## Washington's Unemployment Insurance System: Claim and Tax Process Timelines

		2001		2002			2003				2004					005	05			2006						2008											
		Q3	Q	4	Q1	Q2	2 Q	23	Q4	Q1	Q2	Q	3 Q4	Q	1 Q	Q2	Q 3	Q4	Q1	Q 2	Q3		Q 4	C	Q1	Q 2	Q3	Q 4	1	Q 1	Q2	Q 3	Q4	Q 1	Q2	Q3	Q 4
1	Employer has no charges in rating period.				ice rating period for tax				year 2005 (7-1-00 to 6-			6-30-	30-04)				T Q1-05	T Q2-	05	T Q3-05	1	Г Q4-05															
2	Employee works mil layoff 05.																w	w	w	W	w																
3	Employee files UI claim 9-12- 05.															ployee's Base 1-04 to 3-31-			Lag Q		★ Employ (9-11-05 to			ee's Benefit V 9-9-06)		Year											
																	WB	WB	WB			B I	В	E	3												
4	Employer has no charges in rating period.	Q1-06									T Q2- 06	T Q3-0	)6	T Q4-06																							
5	Employer is charged for	Experience rating period for tax year 2007 (7-1-02 to 6-30-06)													T Q2-07	T Q3-07	T Q4-07																				
	benefits paid to employee.																				С		С	0													
6	charged for	Experience rating period for tax year 2008 (7-1-03 to 6-30-07)																	T Q1- 08	T Q2- 08	T Q3- 08																
	benefits paid to employee.																				CF	V	CF	(	<b>≬</b> CF							1			08	08	08
7	Employer's experience																	•	Exp	Experience rating period for tax year 2009 (7-1-04 to 6-30-08)								•		•							
	period has charges.																				CF		CF	0	CF												
8 Employer's experience Exp							perienc	e ratin	g peri	od f	for tax	year 20	)10 (7-1	-05 to 6	-30-09)																						
	period has charges.																				CF		CF	C	CF												

KEY: \star Employee files	Q = calender	T = paid taxes for	W = wages paid	W B = wages used in base	B = benefits paid	C = benefits charged to employer's experience rating account
claim	quarter	prior Q		year		CF= charges carried forward from previous experience period