INDIANA
WORKFORCE
DEVELOPMENT
AND ITS WorkOne CENTERS

TO: Indiana's Workforce Investment System

FROM: Teresa L. Voors
Commissioner, Indiana Department of Workforce Development

THROUGH: Scott Sanders
Chief Financial Officer

THROUGH: Mary Johnson
Deputy Commissioner, Unemployment

DATE: January 2, 2009

SUBJECT: DWD Policy 2008-25
Seasonal Work and Workers

Purpose
To explain when an employer qualifies as a seasonal employer for unemployment insurance purposes and when a seasonal worker may qualify for unemployment insurance benefits

Rescission
None

Contents
Because there is a distinction to be made for those employers who operate as employers for only a portion of the calendar year, this Indiana Department of Workforce Development (IDWD) policy sets forth the following standard for those employers who would qualify as seasonal employers. This policy also explains when a seasonal worker may qualify for unemployment insurance benefits.

Seasonal Employers
Indiana Code § 22-4-7-3 sets forth the standard for seasonal employers. Seasonal employers operate, in whole or in part, for a period of fewer than twenty-six (26) weeks for all seasonal periods during a calendar year. IC § 22-4-7-3 additionally defines seasonal determination. A seasonal determination is a decision made by IDWD after the employer submits the application on the prescribed forms. Upon IDWD approval, the effective date of a seasonal determination is the first day of the calendar quarter beginning after the date of the seasonal determination. Seasonal employers are required to reapply for seasonal status every two (2) years.

Seasonal Employer Requirements
An approved seasonal employer is required to submit information on IDWD forms detailing the number of positions classified as seasonal within the approved portion or portions of the employer's business/businesses.

A seasonal employer must give written notice to IDWD when the seasonal operation exceeds twenty-five (25) weeks in a calendar year. The notice must be filed within thirty (30) days after the completion of the twenty-sixth (26th) week of operation. The seasonal employer then automatically loses its seasonal status for that portion of its operation at the end of the calendar quarter and wages paid to individuals in that portion of the employer's operation will be useable as regular wages to establish claims.

Reinstatement of Seasonal Status
An employer who has lost the employer's designation as a seasonal employer and who wishes reinstatement as a seasonal employer may make application with IDWD for reinstatement in any calendar year subsequent to the year in which its designation as a seasonal employer was revoked.

Seasonal Employment and Seasonal Workers

Seasonal employment is defined in IC § 22-4-8-4 and means service performed for an approved seasonal employer during the approved seasonal period of fewer than twenty-six (26) weeks. A seasonal worker is an individual who engages in seasonal employment.

Benefits may be paid to individuals in seasonal employment on the basis of services performed in seasonal employment only if a claim is filed within the operating period of the approved seasonal employment.

If the claim is filed outside the operating period, benefits may be paid on the basis of non-seasonal wages only.

Review Date
December 31, 2009

Ownership
Director of Unemployment Insurance Tax Administration
Indiana Department of Workforce Development
10 North Senate Avenue
Indianapolis, Indiana 46204
Telephone: 317.233.3150

Unemployment Insurance Benefits
Indiana Department of Workforce Development
10 North Senate Avenue
Indianapolis, IN 46204
Telephone: 317.233.0107

Effective Date
January 1, 2009

Action
Indiana's workforce investment system will follow the guidance contained in this policy. Directors and managers will ensure that staff who work with this policy's subject matter are aware of the details contained in this policy and follow its guidelines.