Base Period - Base Table

Base Period wages typically establish monetary eligibility for Unemployment Compensation (UC). The “Regular Base Period” comprises the first four of the last five completed calendar quarters preceding a claim’s effective date.

Note: Unlike the alternate base period, the regular base period doesn’t use "lag quarter" wages.

Your claim’s effective date controls your base period—not the date you become unemployed. For instance, if your claim goes into effect during January, February, or March, your base period is the first three quarters in the last year plus the last quarter of the previous year. Even if your claim takes effect March 31, the quarter’s last day, your base period consists of the first three quarters in last year plus the previous year’s last quarter.

The alternate base period includes the four most recently completed calendar quarters, including "lag quarter" wages - the most recently completed quarter preceding a new claim’s effective date.

Note: To use the alternate base period, no wages from federal, military, or out-of-state employment can be missing.

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http://www.vec.virginia.gov:80/unemployed/benefits-information/base-period?mini=2014-02