

Examples of seasonal scenarios

Seasonal employer only

Example: The claimant is employed by Carowinds, a seasonal employer, and by no one else. The claimant is laid off from Carowinds during the off-season and then applies for unemployment benefits. Because Carowinds is a seasonal employer, and the claimant was laid off during the off-season, Carowinds will not be charged for the claim.

One non-seasonal employer

Example: The claimant is employed by Wal-Mart for a long time and then quits. He then goes to work at Carowinds. After the season ends at Carowinds, the claimant files for unemployment benefits. Because Carowinds is a seasonal employer, its wages are not counted. The UI benefit amount would be based only on Wal-Mart's wages. Wal-Mart would not be charged because it was not the last qualifying employer. Carowinds, on the other hand, may be charged a portion of the claim.

Two non-seasonal employers

Example: At different times during the qualifying period, the claimant had three different employers: Carowinds, K-Mart, and Wal-Mart. The claimant is laid off from Carowinds (the last qualifying employer) at the end of the season and files a claim during the off-season. The wages from Wal-Mart and K-Mart could be counted toward the claimant's wages, and Carowinds could be charged based on Wal-Mart and K-Mart wages. Carowinds charges may be less. Wal-Mart and K-Mart will not be charged.

Reimbursing employer involvement

Note: Reimbursing employers do not pay quarterly UI tax, but instead they pay UI benefits on a case by case basis.

Example: The claimant has wages in the UI qualifying period from a reimbursable employer (state agency, municipality, etc.) and Carowinds. The claimant is laid off from Carowinds at the end of the season and files a claim during the off-season. DEW removes Carowind's wages from the UI calculation, but not the wages from the reimbursable employer. The reimbursable employer's pro rata charge percentage would go up during the off-season because the seasonal wages were removed. On the other hand, Carowinds could be charged a lesser amount based on the percentage of reduction in wages.