

**Nonmonetary factors** that prevent charges to a contributing employer’s account are:

If the deputy’s determination:

1. Disqualifies the claimant for being discharged due to misconduct connected with the work, or for quitting without good cause attributable to the work or the employer.
2. Disqualifies the claimant for failure without good cause to accept suitable work offered by a former employer.
3. Indicates the claimant quit the employer to accept more remunerative work, or quit temporary work with the employer to return to work for a regular employer.
4. Indicates the claimant quit work, which was determined not suitable, within 28 calendar days of the first day worked.
5. Indicates that the employer was required to discharge the claimant because the claimant was placed on the Employee Disqualification List maintained by the Department of Health and Senior Services after the date of hire.

Employing **part-time workers** may create the situation that allows charges already made to be credited at a later time. Charges may be credited if the employer continued to employ the individual on a regular recurring basis each week claimed during the charged period, to at least the same extent that the employer previously had employed the individual, and if the employer so informs the DES within 30 days from the date of the Statement of Benefit Charges.

### Charges to Reimbursable Employers

The factors shown above that prevent charges to a contributing employer will not exempt the reimbursable employer from charges for all benefit payments.

If you have questions regarding your Statement of Benefit Charges, contact:

**Benefit Charge Subunit**  
**573-751-4034**  
**Fax 573-751-3312**

**Relay Missouri:**  
 If calling by home phone or cell phone, dial “711.”  
 All other callers should dial 800-735-2966.

# Employer Benefit Charges

*As Required Under the Missouri Employment Security Law*



Information Regarding the Quarterly Statement of Benefit Charges

Division of Employment Security



## Introduction

The information in this pamphlet is intended to provide Missouri employers with general information as an aid to understanding the Division of Employment Security's (DES's) quarterly Statement of Benefit Charges, and does not have the effect of law or regulation. The term "Employer" includes non-profit organizations, governmental entities, and all businesses whether operating as a proprietorship, partnership or corporation.

## The Statement of Benefit Charges (MODES-34)

### ***Mailing Date to Employers***

The DES is required to mail a Statement of Benefit Charges (MODES-34) to the employer each quarter in which a charge or a credit is made to the employer's account. If no charges or credits are assigned to the employer's account, no statement will be sent for that quarter.

The Statement of Benefit Charges is mailed by the 30th of the month following the end of each calendar quarter. Each statement includes an instruction sheet. Please read the instruction sheet because it includes useful information and instructions.

The Statement of Benefit Charges is not a bill. The Statement of Benefit Charges for reimbursable employers, however, will have a debit memo attached advising of the total amount due. This amount should be submitted promptly to the DES.

### ***What is a Benefit Charge?***

A base period employer determined chargeable during the quarter will be mailed a Statement of Benefit Charges. It will note the unemployment insurance (UI) claim weeks paid to each individual claimant, and the amount charged for the UI benefits paid. The charge may or may not equal the weekly UI benefit paid to the claimant.

The amount of benefits chargeable to each employer during the quarter is obtained by multiplying the UI benefits paid to a claimant by a ratio that is produced by dividing the claimant's total base period wages from such employer by the claimant's total base period wages. For example, if the ratio produced by dividing the wages the employer paid the claimant by the total amount of the claimant's based period wages equals 25 percent and the claimant's weekly UI benefit amount is \$100, the amount of benefit charges to the employer will be \$25 for each claim week paid to the claimant

during the quarter.

## Method of Financing

A for-profit employer always will be a tax paying "Contributing" employer; there is no exception. Any governmental entity or non-profit organization that meets the Internal Revenue Service (IRS) Code requirements described in Section 501(c)(3), however, may choose either the contributing method or elect to become liable for payments in lieu of contributions. This is called the "Reimbursement" method.

## Notice of a Claim Being Filed

Employers may receive notices of new or renewed claims when former employees file for Missouri unemployment insurance (UI) benefits.

Failure to protest the claim will make the employer's account subject to charges if UI benefits are paid. Any separation issue the employer did not protest within 10 days after being notified of the filing of an initial claim cannot be honored if the employer waits to raise the issue until the Statement of Benefit Charges is received.

## Extended Benefits

Section 288.062 of the Missouri Revised Statutes provides for

extended benefits and the charging of such benefits. Under the Federal Stimulus Package of 2009, the federal government is responsible for extended benefit charges, except for governmental entities and federally recognized Indian tribes. *This provision expires December 2009.*

## Benefit Year and Base Period

When an individual files for a new unemployment insurance (UI) claim and has sufficient employment to qualify for a valid claim, an effective date or benefit year beginning (BYB) date is established. The claim will last one year from this date. The entitlement of the claim depends upon earnings during the claimant's base period. The maximum weekly benefit amount (MWBA) is \$320 for initial claims filed after December 31, 2007, with a total entitlement of \$8,320. A maximum of 26 weeks at the full weekly benefit amount (WBA) may be claimed during the 52 weeks of the benefit year. If the claim weeks are paid at less than the established WBA due to earnings reported, then weeks may be claimed until the benefit year ends, or the monetary entitlement is exhausted.