

SAM—PAYROLLS

UNEMPLOYMENT INSURANCE

8535

(Revised 12/99)

In accordance with the Unemployment Insurance Code Sections [135](#) and [605](#) (effective January 1, 1978), all service (with some exceptions) performed in the employ of a state agency is covered employment for Unemployment Insurance (UI) compensation benefit purposes. The agency/agencies that employed the claimant during the base period (the base period is the twelve-month period on which a claim is based), are directly liable to the Unemployment Insurance Fund for all benefits paid.

The [Tax Branch](#) of the Employment Development Department will process the billing invoices to the agency/agencies on a quarterly basis. Payment of these invoices is due within thirty (30) days of the invoice date or they will be subject to a late payment penalty of 10 percent plus daily interest at the adjusted annual rate established pursuant to Section 19269 of the Revenue and Taxation Code, computed on the total bill amount. Payments will be accounted for as a "Personal Services" expenditure from the appropriation of the agency which makes payment.

The Personnel Officer or other designee so named by the agency director shall be responsible for the administration of UI claims within the department or agency.

The nearest Unemployment Insurance Field Office should be the initial contact for all agencies with questions regarding UI eligibility.

The [Office of Risk and Insurance Management](#), Department of General Services, will be the contact for all agencies with questions regarding the internal administration of UI claims.