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State of Ohio Unemployment Compensation

In the State of Ohio, an individual must first qualify to file an unemployment claim. The claimant must have worked a minimum of 20 weeks in covered employment during the base period (this may be for any number of employers who pay unemployment taxes) and must have an average weekly wage of at least \$215.00 during the base period before taxes and deductions. This wage changes each year and applies to the year the individual files the application. Once the individual qualifies to file a claim, your unemployment account could be charged up to 100% of benefits paid to the claimant. If the claim is not protested on time or is otherwise allowed, the amount of the claimant's benefits will be deducted from your account, possibly raising your tax rate. Currently the unemployment tax rate in Ohio is between .7% and 9.6% and is paid on the first \$9,000.00 every employee earns per year. Therefore, it is very important to protest unemployment claims when an employee is discharged with just cause or quits without just cause in order to keep this rate as low as possible.

Calendar Quarters:

1 st Quarter:	January 1 through March 31
2 nd Quarter:	April 1 through June 30
3 rd Quarter:	July 1 through September 30
4 th Quarter:	October 1 through December 31

Base Period Claim (the first four out of the last five completed calendar quarters):

If the claim begins between these dates:	The base period will be:
January 6, 2010 thru April 5, 2010	October 1, 2008 thru September 30, 2009
April 6, 2010 thru July 5, 2010	January 1, 2009 thru December 31, 2009
July 6, 2010 thru October 4, 2010	April 1, 2009 thru March 31, 2010
October 5, 2010 thru January 3, 2011	July 1, 2009 thru June 30, 2010
January 4, 2011 thru April 3, 2011	October 1, 2009 thru September 30, 2010
April 2, 2011 thru July 1, 2011	January 1, 2010 thru December 31, 2010

Determining weekly benefit amount: The weekly benefits amount is computed at 50% of a claimant’s average weekly wage (factoring in the individuals dependency class) during the base period of the claim. However, in no case may the weekly benefit amount exceed the state’s annually established maximums, which are based on the statewide average weekly wage and the number of dependents claimed. The maximum for each dependency class for 2011 are:

Number of Allowable Dependents	Dependency Classification	Claimant’s average weekly wage:	Maximum Weekly Benefit:
0	A	\$774 or more	\$387
1 or 2	B	\$940 or more	\$470
3 or more	C	\$1048 or more	\$524

Qualifying Week: Any calendar week in the base period for which the claimant earned or was paid wages (regardless of the amount) for covered employment. At least 20 “qualifying weeks” are required to establish an unemployment claim.

Determining the “average weekly wage”: The claimant’s total wages for all his/her qualifying weeks in the base period are divided by that number of qualifying weeks.

Example: \$32,000 (total wages in the base period)
 ÷ 32 (qualifying weeks used to figure the total wages)
 \$ 1,000 Average Weekly Wage

The “average weekly wage” must meet a set requirement amount. The amount changes each calendar year. In 2011, a claimant must have an “average weekly wage” of at least \$215.00.

Chargeability: The amount each employer is held chargeable depends on the percentage of the total gross wages reported from all employers during the base period of the claim. If the employer reported 100% of the total gross wages, than that employer will be charged 100% of the benefits respectively. However, if the claimant had more than one employer within the base period, the amount the employer is charged is the same percentage of wages reported. Example below:

Employer A paid 60% of total wages reported, than this employer is charged 60% of benefits paid
 Employer B paid 35% of total wages reported, than this employer is charged 35% of benefits paid
 Employer C paid 5% of total wages reported, than this employer is charged 5% of benefits paid

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