

ATTENTION EMPLOYERS:

Each quarter, Benefit Payment Control, of the Agency for Workforce Innovation, Unemployment Compensation Program, conducts a Wage Credit Post Audit. Wages reported to the Department of Revenue by employers are cross-matched against unemployment benefits paid to claimants during the same quarter. If there is a match and potential conflict, a form (UCO-2) is mailed to the reporting employer. The crossmatch indicates that during the match quarter, the claimant was paid some type of remuneration from the employer and that he/she also drew unemployment, but it is not known if this occurred at the same time. The UCO-2 is sent to the reporting employer to verify when the claimant worked and how much money was received.

Upon receipt of this form, the employer should verify that the claimant listed on the form was employed during the requested time frame and furnish the requested information. For each week on the form, the employer is asked to provide the wages earned by the claimant. Once the form is completed, it should be returned in the preaddressed postage paid envelope provided with the form. It is not necessary to return the form if the claimant was an employee, but no wages were paid during the weeks indicated or if the wages reported by the employee are correct.

FAQ

How/where do I notate my company's payroll schedule, i.e., weekly, biweekly, hourly, monthly, etc.?

Please compute the claimant's salary to determine a weekly amount. This information should be entered on the UCO-2 for the appropriate weeks requested.

Is my account being charged for this claimant's benefits?

Answer: If a claim is filed and you are a liable employer, you will receive a notice of claim filed. Charging will be determined based upon responses contained in this form. You will subsequently be notified if you are being charged.

How can the claimant receive benefits if they are working?

Answer: This audit is one way of determining if information is being reported correctly by the claimant. A claimant working part-time & earning less than the weekly benefit amount may qualify for partial benefits. If the claimant was fully employed during the weeks

indicated in the calendar week ending column, they are not eligible for benefits. The purpose of this Post Audit form is to determine if wages were reported correctly.

How do you determine the weekly benefit amount?

Answer: A claimant must have wages in 2 or more quarters in the base period. The base period is the first 4 of the last 5 completed calendar quarters. Total base period wages must equal at least 1.5 times the high quarter wages and have wages of at least \$3400. The weekly benefit amount is determined by dividing the high quarter wages by 26 (maximum weeks payable on UI). The maximum weekly benefit amount a person can receive is \$275. The available credits are 25% of the total base period wages with a maximum available of \$7,150, the high quarter wages divided by 26.

My pay period falls on a different day than your benefit week.

Answer: If the claimant is paid hourly, please try to determine the specific hours worked from Sunday to Saturday to determine weekly wages. If the claimant is paid different amounts per job or piecework try to estimate for each week requested. Prorate earnings & report them during the unemployment week. Whatever the claimant earned from Sunday to Saturday is reportable income. Take his/her hourly wage times the hours worked during that week. Please verify the gross earnings per week, amount of hours the claimant worked per week and the earnings per hour.

The person with this social security never worked for me.

Answer: Check your quarterly wage report to see if there is an employee with a similar SS#. Have your employee check with the Social Security Office to verify their SS# if there is a conflict. Check your quarterly tax statement, UCT-6, to see if someone else with a similar SS# worked for you. Possibly there was a number transposition when the quarterly wage data was entered. If there is an error in the SS# or in the wages, this will need to be reported to the Department of Revenue in order to be corrected.

The wrong employee's name is on the form, what do we do?

Answer: Check your quarterly report to see if the SS# was transposed. Verify the SS# and name with your records. There may be a name change due to marital status or SS# may be incorrect on your wage reports to Department of Revenue. This will need to be corrected by the Department of Revenue. You should contact the Department of Revenue to make any corrections pertaining to your business.

Should the wages be recorded in the weeks earned or when paid?

Answer: Report wages in the week they were earned. All wages earned should be recorded in the weeks that benefits are paid.

If my account is not being charged, why should I fill out this form?

Answer: Furnishing this information helps prevent unemployment fraud. Future account chargeability may be affected. Additionally, it is important to properly charge the base period employers.

Why am I getting this form?

Answer: You have received this form as the result of an audit from a crossmatch by social security number with the Department of Revenue. Information was reported to DOR indicating this person was employed with your company during this quarter. He/She was also receiving unemployment benefits. This audit helps us to determine if he/she was receiving benefits during the same weeks he/she was working and if so were the wages reported correctly. This ensures the integrity of the Unemployment Compensation Program and protects Employer's tax rates.