Arizona Unemployment Compensation

Arizona's unemployment insurance (UI) law is located at <u>Ariz. Rev. Stat. § 23-101 et seq.</u> Arizona's UI program provides weekly unemployment insurance payments to workers who lose their job through no fault of their own. To qualify for benefits, workers must:

- Have earned sufficient base period wages from covered employers.
- Have become unemployed through no fault of their own.
- Be able to work.
- Be available for work.
- Be actively seeking work.

The unemployment insurance benefits paid to individuals comes from a trust fund contributed to by employers who are subject to a quarterly payroll tax on the taxable wages paid to each employee during the year. Workers do not pay any part of the Arizona unemployment tax and employers can make no payroll deductions for this purpose.

The Arizona Department of Employment Security has published an <u>Employer Handbook</u> which provides detailed guidance for employers on how to comply with the law.

Contact Information

Arizona Department of Economic Security

www.azdes.gov