

Issue**Burden Rests On**

Discharge from Employment	Employer, who must demonstrate that discharge was for "misconduct"
Discharge for Gross Misconduct	Employer, and the burden is higher in that the employer must prove some egregious act, for example, theft, violence in the workplace, use of intoxicants on the job
Refusal of Suitable Work	Claimant, who must demonstrate that s/he should not have to accept the job that is offered
Voluntary Quit by Employee	Claimant, who must demonstrate that the reason for quitting is good cause attributable to the employer
Not Able/Available for Work	Claimant, who must prove that s/he was both able to work and available for work. Availability is often demonstrated by quality of work search, if one is required
Disqualifying Income	No burden per se, but employer may have to produce records showing certain payments were made upon separation
Liability to provide unemployment coverage	Department, which must demonstrate that a threshold has been reached
Successorship	Department, which must demonstrate that the business has been acquired and continues in operation
Assessment - Delinquency	Department must show that amounts due have not been paid
Assessment - ABC Test	Employer, who must demonstrate that all three parts of the "ABC" test have been met
Unemployment Tax Rate	Department, which must demonstrate that information used in computing the rate is accurate
