§ 345.405 Notices to base year employers.

(a) Prepayment notification. When the Board receives an employee’s claim for unemployment or sickness benefits, the Board will give the employee’s base year employer notice of the claim and an opportunity to provide information to the Board with respect to the employee’s eligibility for benefits for the period of time covered by the claim.

(b) Notice of claim determination. After the base year employer has had an opportunity to provide information in accordance with the prepayment notification process described in paragraph (a) of this section, the office of the Board that is adjudicating the employee’s claim for benefits will determine whether to pay or to deny benefits on the claim. Such office will send notice to the base year employer showing what determination was made on the claim. If benefits are found to be payable, the amount of the payment will be charged to the cumulative benefit balance of the base year employer in accordance with the provisions of this subpart. If the base year employer disagrees with the payment of benefits, it may request reconsideration in accordance with part 320 of this chapter.

(c) Quarterly notice of benefit charges. As soon as practical following the end of each calendar quarter, the Board will send to each employer a report of its cumulative benefit balance computed as of the end of such quarter. The computation of such balance will reflect the following:

1. The total amount of unemployment and sickness benefit payments made after December 31, 1989, that have been charged to the employer as the base year employer of the employees who received the benefits; minus
2. The total amount realized in recovery of such benefits; plus
3. The total amount of the unallocated charges assigned to such base year employer after December 31, 1989; minus
4. The total amount realized in recovery of such unallocated charges.

§ 345.406 Defunct employer.

Whenever the Board determines, pursuant to §345.207 of this part, that an employer is defunct, the Board will add the amount of such employer’s benefit charges, as shown in its cumulative benefit balance, to the system unallocated charge balance.