

Georgia Enacts Emergency COVID-19 Rule Requiring Employers to File Claims for Partial Unemployment

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March 25, 2020

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The Georgia Department of Labor has passed an emergency rule requiring employers to file claims for partial unemployment benefits online on behalf of employees who have been temporarily laid off or have had their hours reduced due to the lack of work as a result of the coronavirus (COVID-19) pandemic.

Eligible Employees

Full- and part-time employees whose hours have been reduced or who are temporarily laid off due to the lack of work and who earn an amount not exceeding their maximum weekly benefit amount plus \$50.

Employers do not need to file claims on behalf of the following:

- Employees on leave due to scheduled/customary vacations, plant shutdowns, or plant closures;
- Employees employed by a temporary agency;
- Employees employed in another state or by the federal government in the past 18 months;
- 1099 employees;
- Employees voluntarily out of work (*i.e.*, requested leaves of absence, self-quarantines, and so on); and
- Employees permanently separated from the employer.

Employers must file claims on behalf of each eligible employee. Employers who fail to file a claim on behalf of any eligible employee will be required to reimburse the Georgia Department of Labor (GDOL) for the full amount of unemployment benefits paid.

When to File

Employers must file claims for each pay period. A week of partial unemployment consists of an employer's established pay period. There must be seven days between payment week ending dates.

Required Information

When filing claims, employers must accurately report the following information:

- Each employee's name, Social Security number, and date of birth;
- Vacation pay, holiday pay, or earnings for the week in which it was earned (not during the week paid to the employee); and
- Any additional income the employee is receiving (except for Social Security benefits, jury duty income, and pay for weekend military reserve duty).

Calculation of Benefits

Benefits are calculated using the same formula used to calculate benefits for total unemployment: Take the wages earned in the two highest quarters of the employee's base period and divide by 42.

An employee's weekly benefit amount is subject to a weekly minimum of \$44 and a weekly maximum of \$365. All weekly earnings by the employee over \$50 during the partial layoff period are then deducted dollar for dollar from the benefit payment.

Where, How to File

Employers must file claims online using the GDOL's Employer Portal. The GDOL's [Employer Filing Instructions](#) contain specific advice employers must provide their employees regarding benefits, including the process by which an employee may receive benefits by direct deposit.

Employers also must ascertain from each employee whether the employee wants taxes withheld.

Jackson Lewis attorneys are continuing to monitor the rule and its effect on employers. If you have any questions regarding how the rule impacts your business, please contact a Jackson Lewis attorney.

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