



Instructions for Notice of Wages Used for Unemployment Insurance Claim Forms DE 1545, DE 1545A, DE 1545T, and DE 1545TA

Claim and Wage Information

The individual'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 individual with a different SSN, it will appear under **Other Social Security Number**.

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

The standard base period (SBP) is the first four of the last five completed calendar quarters prior to the beginning date of the claim. (DE 1545 and DE 1545A)

The alternate base period (ABP) is the last four completed calendar quarters prior to the beginning date of the claim. (DE 1545 and DE 1545A)

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 individual'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, let us know in writing:

Employment Development Department
PO Box 980104
West Sacramento, CA 95798-0104

Phone: 1-916-464-2325 for DE 1545 and DE 1545A
1-916-431-6880 for DE 1545T and DE 1545TA

Rulings

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

The enclosed notice lets you know if a ruling was already issued for this individual. If a response to the first notice 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 individual was laid off for lack of work.

You can request a ruling to figure out if your reserve account doesn't get charged if your employee left because 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. Auxiliary aids and services are available request to individuals with disabilities. Requests for services, aids, and/or alternative formats need to be made by calling the California Relay Service at 711 and providing the UI number 1-800-300-5616. TTY users, please call 1-800-815-9387.

Eligibility

We investigate the employee's eligibility to determine if they'll continue to receive benefits. It is your responsibility to notify us if you have information that the individual:

- 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, or university.
- Received a pension payment based on prior work.

Employer Responsibility

Mail ruling requests about eligibility concerns in writing to the address on the DE 1545.

If you're unable to mail the information before the given date, let us know why. We can extend the time limit for good cause.

Frequently Asked Questions

1. Q. Why am I responsible for a former 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 19 months before the claim date can be used to calculate unemployment benefits.
2. Q. Is this *Notice of Wages Used for Unemployment Insurance Claim*, a bill?
 - A. No, this is not a bill. This notice is to let you know that one of your former employees is collecting unemployment 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 section on the other side.
3. Q. I sent a request for a ruling but have not received a response. What action should I take?
 - A. Allow 90 days from the day you sent your request to follow up. 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 contact us immediately.
4. Q. I have a person employed less than full-time. How do I request a ruling?
 - A. Under the Rulings section, question 3, provide part-time ruling as the reason, along with 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. Your UI rate may increase due to these charges, but also as a result of how your yearly rate is calculated. Other factors such as the balance in your reserve account and your average taxable payroll are used in a formula to determine your yearly rate. For more information refer to the *Explanation of the Notice of Contribution Rate and Statement of UI Reserve Account*, DE 2088C.
6. Q. Can I be charged more than the percentage shown on the DE 1545 and 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 and/or amount changed will be higher than originally calculated.

Section 1142 CUIC:

- (a) If the Director finds any employer or employer representative, in submitting facts concerning the termination of a individual'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 individual's employment where the individual 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 individual 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.