

**UNEMPLOYMENT COMPENSATION DIVISION  
BENEFIT RIGHTS INFORMATION**

**NOTE:** You may have ten percent (10%) of your weekly unemployment compensation amount withheld for Federal Income Tax purposes.

This is information regarding your rights and responsibilities under the West Virginia Unemployment Compensation Law. The purpose of this law is to help people who are unemployed through no fault of their own and would like to work full-time, if suitable jobs were available. Before you can receive unemployment compensation benefits, you must file a claim and then meet the following requirements:

**1. YOU MUST BE EITHER PARTIALLY OR TOTALLY UNEMPLOYED**

To be totally unemployed, you must be earning no wages and performing no work for any employer. To be partially unemployed, you must be a full-time employee and have your work hours reduced due to a lack of work. When you are filing a claim for unemployment, the reason you are unemployed must be considered.

**2. YOU MUST HAVE BEEN PAID ENOUGH WAGES IN COVERED EMPLOYMENT DURING YOUR BASE PERIOD**

The regular base period is a twelve-month period that is determined by the date your claim is effective. This twelve-month period includes the four calendar quarters immediately preceding the most recently completed quarter. You must have worked and earned at least \$2200 in wages in covered employment and had wages in more than one quarter of your designated base period. If you are not monetarily eligible using the regular base period we would explore the alternate base period, which is the last four completed calendar quarters immediately preceding the first day of your benefit year. (See "Unemployment Compensation for West Virginians" booklet for additional information on "base period.")

**3. YOU MUST REGISTER FOR WORK WITH JOB SERVICE**

Unless you are a member in good standing with a union hiring hall or are partially unemployed, you must register with your nearest Job Service office.

After you file your new claim, you will receive an "*INITIAL CLAIM DETERMINATION AND DEPUTY'S DECISION*." This is your *NOTICE OF MONETARY ELIGIBILITY*, which shows the following:

- ❖ The 12-month base period used for your claim.
- ❖ The employers who paid you wages in your base period.
- ❖ Your total base period wages.
- ❖ The beginning and ending dates of your benefit year.
- ❖ If you are eligible, the weekly and maximum benefit amounts you can receive during your benefit year.

When you receive this notice of monetary eligibility, you should review the information on the form. If you don't have enough wages, the word "INELIGIBLE" will be checked. If you feel that some of your base period wages are not on this Monetary Determination, you can request a redetermination (a recheck of the wages). You must also notify this office if there are wages on the form that do not belong to you. Continue to file your claim while we are rechecking your wages. You can't be paid benefits for any week you do not claim.

**DEPUTY'S DECISION**

If there is a quit, discharge, or eligibility issue, we will review all the facts. Then we will issue a Deputy's Decision to you and your employer. The decision will tell you whether you are qualified and/or eligible to receive unemployment benefits.

**APPEAL RIGHTS**

If you disagree with the Deputy's Decision, you may file an appeal at your local claims office or by writing a letter of appeal to your local claims office. This letter may be faxed to your local office. If filing an appeal by mail/fax the request must include your printed name, date, the last four digits of your Social Security Number and it must be signed. You must appeal the decision within eight (8) calendar days from the date the decision was mailed. Continue to file your weekly continued claim certifications while your claim is under appeal. You cannot be paid benefits for any week you do not claim timely. The employer can also file an appeal if they disagree with the Deputy's Decision.

If you meet all of the requirements, you will be entitled to receive unemployment benefits. To stay entitled, you must do the following:

**1. YOU MUST ACTIVELY SEARCH FOR WORK DURING EACH WEEK YOU CLAIM BENEFITS.**

Unless you are in state-approved training, on jury duty, or a member in good standing with a union hiring hall, you must search for work during each week you are claiming benefits. Your claim may be randomly selected for review, at which time you may be requested to furnish your job contacts.

**2. YOU MUST BE ABLE TO WORK AND AVAILABLE FOR WORK EACH WEEK YOU CLAIM.**

You must be able to work. You must be able to get to and from work. You must be willing to accept full-time work in the labor market area in which you live. There must be nothing preventing you from accepting full-time work.

**3. YOU MUST FILE YOUR WEEKLY CONTINUED CLAIM CERTIFICATIONS TIMELY.**

You must file your weekly claim certification no later than 5:00 p.m. Eastern Standard Time on Friday following the benefit week you are claiming. If you file your weekly claim certification late, it cannot be paid unless you had good cause for filing late.

You have three (3) options available to you to file your weekly continued claim certification for benefits.

- A. You can file your weekly continued claim certification by calling our Interactive Voice Response System (1-800-379-1032).
- B. You can file your weekly continued claim certification by using our Internet Web site ([uc.workforcewv.org](http://uc.workforcewv.org)).
- C. Claim forms will be available in your local office if you have difficulty filing electronically. However, you must report in person to your local claims office to obtain a form. Please note this may cause a delay in receiving payment.

**NOTE:** Late claims must be filed in person at your local unemployment office.

When electronically filing your claim, if unsuccessful, please contact your local office IMMEDIATELY.

**4. YOU MUST REPORT ANY EARNINGS OR OTHER INCOME YOU HAVE DURING THE WEEK YOU ARE CLAIMING BENEFITS.**

When you report earnings, you must report the **gross** (before deductions) amount **when earned—not when paid**. Never guess or estimate your earnings. Ask your employer the exact amount before filing.

You must report wages for any work you do and the total number of hours worked, even if you are not paid until after the week you are claiming. You must report work for which you received something besides money as payment; i.e., working for a landlord instead of paying rent. You will need to keep a record of any odd job earnings for verification purposes. Any bonus, vacation pay, holiday pay, wages in lieu of notice, income from profit sharing plan, retirement pension, annuity, or social security benefits received must be reported to your local office. The local claims office will determine if such payments affect your benefit amount. You are also required to report the receipt of severance pay; however, once your local office has been notified of severance pay you are not required to report it on a weekly basis.

**5. YOU MUST TELL THE CLAIMS OFFICE IF JOB SERVICE ASKED YOU TO SEE AN EMPLOYER ABOUT WORK OR IF ANYONE ELSE OFFERED YOU A JOB.**

Even if you do not feel the work you were offered or referred to was suitable, you must tell the claims office about all work offered or referrals.

**6. YOU MUST INFORM THE CLAIMS OFFICE IF YOU APPLY FOR OR RECEIVE SOCIAL SECURITY (SSD) DISABILITY.**

Ability to work is one of several requirements of West Virginia Unemployment Compensation Law that must be met to be eligible for UC benefits. Benefits are not automatically denied simply because you applied for or are receiving SSD. You must establish, however, your eligibility for UC by demonstrating that you are able, available and seeking full-time work. This may be shown by you having worked full-time since you applied for or received SSD; **OR** by presenting medical evidence from a **licensed physician** stating that you are physically and mentally able to work full-time. The licensed physician's statement must list any restrictions that you have. If you are unable to perform your usual duties but can work in "other work" for which you have prior training, skills or education, you must be willing to accept the customary wage for the occupation(s) in which you are seeking work.

To summarize your rights under West Virginia Unemployment Compensation Law:

- **YOU HAVE THE RIGHT TO REQUEST A REDETERMINATION OF YOUR BASE PERIOD WAGES IF YOU FEEL THEY ARE INCORRECT OR INCOMPLETE.**
- **YOU HAVE THE RIGHT TO APPEAL ANY DECISION THAT AFFECTS YOUR BENEFIT PAYMENT.**
- **IF YOU ARE ELIGIBLE AND MEET ALL OTHER REQUIREMENTS DURING YOUR BENEFIT YEAR, YOU MAY RECEIVE UNEMPLOYMENT BENEFITS UP TO TWENTY-SIX (26) TIMES YOUR WEEKLY BENEFIT AMOUNT.**

To summarize your responsibilities under West Virginia Unemployment Compensation Law:

- **YOU MUST REGISTER WITH JOB SERVICE.**
- **YOU MUST ACTIVELY SEARCH FOR WORK DURING EACH WEEK THAT YOU CLAIM BENEFITS.**
- **YOU MUST BE ABLE TO WORK AND AVAILABLE FOR WORK FOR EACH WEEK YOU CLAIM.**
- **YOU MUST FILE YOUR WEEKLY CONTINUED CLAIM CERTIFICATIONS TIMELY.**
- **YOU MUST REPORT ANY EARNINGS OR OTHER INCOME YOU HAVE WHILE CLAIMING BENEFITS.**
- **YOU MUST TELL THE CLAIMS OFFICE OF ALL REFERRALS OR OFFERS OF WORK.**
- **YOU MUST TELL THE CLAIMS OFFICE IF YOU APPLY FOR OR RECEIVE SSD BENEFITS.**
- **YOU MUST NOTIFY YOUR LOCAL OFFICE OF ANY CHANGE IN ADDRESS OR PHONE NUMBER.**

If you have any questions concerning this Benefit Rights information, please refer to the "Unemployment Compensation for West Virginians" pamphlet. It is very important that you read this booklet thoroughly.

## WORKER PROFILING PROGRAM

In compliance with Federal Law, the Unemployment Compensation Division has established a Worker Profiling Program that will:

- ❖ Identify unemployed claimants who are likely to exhaust their regular benefits and need job search assistance to make a successful transition to new employment;
- ❖ Allow early referral of claimants to Job Service for reemployment services; and
- ❖ Provide follow-up information relating to the services received and the employment outcome.

All new intrastate West Virginia claims will be reviewed for immediate referral to the Job Service office for reemployment assistance. If selected, you must participate in these services as a condition of eligibility for regular unemployment compensation unless it is determined that you have good cause not to participate, or you have recently completed a reemployment assistance or training program.

If selected, you will receive a notice in the mail informing you of this. The notice, Form WVUC-PR-1, Notice of Selection for Reemployment Services, will tell when you are to report to the local Job Service office, why you were selected, and that your failure to report for and participate in these services could result in the denial of benefits. The notice will also instruct you to bring with you all relevant information concerning ongoing or recently completed reemployment services or training you may have received.

The principle aim of the Profiling Program is to provide reemployment services early in the claims series to those claimants who are identified as needing help to make a successful transition to new employment.

### Reemployment and Eligibility Assessments (REA) Program

The REA Program has been adopted by WorkForce West Virginia to assist individuals in demand occupations by referring those individuals to employment services such as job placement or job search assistance workshops or to training when appropriate. The primary goal of this program is to better link the unemployed with the overall workforce system by bringing claimants into One-Stop Career Centers for personalized assessments and referrals to reemployment services.

If you are selected to participate in these services, you must do so as a condition of eligibility for regular unemployment compensation unless it is determined that you have good cause not to participate, or if you have recently completed reemployment assistance or training program.

If selected, you will receive a notice in the mail informing you of this. The notice, Form WVUC-ER-9, Notice of Selection for Reemployment Services, will tell when you are to report to the local Job Service office, why you were selected, and that your failure to report for and participate in these services could result in the denial of benefits. The notice will also instruct you to bring with you the completed questionnaire when you report to your interview.

The principle aim of the this program is to provide reemployment services and job referrals early in the claims series to those claimants who are identified as an individual who has worked in an occupation for which there are available job openings within a reasonable driving distance.

### INSTRUCTIONS FOR FILING CONTINUED CLAIMS

Your weekly continued claim certifications may be filed by telephone, by internet, or by reporting in person. If issues arise during the claim filing process, you may be asked to contact your local office before benefits can be paid. You will file your claim every week.

### QUESTIONS ASKED WHEN FILING

1. Have you changed your address since last filing?
2. Were you able to work and available for work each day of the week? (If no, how many days were you not able and available for work?)
3. Did you actively seek full-time work during the week? (If yes, how many job contacts did you make during the week?)
4. Did you refuse any work or fail to report for a job interview?
5. Did you attend school or training?
6. Did you apply for a pension, retirement pay, or social security benefits?
7. Are you receiving a pension, retirement pay, or social security benefits? If yes, did the amount of your pension, retirement pay, or social security benefits change?
8. Did you work during the week, including self-employment? (If yes:
  - ◆ Please say or enter on the telephone keypad your earnings.
  - ◆ Enter the number of hours you worked during the benefit week.
  - ◆ Did you work all the hours available to you?
  - ◆ Did you quit or were you fired from a job during the week?)
9. Did you receive a bonus, wages in lieu of notice, holiday pay, or vacation pay?
10. Have you returned to full-time work? (If yes, enter the date you returned to work "two-digit month, two-digit day and four-digit year".)
11. Do you certify that the answers you have given are true?

WVUC-B-14-B/T-4  
Rev. 8-05

WORKFORCE West Virginia  
**UNEMPLOYMENT COMPENSATION MONETARY DETERMINATION**  
DEPUTY'S DECISION AND NOTICE OF CHARGES

CLAIMANT COPY

The individual listed below has filed a claim for Unemployment Compensation. This is a preliminary notice of eligibility and a notice of potential charging but does not mean that benefits will be paid. The amount paid depends on the duration of the claimant's unemployment and the fulfillment of all other requirements.

- At this time, you are not liable for any benefits paid on this claim.
- You are potentially chargeable for a percentage of all benefits paid to this individual. The maximum amount charged will not exceed the amount shown below unless Extended Benefits are paid on this claim. (See reverse side to protest charges.)
- The individual listed below has filed a claim for unemployment benefits in another state and requested wages be transferred and combined with other wages to determine unemployment benefits. **Your account is potentially chargeable for a portion of benefits paid.** You will be notified when or if a weekly benefit amount is determined. The weekly benefit amount of the other state, not West Virginia, will apply.

SOCIAL SECURITY NO.	CLAIMANT'S NAME	CLAIM DATE	BEN. YR. ENDS	W. BEN. AMT.	MAX. BEN. AMT.	PROGRAM
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INFORMATION FURNISHED BY THE CLAIMANT AT THE ORIGINAL CLAIM INTERVIEW RAISED NO ELIGIBILITY OR DISQUALIFICATION ISSUE.

AN ELIGIBILITY AND/OR DISQUALIFICATION ISSUE IS KNOWN TO EXIST IN CONNECTION WITH THIS CLAIM. ALL AVAILABLE FACTS WILL BE CONSIDERED AND A FORMAL DECISION WILL BE ISSUED AND MAILED TO THE ISSUE EMPLOYER.

THE BASE PERIOD OF THIS CLAIM IS FROM \_\_\_\_\_ TO \_\_\_\_\_  
TO BE A VALID CLAIM, BASE PERIOD WAGES MUST TOTAL AT LEAST \$2,200.00 WITH WAGES IN AT LEAST 2 QUARTERS:

BASE PERIOD WAGE TRANSCRIPT ELIGIBLE

SUFFICIENT EARNINGS IN BASE PERIOD

INELIGIBLE

INSUFFICIENT EARNINGS IN BASE PERIOD

REVISED

DATE MAILED \_\_\_\_\_

\_\_\_\_\_  
ASSISTANT DIRECTOR,  
UNEMPLOYMENT COMPENSATION DIVISION

LAST DATE AN APPEAL MAY BE FILED IS \_\_\_\_\_

**SEE REVERSE FOR APPEAL INFORMATION OR TO PROTEST CHARGING**

**CHARGES TO EMPLOYER'S EXPERIENCE RATING ACCOUNT**

**BENEFITS PAID TO THIS CLAIMANT WILL BE CHARGED TO YOUR EXPERIENCE RATING ACCOUNT BASED ON YOUR COMPANY'S PRO-RATED SHARE OF THE TOTAL INSURED EARNINGS IN THE BASE PERIOD, UNLESS YOU FILE AN ALLOWABLE PROTEST OF YOUR SHARE OF THE CHARGE IN THE MANNER SET OUT BELOW.**

Chapter 21A, Article 5, Section 7(2) of the West Virginia Code provides that benefits paid to an individual are to be charged to the accounts of the employers in the base period. The amount of the charges will be based on each employer's pro-rated share of the total insured earnings in the base period. Fifty percent (50%) of the extended benefits paid to an individual is to be charged to the accounts of the employers in the same manner provided for the charging of regular benefits, except state and local government employers. **§21A-5-7(2) ALSO PROVIDES THAT NO BASE PERIOD EMPLOYER'S ACCOUNT SHALL BE CHARGED FOR BENEFITS IF THE INDIVIDUAL LEFT EMPLOYMENT FOR A DISQUALIFYING REASON AS SET FORTH IN §21A-6-3(1), VOLUNTARY QUIT, OR §21A-6-3(2), DISCHARGE FOR MISCONDUCT, IF SUCH BASE PERIOD EMPLOYER FURNISHES SEPARATION INFORMATION ESTABLISHING THE DISQUALIFYING REASON WITHIN FOURTEEN (14) DAYS FROM THE DATE OF NOTIFICATION OF THE CLAIM FILED.** Further, no contributory base period employer's experience rating account shall be charged for benefits paid under this chapter to an individual who has been continuously employed by the employer on a part-time basis, if the part-time employment continues while the individual is separated from other employment and is otherwise eligible for benefits.

Your account may be relieved from charges of benefits if the claimant listed on the face of this form has base period wages reported from you and the separation from your employment was for a reason other than lack of work. **IF YOU HAVE REASON** to believe benefits which may be paid to the claimant should not be charged to your account, you must submit separation information to the local office where the claim was filed. Your reply must be **postmarked** within fourteen (14) days from the date of this notice for your request to be considered. The separation information, if received timely, will be used for the purpose of consideration for relieving your account from the charges of benefits. **If you have received a prior notice of claim filed, no further request for relief from charges of benefits can be considered. IF YOU ARE EITHER THE LAST OR LAST THIRTY (30) DAY EMPLOYER, YOU WILL RECEIVE A REQUEST FOR SEPARATION INFORMATION (FORM WVUC-B-6A). THIS FORM MUST BE COMPLETED AND RETURNED WITHIN FOUR (4) DAYS FROM THE DATE OF RECEIPT.**

**EMPLOYERS WHO ELECT TO MAKE PAYMENTS IN LIEU OF CONTRIBUTIONS**

The noncharging provision does not apply to employers (Non-profit organizations and Governmental entities) who are allowed to elect to reimburse the state for benefits paid in lieu of contributions.

Each employer who is liable for payments in lieu of contributions shall pay to the commissioner for the fund the amount of regular benefits paid, plus the amount of the entire state share of extended benefits paid which are attributable to service in the employ of such employer. Governmental entities electing to make payments in lieu of contributions shall be financed in the same manner, except that for extended benefits, reimbursements shall be one hundred percent of the benefits paid. Chapter 21A, Article 5, Section 3a and 3b.

**MONETARY DETERMINATION APPEAL RIGHTS**

**TO APPEAL THIS DETERMINATION:** The claimant or the employer must appeal in writing, by mail or in person, within eight (8) calendar days from the date the decision was made. Assistance in filing an appeal may be obtained in the local office. An appeal may be filed on a form available in the claims office or itinerant point or by sending a letter to the office where the claim was filed. The date of a request for appeal filed by mail is the postmark date.

If you think the base period wage transcript is incorrect, you may request a monetary redetermination through the local office where the claim was filed. If you disagree with the redetermination when it is made, tell the office where the claim was filed. The Deputy will issue a formal decision which you have a right to appeal.



WVUC-BRI Supplement  
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(DROF)

## Detection and Ramifications of UC Overpayments and Fraud

### *How are overpayments and fraud detected?*

**State and National New Hire Programs** -- When an employer makes a hire the employer has an immediate obligation to notify their state Child Advocate Office. West Virginia runs a computerized program against the information provided. If no wages have been reported in the week hired or afterwards the claim is flagged and additional information obtained from the employer.

**Quarterly Wage Cross Match** -- Every employer files quarterly wage reports which are compared to weeks filed and earnings reported by the claimant. If there are wages reported during a quarter in which Unemployment Benefits were received, the employer is sent an audit form requesting detailed information concerning earnings for each week filed and separation information if applicable. When the audit form is returned by the employer it is compared to the claimant filing history. If there is a discrepancy, investigation of the claim continues. Quarterly wage reports are available on a National level.

**Anonymous Tips** -- Tips are received on a regular basis. The information provided is turned over to a Field Investigator who will conduct an investigation of the allegation.

**Local Unemployment Office Staff** -- Local Office Staff are trained to compare weeks previously filed against quarterly earnings as reported by the employer.

### *What are the ramifications of non-fraud and fraud overpayments?*

Once a non-fraud or fraud overpayment is detected steps are taken to enter correct wages and any necessary decisions issued. When an overpayment is established any future benefits due will be used to offset the overpayment balance until the entire overpayment has been paid. In addition, collection letters will be mailed to the claimant on a regular basis. More drastic measures such as Civil action, can be taken if the severity of the overpayment warrants such action.

If an overpayment is due to the claimant's failure to report earnings or separation from employment, the claimant's Federal tax return may be intercepted to offset the overpayment. A 20% penalty will be added to the overpaid amount if the overpayment was a result of Unemployment fraud.

A fraud overpayment carries a one year disqualification from receiving benefits commencing the week in which the fraud decision was issued. All fraudulent weeks are disqualified and the full benefit amount paid for the week is overpaid even if the earnings were less than the weekly benefit amount.

Fraud overpayments are prosecuted in Magistrate Court. A fraud conviction becomes a permanent record that is available to employers. More and more employers access conviction records as part of a pre-hire background check. A fraud conviction can greatly impact chances of obtaining employment and can have long lasting affects.

**Commonly used excuses for not reporting earnings.**

**"I thought I could continue filing until I received my first paycheck."** When a person files a continued week for benefits question # 8 asks "Did you work during the week, including self-employment?" It does not ask if you received a paycheck during the week.

**"I did not know how much to report."** You are responsible for keeping track of your earnings. If you are compensated in a way in which you cannot multiply the hours worked by hourly rate of pay, ask your employer. The gross amount of earnings must be reported. Even if the exact amount of earnings cannot be determined at the time, it is better to report an amount that is close to exact instead of nothing at all. An amount that is close to exact will result in a minimal overpayment instead of a fraud overpayment.

**"I thought I could earn so much before I had to report earnings."** All earnings are to be reported no matter how small the amount and no matter the source. All earnings over \$60.00 are deductible from your weekly benefit amount on a dollar for dollar basis, but even \$1.00 must be reported.

**"I answered "no" to question # 8 out of habit."** You are responsible for answering all questions truthfully to the best of your knowledge. You are making a certification to the truthfulness of your answers. This excuse is never accepted and will result in a fraud decision if multiple weeks are affected.

**"My wife files my continued claims for me." "I did not know she was still filing them after I started back to work."** You are responsible for your claim even if someone else files your weeks for you. Your spouse is acting on your behalf. This excuse does not impact our decision when determining if there is a fraud or non-fraud overpayment.

**Workforce West Virginia**  
 Unemployment Compensation Division

Claimant's  
Initials

**BENEFIT RIGHTS INTERVIEW CHECKLIST**

- The base period used to determine my weekly benefit amount has been explained to me. I understand after I file a new claim, I will receive an Initial Claim Determination and Deputy's Decision. This form will show all employment and wages paid in the base period. I understand I can request a redetermination, if I feel wages are incorrect or missing.
  
- I understand it would be to my advantage to register with Job Service immediately. I understand that failure to register by the time I file for my sixth week of benefits would result in the denial of benefits.
  
- The weekly claim certification process has been explained to me, including the proper reporting of earnings and work search requirements. I understand that failing to file in a timely manner could result in delayed or denied payment of benefits. I understand job contacts are subject to verification and that I must keep a record of my job contacts.
  
- I understand if there is a quit, discharge, or eligibility issue on my claim, the facts will be reviewed and a decision will be issued. I understand if I disagree with a decision, I have the right to appeal the decision. I understand an appeal must be filed in person or by mail within eight (8) days from the date the decision was mailed. I also understand I must continue to file my weekly claim certifications while the appeal is in process.
  
- I understand I must be able to work full-time, available for full-time work, and actively seeking full-time employment during each week.
  
- I understand I must report if I apply for or receive any type of pension or retirement benefits.
  
- I understand I must report if I apply for or receive Social Security Disability benefits (SSD). It has been explained to me that I must demonstrate my ability to work by either having worked full-time since either applying for or receiving SSD, or by presenting a written certification from a licensed physician stating that I am capable of working full-time and listing any restrictions that I have.
  
- I understand I must report all earnings for each week I file for benefits no matter how small the amount. I also understand I must report all separations from employment while filing for unemployment benefits. I understand that my failure to report earnings and/or a separation from employment while filing for benefits could result in an overpayment of benefits, which may result in fraud disqualification and/or prosecution.
  
- I understand that I must remember the four (4) digit personal identification number (PIN) that I have selected and that **I should not disclose my PIN to anyone.** I understand that I will be required to furnish my PIN when filing my claim by telephone and when checking on the status of my claim. I understand that if I cannot provide my four (4) digit PIN, I must report to my local claims office and show sufficient identification before I can obtain information regarding my claim. **I understand that I am responsible for any transactions using the combination of my Social Security Number and PIN.**
  
- I understand unemployment compensation is subject to Federal Income Tax and that I may elect to have Federal Income Tax in the amount of ten percent (10%) deducted from my gross benefit payment.

\_\_\_\_\_  
 Claimant's Signature

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Interviewer's Signature

\_\_\_\_\_  
 Date