



**DIVISION OF  
EMPLOYMENT  
SECURITY**

# Benefit Charges

*As Required Under the  
Missouri Employment Security Law*

## Information Regarding the Quarterly Statement of Benefit Charges

This information is intended to help you understand the Division of Employment Security's (DES) quarterly Statement of Benefit Charges. The term employer includes non-profit organizations, governmental entities and all businesses operating as proprietorships, partnerships, corporations, or LLCs.

### Benefit Charges

You may receive notices of new or renewed claims when former employees file for Missouri unemployment benefits.

Failure to protest these claims will result in a benefit charge to your account. Any separation issue not protested within 10 days after notification of an initial claim filing cannot be honored if you wait to raise the issue until you receive your Statement of Benefit Charges.

### Statement of Benefit Charges

The DES is required to mail a Statement of Benefit Charges (MODES-34) to employers each quarter when a charge or credit is made to the employer's account. The Statement of Benefit Charges is mailed by the 30th of the month following the end of each calendar quarter. If charges or credits are not made on your account, you will not receive a statement that quarter.

Be sure to read the instruction sheet included with your statement for helpful tips to understand your Statement of Benefit Charges.

The Statement of Benefit Charges notes the unemployment claim weeks paid to each claimant and the amount charged for the unemployment benefits paid. The charge may or may not equal the weekly unemployment benefit paid to the claimant.

The amount of benefits chargeable to an employer during the quarter is obtained by multiplying the unemployment benefits paid to a claimant by a ratio that is produced by dividing the claimant's total base period wages from that employer by the claimant's total base period wages from all employers.

For example, if the ratio produced by dividing the wages the employer paid the claimant by the total amount of the

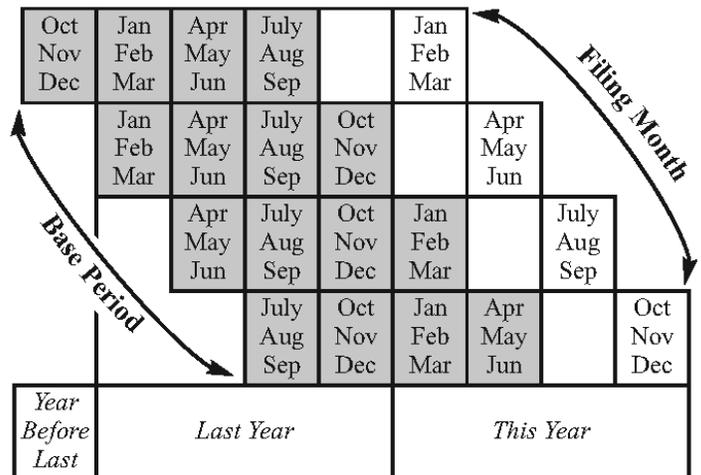
claimant's base period wages equals 25 percent and the claimant's weekly benefit amount is \$100, the amount of benefit charges to the employer is \$25 for each claim week paid to the claimant during the quarter.

### Benefit Year and Base Period

When an individual files a new unemployment claim and has earned enough wages in insured work, an effective date or benefit year beginning date is established. The claim will last one year from this date. Benefit eligibility depends on wages earned during the claimant's base period. The maximum weekly benefit amount (WBA) is \$320 with a total benefit amount of \$6,400. A maximum of 20 weeks may be claimed during a benefit year. If the claimed weeks are paid at less than the established WBA due to wages reported, then weeks may be claimed until the benefit year ends, or the maximum benefit amount is exhausted.

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 chart below to determine the base period of an unemployment claim. Locate the month the claim was filed in an unshaded box. The base period is the shaded region directly left of it.



## Method of Financing

A for-profit employer is always a tax-paying, contributing employer. Any governmental entity, Indian Tribe, or non-profit organization that meets the IRS code requirements described in Section 501(c)(3) may choose either the contributing method or elect to become liable for payments in lieu of contributions. This is called the reimbursement method.

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

## When Payments Are Not Chargeable

### Charges to Contributing Employers

**Monetary factors** that prevent charges to a contributing employer's account:

1. The claimant was paid \$400 or less by the employer during the entire base period of the claim.
2. The claimant 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 can be found online at [www.labor.mo.gov/sites/labor/files/pubs\\_forms/MODES-4-5-AI.pdf](http://www.labor.mo.gov/sites/labor/files/pubs_forms/MODES-4-5-AI.pdf).

**Nonmonetary factors** that prevent charges to a contributing employer's account exist 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. Finds the claimant quit to accept more remunerative work, or quit temporary work with the employer to return to work for a regular employer.

4. Finds the claimant quit work, which was determined not suitable, within 28 calendar days of the first day worked.
5. Finds the employer was required to discharge the claimant because the claimant was placed on the Employee Disqualification List maintained by the Missouri Department of Health and Senior Services or a Disqualification Registry maintained by the Department of Mental Health after the date of hire.
6. Finds the claimant quit work to accompany their military spouse who received a mandatory and permanent military change of station order.

Employing part-time workers may create a 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 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 informs the DES within 30 days from the date of the Statement of Benefit Charges.

### Non-Relief

If the claimant was incorrectly paid because the employer or employer's agent failed to respond timely or adequately to a written request for information, and there is an established pattern of failing to respond timely or adequately, the employer's account will not be relieved of charges for the incorrect payments (Rule 8 CSR 10-4.210). A pattern is established based on the instances of failure in relation to the total volume of requests.

### Charges to Reimbursable Employers

The factors stated 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 Unit**  
**573-751-4034**  
**Fax 573-751-3312**

**IMPORTANT:** *If needed, call 573-751-4034 for assistance in the translation and understanding of the information in this document.*

**¡IMPORTANTE!** *Si es necesario, llame al 573-751-4034 para asistencia en la traducción y entendimiento de la información en este documento.*

*Missouri Division of Employment Security is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. TDD/TTY: 800-735-2966 Relay Missouri: 711*