

## EXPLANATIONS AND INSTRUCTIONS FOR NOTICE OF WAGES USED FOR UNEMPLOYMENT INSURANCE (UI) CLAIM (DE 1545 - DE 1545T)

### CLAIM AND WAGE INFORMATION

The Claimant's Name is the name the claim is filed under.

Name Wages Reported Under is the name originally reported by you (up to six letters of the surname and one initial).

Social Security Number (SSN) is the number the claim was filed under. If you reported wages for this claimant with a different SSN, it will appear under Other Social Security Number.

Wages shown by quarter were wages reported by you and then totaled.

Below your reported wages are the total wages used to establish this claim. If this total is greater than wages you reported, then wages from other employers were also used to establish the claim.

The percentage shown is the total wages reported by you divided by the total wages used to establish the claim. The claimant's weekly and maximum benefit amounts are based on all wages reported during the quarters shown.

If you believe any of the above claim and wage information is incorrect, please advise us in writing:

Employment Development Department  
Benefit Claims Section, MIC 16  
P.O. Box 826880  
Sacramento, CA 94280-0001

Phone: (916) 464-2325 for DE 1545  
(916) 464-2224 for DE 1545T

### RULINGS

A ruling is a decision issued by the Department based on the reason for the claimant's separation. A ruling determines if the employer's reserve account will be charged as a result of benefits paid to the claimant. Charges to your reserve account affect your UI tax rate.

The enclosed notice advises you if a ruling has already been issued for this claimant. If a response to the first notice received is not submitted, rights to potential tax benefits and appeal rights to rulings are waived.

It is not necessary to request a ruling if the claimant was laid off for lack of work.

You may request a ruling to determine if your reserve account may be relieved of charges if the claimant left your employ for one of the following reasons:

- Voluntarily quit
- Was discharged
- Is currently employed in an on-going part-time job
- Was a student hired and employed only during school vacation
- Spousal quit

EDD is an equal opportunity employer/program. Special requests for alternate formats need to be made by calling the phone number of your local EDD office (listed in the phone directory under "State of California, Employment Development Department").

### ELIGIBILITY

The Department investigates the claimant's eligibility to determine if the claimant will continue to receive benefits. It is your responsibility to notify the Employment Development Department if you have information that the claimant:

- Refused work
- Is working full-time
- Is not available for work
- Is physically unable to work
- Left work because of trade dispute
- Made false statements to secure benefits
- Is a current employee of school district/college/university
- Received a pension payment based on prior work

### EMPLOYER RESPONSIBILITY

Ruling requests and facts about eligibility must be submitted in writing to the address in **the upper left corner of the enclosed DE 1545 form**.

If you could not mail the information prior to the postmark date given on the form, explain why. The time limit is extended if good cause is shown.

## QUESTIONS AND ANSWERS ON NOTICE OF WAGES USED FOR UNEMPLOYMENT INSURANCE (UI) CLAIM

**1. Q. Why am I responsible for an ex-employee who has not worked for me in over a year? How far back do the wages used for this claim go?**

A. Wages paid during the year that started approximately 19 months prior to a claim date may be used to compute a claim.

**2. Q. Is this notice of wages used, a bill?**

A. No, this is not a bill. This notice is to inform you that one of your ex-employees is collecting Unemployment Insurance benefits based in total or in part on wages paid by you. Your reserve account will be charged for all or a portion of these benefits unless you have received a favorable ruling. (Refer to Rulings on the reverse side.)

**3. Q. I have submitted a request for a ruling but have not received a response. What action should I take?**

A. Please do not take follow-up action any sooner than 90 days from the day you submitted your request. However, if you receive your Statement of Charges to Reserve Account (DE 428T) and you still have not received a response to your request for a ruling, you should inquire immediately.

**4. Q. I have a person employed less than full-time. How do I request a ruling?**

A. Under Rulings state you want a “part-time ruling” and give date of hire, hourly rate and hours worked per week.

**5. Q. Will these charges to my reserve account increase my Unemployment Insurance (UI) rate?**

A. The balance in your reserve account and your average taxable payroll are used in a formula to determine your yearly rate. As a result, charges to your reserve account may raise your UI rate.

**6. Q. Can I be charged more than the percentage shown on the DE 1545/DE 1545T?**

A. Yes. The percentage shown on the DE 1545 is calculated on the basis that all base period employers will contribute the same percentage during the life of the claim. When school employers wages are in the base period they will not be charged if the employee is scheduled to return to school employment at the end of the recess period. As a result your percentage/amount charged will be higher than originally calculated.

Section 1142 of the UI Code provides that:

- (a) If the Director finds any employer or employer representative, in submitting facts concerning the termination of a claimant's employment, willfully makes a false statement or representation or willfully fails to report a material fact concerning such termination, the Director shall assess a cash penalty against the employer in an amount not less than 2 nor more than 10 times the weekly benefit amount of the claim.
- (b) If the Director finds any employer or employer representative, in submitting a written statement concerning reasonable assurance of reemployment as defined in UI Code Section 1253.3, willfully makes a false statement or representation or willfully fails to report a material fact concerning the reasonable assurance of the reemployment, the Director shall assess a cash penalty against the employer in an amount not less than 2 nor more than 10 times the weekly benefit amount of the claim.

Section 1142.1 of the UI Code provides that, if the Director finds any employer or employer representative, in submitting facts concerning the termination of a claimant's employment where the claimant was performing services for an educational institution, willfully makes a false statement or representation or willfully fails to report a material fact regarding any week during which the services were performed or any time granted to the claimant for professional development during his or her employment with the employer, the Director shall assess a cash penalty against the employer in an amount not less than 2 nor more than 10 times the weekly benefit amount of the claim.