

UNEMPLOYMENT INSURANCE:

The EMPLOYER'S HANDBOOK

www.dol.state.ga.us



GEORGIA
DEPARTMENT OF LABOR
MARK BUTLER, COMMISSIONER

Equal Opportunity Employer/Program
Auxiliary Aids & Services Are Available Upon Request To Individuals With Disabilities

The Employer's Handbook was developed by the Georgia Department of Labor (GDOL) to provide an easily accessible reference to the Georgia Unemployment Insurance program. It is designed to provide information of a general nature. It is not intended to replace laws or regulations which govern the Unemployment Insurance program or other programs.

The handbook contains a variety of information addressing tax provisions, claims, payment of benefits, and forms for the Unemployment Insurance program. In addition, there is information regarding additional services and programs offered by the department.

Questions about forms should be directed to the unit responsible. Many forms are available on the department's website, www.dol.state.ga.us.

DISPLAY OF POSTERS

Employers shall post and maintain in places readily accessible to their employees all printed statements, posters, etc., released and required by the Commissioner of Labor or the Department of Labor pertaining to the rights of employees under the law.

An employer who is not liable for unemployment taxes under the law or who ceases to be liable for unemployment insurance tax is not permitted to display such notices and must remove them if on display.

The above mentioned materials, in either English or Spanish, may be downloaded and printed from the Georgia Department of Labor's web site, www.dol.state.ga.us. They may also be obtained from the department's mail room:

Georgia Department of Labor
Mail Room
148 Andrew Young International Blvd., N.E.
Atlanta, Georgia 30303-1751
(404) 232-3395

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INTRODUCTION

Unemployment compensation helps people bridge the gap between jobs. It is designed to assist the short-term unemployed worker by providing funds with which to purchase necessities. It lessens the fear of joblessness, while allowing the out-of-work individual an opportunity to make a deliberate search for employment reflective of skills and prior earning power. Employers benefit in that unemployment insurance helps to conserve a labor force involuntarily laid off for a temporary period. Unemployment compensation also helps to slow the downward spiral of business activity at the onset of a downturn in the economy.

The unemployment compensation program in Georgia is administered by the Department of Labor, Division of Unemployment Insurance, in accordance with the provisions of the Official Code of Georgia Annotated (O.C.G.A.) Title 34, Chapter 8, Sections 1 through 280, hereinafter referred to as the Employment Security Law of Georgia. The Unemployment Insurance Division is responsible for processing unemployment insurance claims and appeals; determining employer tax rates and liability; and, for processing employers' quarterly reports and tax payments.

This handbook has been prepared to provide a simple explanation of the tax, benefit, and appeals provisions of the *Employment Security Law of Georgia* and does not take precedence over the regulations. It is subject to change at any time as a result of law revisions, court decisions, federal requirements, and department procedural changes.

Some of the forms used in these processes are included in the chapter where the form is first mentioned. A copy of other forms mentioned may be obtained by calling the appropriate unit (see page 35) or from the GDOL website at www.dol.state.ga.us.

The handbook is intended to provide Georgia employers with the information necessary to protect their experience rating accounts and to inform them of their rights and responsibilities under the law.

GLOSSARY

Administrative Assessment — A fee of .08 percent applied to taxable wages paid by most employers. Payments are deposited in a state account and appropriated back to the department to be used for administrative purposes.

Administrative Hearing Officer — Person responsible for conducting an appeal hearing and issuing a decision.

Appeal — Process established to review a determination.

Alternative Base Period — The last four completed calendar quarters immediately preceding the effective date of a claim for unemployment benefits. (The Alternative Base Period can be used only if there are insufficient wages to establish a claim using the Base Period as defined below.)

Average Annual Payroll — The average of the annual taxable payrolls of an employer for the last three 12-month periods immediately preceding the tax rate computation date (June 30.)

Base Period — The first four of the last five completed calendar quarters immediately preceding the effective date of a claim for unemployment benefits.

Benefit Year — The one-year period beginning with the date a claim for benefits is filed.

Calendar Week — Period of seven consecutive days beginning on Sunday and ending the following Saturday at midnight.

Calendar Quarter — The period of three consecutive calendar months ending on March 31, June 30, September 30 or December 31.

Career Center — Office available for claimants/applicants to receive employment and training information and to file claims for unemployment insurance benefits.

Central Office — State administrative office of the Georgia Department of Labor.

Charges — Amount debited to an employer's experience rating account for benefit payments to former employees.

Claimant — An individual who files a claim for unemployment insurance benefits.

Commissioner — Commissioner of Labor, Georgia Department of Labor.

Common Paymaster — A method of reporting wages which allows all of an individual's wages to be reported by a single employer in situations where the individual concurrently works for two or more related corporations.

Computation Date — June 30 of each calendar year with respect to tax rates applicable to the succeeding calendar year for each employer whose account could have been chargeable with benefits through the 36 consecutive calendar months ending on the computation date.

Contributions — The unemployment insurance tax payable by contributory employers.

Contributory Employer — Employers that pay Unemployment Insurance Tax. All private sector businesses are contributory employers. However, governmental agencies and certain nonprofit entities may elect to be contributory or reimbursable employers.

Covered Employer — An employing unit subject to the provisions of the Employment Security Law which has achieved liability under the law either because of the number of its workers and duration of employment; the nature of its employment; the amount of wages paid for services in employment; the acquisition of a business; or through voluntary election of coverage.

Determination — Decision by the GDOL that a claimant is or is not eligible to receive unemployment insurance benefits. Determination in relation to employer coverage means notice of liability determination.

Department — Department of Labor, State of Georgia.

Employee Leasing Companies/Professional Employer Organizations (PEOs) — Generally, an independent business which leases employees on a contract basis, handles all personnel matters, and is considered the employer or coemployer of leased employees.

Employer Account Number — Eight-digit number (000000-00) assigned by the GDOL and used for recording and filing all tax and benefit information to each employer's account. (Enter this number on all remittances to the GDOL and refer to it in all correspondence.)

Employing Unit — Any individual or type of organization, including any partnership, association, trust, estate, joint-stock company, insurance company, limited liability company, limited liability partnership, or corporation, whether domestic or foreign, employee leasing company, professional employer organization, common paymaster, or the receiver, trustee in bankruptcy, trustee or successor thereof, or the legal representative of a deceased person, which has or has had in its employ one or more individuals performing services for it within the state.

Employment — Services rendered for remuneration on the following basis:

Full-time/Part-time: Work performed with a worker's regular employer, during the customary hours and days

established or agreed upon by the employer and the employee.

Partial: Less than full-time work, due to lack of work only, with a regular employer.

Employment Security Law of Georgia — The Official Code of Georgia Annotated (O.C.G.A.) Title 34, Chapter 8, Sections 1 through 280.

Experience Rating Account — Account kept by the GDOL for each employer to record wages reported, all contributions paid, and all benefit claims charged to determine the tax rate.

Federal Employer Identification Number (FEIN) — Nine-digit identification number assigned to each employer by the Internal Revenue Service (IRS). The number is used in certification to the IRS of payments made by the employer to the State of Georgia. This number must be provided on the Employer Status Report (DOL-1A).

Federal Unemployment Tax (FUTA) — A federal tax paid by liable employers nationwide and used to fund the administration of federal and state unemployment insurance programs.

Fraud — False representation or statement knowingly made, or failure to disclose material facts, by an individual or employing unit, or officer or agent of an employing unit, to obtain, increase, prevent or reduce benefits.

Insured Wages — Wages paid for employment covered by the Employment Security Law of Georgia.

Labor Dispute — Disagreement between a collective bargaining unit and management.

Law — The Employment Security Law of Georgia; Official Code of Georgia Annotated (O.C.G.A.), Title 34, Chapter 8, Sections 1 through 280.

Magnetic Media — A method to store and transmit mainframe and/or personal computer data. Media includes 3.5 PC diskettes; CDs; Zip Disks; or 3480/3490 tape cartridges.

Most Recent Employer — Most recent employer means the last liable employer for whom an individual worked and:

- (1) The individual was separated from work for a disqualifying reason;
- (2) The individual was released or separated from work under nondisqualifying conditions and earned wages of at least 10 times the weekly benefit amount of the claim; or
- (3) The employer files the claim for the individual by submitting such reports as authorized by the Commissioner.

Not Eligible — Denial of unemployment insurance benefits for a specified or indefinite period because of claimant's failure to meet one or more of the eligibility requirements of the law.

Predecessor — The prior owner of a business unit that has been succeeded by another employing unit.

Protest — A request for review of any determination made with respect to an employer's liability status or to any action affecting an employer's account.

Reimbursable Employer — Certain nonprofit organizations and governmental entities which pay for the cost of claims through a reimbursement method. The amount of payment due from reimbursable employers will equal the amount of benefits charged.

Rules — Regulations duly adopted and published by the Commissioner of Labor for the administration of the Employment Security Law of Georgia.

Subject Employer — An employing unit which is subject to the provisions of the Employment Security Law.

Successor — Any entity or individual that acquires the business or substantially all the assets of any employer. The successor is responsible for benefit charges that would have been charged to the prior employer.

Suitable Work — Work for which one is qualified. Consideration is given to the degree of risk involved to health, safety, morals, physical fitness, and prior training. Work offered as a direct result of a strike, lockout, or other labor dispute is considered to be not suitable.

Trust Fund — The unemployment compensation trust fund account on deposit with the U.S. Treasury. All liable Georgia employers contribute to the fund through payment of the state's unemployment insurance tax. Unemployment insurance benefits to eligible claimants are funded from this account.

UI Tax Auditor — A Department of Labor employee who is assigned responsibility for contacting employers and/or claimants.

Valid Claim — A claim filed by a jobless worker who has the required base period wages to establish a claim.

Voluntary Contribution — An eligible employer's option to make a contribution for the purpose of lowering the employer's tax rate for the year.

NOTES

LIABILITY

EMPLOYMENT

Employment means any service performed for wages or under any contract of hire. Georgia law draws no distinction with respect to part-time, full-time, long-term, or temporary employees. Officers of a corporation (including sub-chapter S corporations) are defined as employees by statute.

● WAGES DEFINED ●

The term "wages," for the purpose of unemployment insurance, means all remuneration for personal services rendered, including commissions, bonuses, and the cash value of all remuneration in any medium other than cash.

All wages paid an employee in insured employment by an employer must be reported for the quarter in which payment was actually made to the employee. This includes:

Salary, commissions, and bonuses, before deductions.

The amount actually drawn by an employee from a drawing account.

Advances against commissions, including advances paid to insurance agents.

Board and lodging furnished an employee by an employer. The minimum value of board and lodging is set forth in the Rules of the Georgia Department of Labor. In the case of employees of apartment complexes, the value of the apartment given in lieu of wages will be the same value as rent for a comparable apartment in the same complex.

Vacation pay and regular pay continued through vacation periods.

Tips and gratuities, taxable to the same extent as FUTA.

Sickness or accident disability payments (excluding payments received under Workers' Compensation) made directly to the employee by the employer and payments made by a third party provider. Third party sick pay is reportable by the employer employing the worker, not by the third party provider.

Wages payable to an employee but unpaid because the employer has been adjudicated bankrupt.

Employee payments into approved plans for deferred cash arrangements under Section 401K of the Internal Revenue Code (at the time payments are made into the approved plan).

The following payments are NOT considered wages:

The employer's share of contributions to a fund under a plan or system for retirement, supplementation of unemployment benefits, and life insurance. This includes 401K plan contributions made by the employer.

Sickness or accident disability payments received under Worker's Compensation law.

Commission payments by a real estate broker to a real estate salesperson exclusively for the sale of real property.

Payment by an employer of an employee's share of Social Security (FICA), provided such payment is remuneration for domestic service or for agricultural labor.

Any remuneration paid for services by a non citizen unless such person has been lawfully admitted for permanent residence or is otherwise lawfully and permanently residing in the United States.

Amounts paid as allowance or reimbursement for traveling or other business expenses actually incurred and accounted for by an employee.

Employer and Employee premiums into a Section 125 plan ("cafeteria" plan).



In cases of workers who perform services for an employer in more than one state, a state of coverage will be determined by applying four tests as required by Section 34-8-35 of the *Employment Security Law*.

Test 1 - Localization of Service - If it is determined that a multi-state worker's service is localized (performed entirely within one state) or if service is performed within and without the state, but the service performed outside the state is "incidental" (temporary or transitory in nature or consists of isolated transactions), the employee's entire service will be reported to the state in which the service is localized.

Test 2 - Base of Operations - If a worker's service is not localized within any one state, the employee's entire service will be reported to the state in which his base of operations is located, provided some service is performed in that state. (This test is applicable principally to employees, such as salespersons, who constantly travel in several states.)

Test 3 - Place of Direction or Control - If the multi-state worker's service is not localized in any state and no service is performed in the state in which his base of operation is located, the employee's entire service will be reported to the state in which the place of direction or control is located, provided some service is performed in that state.

Test 4 - Residence - If it is determined that Test 1, 2 or 3 do not apply, the employee's entire service will be reported to the state in which the employee resides, provided some service is performed in that state.

NOTE: If, after applying the above four tests, the state of coverage cannot be determined, the service may be covered

under a reciprocal coverage agreement. By contacting the appropriate state for approval, the employer may be able to report wages either to the state in which the employee's service is performed OR to the state in which the employee has residence OR to the state in which the employer maintains a place of business.

COVERED EMPLOYMENT ---

All employers doing business in Georgia are subject to provisions of the *Employment Security Law*. However, not all employers are subject to the taxing provisions of the law. Coverage (tax liability) is determined by the type and nature of the business, the number of workers employed, and the amount of wages paid for services in employment.

NOTE: Coverage under the **Employment Security Law** is not required to be identical to coverage under the *Federal Unemployment Tax Act*. Further, determination of liability (such as for independent contractor status) made by federal administrative agencies are not binding on the Georgia Department of Labor.

As an employer, you are automatically liable for coverage if you:

Acquire the organization, trade, or business, or substantially all (90% or more) of the assets of another that, at the time of such acquisition, was a liable employer.

Are liable to the federal government for Federal Unemployment Tax (FUTA).

Are a state or local governmental organization or an instrumentality of a state or local government.

If your employment is private, you are liable if you have had in employment at least one individual, irrespective of whether the **same** individual was in employment on each such day, for some portion of a day in each of 20 different calendar weeks, whether or not such weeks were consecutive. You are also liable if your total gross payroll for any calendar quarter is \$1,500 or more. Once either of these conditions is met, you are required to report the total payroll for the entire year, by quarter, and to pay the appropriate amount of taxes.

If your employment is agricultural, you are liable if you employ 10 or more workers for some portion of a day in each of 20 different weeks in a calendar year. You are also liable if you pay remuneration in cash of \$20,000 or more in any one calendar quarter. Once either of these conditions is met, you are required to report the total payroll for the entire year, by quarter, and to pay the appropriate amount of taxes.

If your employment is domestic service performed in a private home, local club or local chapter of a college fraternity or sorority, you are liable if you pay cash remuneration of \$1,000 or more in any one calendar quarter. Once this condition

is met, you are required to report the total payroll for the entire year, by quarter, and to pay the appropriate amount of taxes. Wages for domestic employees will be reported, and the appropriate amount of taxes paid, on an annual rather than a quarterly basis. On the annual report, wages must be broken down on a quarterly basis.

In order to qualify as a nonprofit organization for unemployment insurance purposes under Georgia law, you must have been issued a **501(c)(3)** exemption letter by the Internal Revenue Service. Nonprofit organizations described in Section 501(c)(3) of the *Internal Revenue Code* include any community chest, fund, or foundation organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports, or for the prevention of cruelty to children or animals. Section 501(c)(3) nonprofit organizations are liable if four or more workers are employed for some part of a day in each of 20 different weeks during a calendar year. NOTE: Include in the count all officers who perform services. If no officers perform services, at least one officer must be included in the count, whether they receive remuneration or not.

EMPLOYING UNIT

The term "employing unit" includes any individual, the legal representative of a deceased individual, or any type of organization, (i.e. partnership, association, trust, estate, joint stock company, insurance company, limited liability company, limited liability partnership, corporation, employee leasing company, professional employer organization, common paymaster, the receiver or trustee in bankruptcy, trustee, or successor thereof) which has or had in its employ one or more individuals performing services for it within this state.

Each individual performing services within this state for any employing unit which maintains two or more separate establishments within this state will be considered to be employed by a single employing unit for all the purposes of unemployment insurance.

TEMPORARY HELP CONTRACTING FIRMS

Temporary help contracting firm means any person who is in the business of employing individuals and, for compensation from a third party, providing those individuals to perform work for the third party under the general or direct supervision of the third party. This type of employment is characterized by a series of limited-term assignments of an employee to a third party, based on a contract between the temporary help contracting firm and the third party.

A separate employment contract exists between the temporary help contracting firm and the temporary help it hires as an employee. Completion of an assignment by the employee does not, in itself, terminate the employment contract between the temporary help contracting firm and the employee.

EMPLOYEE LEASING COMPANIES

Employee leasing companies and professional employer organizations (PEOs) generally are independent businesses that lease employees on a contract basis to various other businesses. Leasing companies and PEOs typically handle all personnel matters such as assignments, salaries, and payrolls. They also hire and terminate employees.

Both leasing companies and professional employer organizations are recognized as the employer of the employees they lease to others and are responsible for filing reports and paying contributions to this department. Leasing companies/PEOs are required to post a security deposit that may include surety bonds or cash deposits to cover potential unemployment tax liability.

If a leasing company or a PEO fails to post the required securities or fails to meet the legal definition as an employee leasing company or as a professional employer organization, the client of the company is the liable party and the employee leasing company or PEO must file reports under the client's account number.

COMMON PAYMASTER

The common paymaster provision allows all of an individual's wages to be reported by a single employer in situations where the individual works concurrently for two or more related corporations. The designated employer (common paymaster) is responsible for payment of unemployment insurance taxes on the individual's wages up to the \$8,500 taxable wage limitation. The other related corporations for whom the individual works are not required to report wages or pay taxes on the individual unless wages are paid outside the common paymaster agreement.

Permission for common paymaster status can be granted only if the corporations furnish evidence to the Georgia Department of Labor to show the tests for common paymaster status has been satisfied. Until final approval from the Georgia Department of Labor for common paymaster is received, each legal entity must continue to file and report its own employment. If a prospective "common paymaster" wishes to do the payroll for the related employers, there is nothing in the law to prevent this. However, it must do so on behalf of the employer and the report must be identified by the employer's (legal entity's) DOL account number, rather than the paymaster's DOL account number.

In determining whether corporations are related, some factors to consider include the common financial interests of the corporations, stock ownership and whether the corporations have officers and employees in common.

INDEPENDENT CONTRACTORS ---

The *Employment Security Law* provides that services performed by an individual for wages are to be considered employment subject to unemployment tax unless and until it is shown that:

EITHER:

1. (A) Such individual has been and will continue to be free from control or direction over the performance of such services, both under the individual's contract of service and in fact; and
- (B) Such individual is customarily engaged in an independently established trade, occupation, profession, or business;

OR

2. Such individual and the services performed for wages are the subject of an SS-8 determination by the Internal Revenue Service, which decided against employee status.

Only one of the alternative tests above must be satisfied to establish the exemption. An employer can meet one or both alternative tests to exempt wages from the definition of employment. Georgia's *Employment Security Law* makes no specific reference to "independent contractors" as that term is usually understood. A worker not meeting the statutory tests required for exemption is considered to be an employee.

The Internal Revenue Service Form SS-8 (*Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding*) referenced in the second alternative test is issued by the Internal Revenue Service (IRS) with respect to an individual worker or a class of workers. The Form SS-8 determination establishes which party (employer or worker) is liable to pay federal employment taxes and income tax withholding.

An individual may not waive, release, or commute rights to benefits or any other rights under the *Employment Security Law*.

Questions regarding employer/employee relationships may be directed to:

Georgia Department of Labor
Adjudication Section
Suite 850
148 Andrew Young International Blvd., N.E.
Atlanta, GA 30303-1751
(404) 232-3301

NONCOVERED EMPLOYMENT ---

The following types of employment are NOT subject to unemployment tax:

Services performed by a proprietor in the operation of the proprietor's own business.

Father, mother, spouse, or minor children younger than age 21 of the individual owner of a proprietorship business.

Services performed by a partner in a partnership.

Government workers who are elected officials or officials in nontenured major policymaking advisory positions which require less than eight hours of work a week; members of a legislative body or the judiciary; and, members of the state National Guard or Air National Guard except when called to federal duty.

Workers hired for casual labor not in the usual course of the employer's trade or business, unless the cash remuneration is \$50.00 or more and the individual is regularly employed to perform such services.

Patients performing services for a hospital.

Student nurses in the employ of a hospital or nurses training school.

Services performed in the employ of a hospital or a clinical training program for a period of one year by an individual immediately following the completion of a four-year course in a medical school chartered or approved pursuant to state law.

Newspaper carriers under 18 years of age.

Insurance agents or solicitors, if their total wages are based solely on commission.

Real estate sales agents, if their total wages are based solely on commission.

Students, if the employment is a recognized part of a program which combines academic instruction with work experience.

Employees of a church or religious order, or certain church-related organizations.

Inmates in a state prison or other state correctional institution.

Certain independent contract carriers of publishers or distributors of printed materials. (See section on Independent Contractors for details of criteria for determining independent contractor status.)

VOLUNTARY ELECTION OF COVERAGE ---

An employing unit not otherwise subject to the taxing provision of the law may elect to become a covered employer. A form entitled **Voluntary Election of Coverage Under the *Employment Security Law*** must be completed and sent

along with **Employer Status Report** to the following address for approval by the Commissioner:

Georgia Department of Labor
Adjudication Section, Suite 850
148 Andrew Young International Blvd., N.E.
Atlanta, GA 30303-1751
(404) 232-3301

Such voluntary elections are effective as of the date stated in such approval for the calendar year for which they are approved. Voluntary elections are in effect for a minimum of not less than two full calendar years.

SUCCESSORS

A successor employer (acquiring entity) normally assumes the experience rate of the entity acquired or purchased.

When a new employer (successor) acquires an existing business whose experience rate is greater than the new employer rate of 2.7%, the experience history of the acquired business WILL NOT be transferred to the new employer. The new employer will be assigned the new employer rate and will retain that rate until eligible for a rate computation based on the experience history of the new business.

If the rate of the acquired business (predecessor) is lower than the new employer rate, the experience history will be transferred to the successor who will retain the rate for the remainder of the calendar year. The successor's tax rate for future years will be based on the combined experience history of both predecessor and successor. (See Page 11.)

SUTA DUMPING

"SUTA Dumping" is a new name for a broad group of tax avoidance practices sometimes used by employers to improperly and quickly reduce their unemployment insurance tax rates by the sale, transfer or acquisition of separate business entities or workers attached to those business entities. SUTA Dumping shifts unemployment insurance (UI) tax costs from those employers to all Georgia employers while at the same time negatively impacting the solvency of the state UI Trust Fund.

Federal law requires states to:

- Mandate the transfer of unemployment insurance tax rate experience when there is substantially common ownership, management, or control between an employer and its successor.
- Prohibit the transfer of unemployment insurance tax rate experience when a person who is not already an employer becomes an employer by acquiring a business for the sole or primary purpose of obtaining a lower tax rate.

DATE OF LIABILITY/PERIOD OF COVERAGE

Any employing unit which is or becomes an employer within any calendar year must file reports for the entire calendar year.

An employer becomes liable as of January 1, or the first day of employment of the year in which employment first meets the provisions of the law with regard to tax liability.

If liability requirements are met at any time in a year, an employer must file reports for all quarters in which employment occurred during that year.

Any subject employer will remain an employer unless liability has been terminated.

TERMINATION OF LIABILITY

An employer can request to terminate liability if liability requirements are no longer met under the law. This request must be submitted in writing to the department prior to April 30, following the year during which the liability requirements were no longer met.

Employers who become liable by reason of voluntary election [O.C.G.A. Section 34-8-33(a)(7)] may not terminate unless two full calendar years have passed since election of coverage.

FIELD AUDIT PROGRAM

The United States Department of Labor guidelines require the Georgia Department of Labor to administer a comprehensive field tax audit program.

Each year a specified percentage of Georgia's contributory employers are audited. Randomly selected employers are required to produce wage and payroll records.

The major objectives of Georgia's field tax audit program are to verify that employers are maintaining true and accurate records; to ensure compliance with the tax provisions of state laws; to foster employer understanding of the Employment Security laws and related rules and regulations; and, to maintain a good department-employer relationship by providing information about the complete Employment Security program.

Employers who have been audited will receive a summary of the audit findings and may appeal any adverse decision within the time period specified on the notice.

TAX PROVISIONS

FEDERAL UNEMPLOYMENT TAX (FUTA)

Most employers liable for state unemployment taxes are also liable for Federal Unemployment tax (FUTA). The current federal taxable wage base is the first \$7,000 paid to an individual during the calendar year.

FUTA is designed to produce federal revenue to pay administrative costs of operating state unemployment compensation programs and the public employment service. It also pays the federal share for extended benefits. FUTA is paid directly to the Internal Revenue Service.

Employers who pay their state unemployment taxes on time are given a substantial credit against the total FUTA tax owed. FUTA taxes can thus be reduced from 6.2% to .8% when this condition is met.

STATE UNEMPLOYMENT TAX

Employers liable under the *Employment Security Law* are required to pay unemployment taxes to the state. Georgia's taxable wage base is the first \$8,500 paid to an individual during the calendar year. All wages over \$8,500 are considered as non-taxable wages for the state of Georgia.

Unemployment insurance is a tax paid by the employer without deduction from the wages of any employee.

These taxes are deposited in the state unemployment trust fund. Monies from this fund are used exclusively to pay unemployment benefits to those eligible under Employment Security Law requirements.

ADMINISTRATIVE ASSESSMENTS

The *Employment Security Law* requires that an administrative assessment of .08 percent be applied to taxable wages paid by most employers. Payments made at the .08 percent assessment rate are deposited in a state account and appropriated back to the Georgia Department of Labor to be used for administrative purposes which will improve service to Georgia employers and provide quality service to all Georgians.

Employers are required under federal mandate to make a separate calculation for the .08 percent assessment when figuring their total taxes.

METHOD OF PAYMENT

There are two methods for making payments under the tax provisions of the *Employment Security Law* - reimbursement and contributions.

REIMBURSEMENT

Governmental and Internal Revenue Code Section 501 (c)(3) nonprofit organizations may choose to pay taxes quarterly or they may choose to reimburse the Department of Labor for benefits paid to former employees. Non-profit employers electing the "reimbursable" method of payment in lieu of contributions may be required to file with the Georgia Department of Labor either a cash deposit, surety bond or acceptable securities as a condition of such election.

This Department mails a **Reimbursable Employer Quarterly Bill** whenever benefit payments are to be reimbursed. Included is an **Employer Quarterly Statement of Benefit Charges** to show individual charges. The bill must be paid within 30 days to avoid interest charges.

The option chosen for payment to the Department, whether **contributions** or **reimbursement**, must remain in effect for a minimum of two calendar years. After that time, it can be changed by submitting a written request, not later than 30 days prior to the beginning of the calendar year for which the change is effective, to the Adjudication Section at the address on page 8.

CONTRIBUTIONS

Most employers are contributory employers who pay taxes (contributions) at a specified rate on a quarterly basis. A small number of contributory employers with only domestic employment report wages and tax contributions annually. (See page 16, *Employers with only Domestic Employees*.) All contributory employers pay taxes at a rate based on their "experience." **SEE NEXT SECTION.** Taxes not paid when due are subject to interest charges and other collection costs (See page 16, *Failure to Comply*.)

EXPERIENCE RATING

Experience rating is a system which relates employer taxes to the cost of providing unemployment benefits to its employees. Lower rates are earned by employers whose unemployment experience costs are less, and higher rates are assigned to employers whose experience indicates greater costs.

Under experience rating, benefits paid are charged to the claimant's separating/most recent employer, provided the employer has paid wages of at least 10 times the claimant's weekly benefit amount and the separation was under allowable conditions as defined by the Employment Security Law.

The employer most directly related to the claimant's unemployment will be charged for benefits paid and thus reflect a true experience rating. This system helps to maintain an adequate reserve fund from which future benefit payments will be made.

No employer's account will be charged more than the amount of wages that employer paid the claimant and the employer will pay only for the period of unemployment attributable to the separation from his employ.

New or newly covered employers are assigned a total tax rate of 2.70 percent until such time as they are eligible for a rate calculation based on their experience history. As of the June 30 computation date, any contributory employer who has at least 12 quarters (36 months) of chargeability for unemployment insurance claim purposes may be eligible for an individually computed contribution rate based on the status of the employer's reserve account.

In the computation of annual tax rates, the status of an employer's account (the experience history) affects the assignment of a new rate. An increase in taxable payroll may cause an increase in tax rate even though no claims have been paid out. Employers with a positive balance (i.e., tax collections have exceeded benefit charges) will be assigned lower rates than employers with deficit balances (benefit charges have exceeded tax collections.) The minimum and maximum rates assignable for each type of account are set by the legislature and will vary from year to year.

RATE COMPUTATIONS

An employer's tax rate is computed based on the status of that employer's account as of the computation date, June 30, each year. Tax rates are computed by subtracting cumulative benefits charged to the employer from cumulative taxes paid by the employer and then dividing the difference by the employer's three-year average annual payroll. The resulting percentage is then applied to rate tables provided in the *Employment Security Law*. The computed rate applies to taxable wages paid during the calendar year immediately following the computation date. An **Employer Tax Rate Notice** is mailed to employers in late December each year.

The law requires that an employer's rate not be reduced below the total tax rate of 2.70 percent for any calendar year unless and until the employer's account could have been chargeable with benefit payments throughout 36 consecutive months ending on the computation date of each year.

If delinquent tax and wage reports remain unfiled 30 days following notice, the employer will not be eligible for a rate computation but will be assigned the maximum rate allowable.

STATEWIDE RESERVE RATIO

The Employment Security Law provides for a measurement tool to help ensure that the Unemployment Insurance Trust Fund is maintained at a reasonably adequate level. The law requires an annual computation known as the "Statewide Reserve Ratio" (SRR) which compares Georgia's Trust Fund balance to the state's total covered wages.

VOLUNTARY CONTRIBUTION ---

Many employers are given the option to make a voluntary contribution to lower their tax rate for the year. Tax accounts are reviewed each year to determine employers eligible for this option. Employers are not eligible for a voluntary contribution if they (1) have the lowest possible tax rate, (2) have not filed all Quarterly Tax and Wage Reports, or (3) because of insufficient experience history, they are not otherwise eligible for a rate computation.

In December, eligible employers are mailed a "voluntary contribution" letter along with the annual tax rate notice. The letter explains the employer's contribution options in the program and the possible resulting savings in unemployment insurance taxes for the year.

Voluntary contributions must be paid by certified check or money order no later than 30 days from the issue date of the notice.

NOTES

STATE OF GEORGIA - DEPARTMENT OF LABOR
EMPLOYER TAX RATE NOTICE

Tax Rate Computation Date

Rate Applicable To Taxable Wages Paid For Period

DOL Account Number

BEGINNING and ENDING

TOTAL TAX RATE * is:

%

* Includes Administrative Assessment required by Law. (See number (6) below)

THIS IS NOT A BILL

MESSAGE TO EMPLOYER:

a. 3-YEAR TAXABLE PAYROLL Taxable wages for 3-year period ending on the computation date

b. AVERAGE ANNUAL PAYROLL 3-year payroll total divided by 3

c. CUMULATIVE TAX PAID Total amount of tax paid from date liable, including taxes paid by any predecessors

d. CUMULATIVE DEBITS Total amount of benefit charges from date liable, including any from predecessor

e. TOTAL TAX RESERVE Cumulative tax paid minus cumulative debits

f. PERCENT APPLIED Total Tax Reserve divided by Average Annual Payroll
%

g. BASE-TABLE TAX RATE Determined by applying Percent Applied to the applicable base rate table
%

h. STATEWIDE RESERVE RATIO Obtained by dividing Trust Fund balance by total covered wages paid in Ga for 12 months
%

i. BASE RATE ADJUSTMENT FACTOR Obtained by applying Statewide Reserve ratio to applicable table

j. BASE RATE SOLVENCY FACTOR Percentage decrease in base table rates.

k. CONTRIBUTION RATE Base Table Tax Rate, including any necessary adjustments.
%

TAXABLE WAGE BASE IS:
\$8500.00

Official Code of Georgia Annotated
 Sections 34-8-151 through 34-8-157

NOTE

Under Georgia law, employers are rated based on their actual experience in the payment of contributions relative to unemployment benefits charged against them. The contribution rate reflects such experience. An employer's rate for any calendar year is determined on the basis of his or her record as of the computation date for that calendar year. **FOR INFORMATION PHONE 404-232-3300**

Any employer who has failed to file all required Unemployment Insurance Tax and Wage Reports and other required information by the computation date will be assigned the MAXIMUM applicable rate, plus/minus any increases or decreases resulting from application of the Statewide Reserve Ratio. This provision also applies to any delinquent reports not filed by predecessor employers.

FORMULA and STEPS USED IN COMPUTING TAX RATE

- (1) $a \div 3 = b$ (Taxable wages total for 3 yrs divided by 3 = Average Annual Payroll)
- (2) $c - d = e$ (Cumulative Tax Paid minus Cumulative Benefit Charges = Total Tax Reserve)
- (3) $e \div b = f$ (Total Tax Reserve divided by Average Annual Payroll = Percent Applied)
- (4) Apply Percent Applied to Base Tax Table to get Base Table Tax Rate
- (5) If adjustment is required, apply appropriate factor (box i or j) to Base Table Tax Rate
- (6) Add Administrative Assessment* of 0.08% to Contribution Rate to get TOTAL TAX RATE (0.06% Prior to 2000)

*Except government entities, non-profit organizations and employers with an assigned

NOTE: An increase in taxable payroll may cause your rate to increase even though no debits have been charged to your account.

REPORTING REQUIREMENTS

EMPLOYMENT RECORDS

Section 34-8-121 of the *Employment Security Law* requires that all employing units keep accurate and up-to-date records on all employees. These records must show:

- Each employee's name and social security number;
- The date each employee was hired, rehired, or returned to work after a temporary layoff;
- The date and reason each employee was separated from employment;
- The period covered by the payroll record; and,
- The total wages paid to each employee during each calendar quarter to include:

- (1) Cash remuneration;
- (2) The cash value of other remuneration, including gratuities, and tips;
- (3) Flat fee expenses; and,
- (4) Reimbursement of expenses that do not meet the documentation requirement of the Law.

The *Employment Security Law* requires employers to make records available to authorized representatives of the Georgia Department of Labor. These individuals have identifying documentation issued by the department. Ask for proper identification.

For auditing purposes, employer records must be maintained for a period of seven years from the date payments were due and/or paid.

EMPLOYER PASSWORDS

Most Internet services for employers require the use of a password. A password can be obtained by using the department's website at www.dol.state.ga.us/em/ and selecting the proper links to obtain a password. The password can be used immediately upon completion of the application.

Services currently available are filing tax and wage reports, filing partial unemployment claims, responding to special wage requests and address updates. Check our website regularly for new services that will assist you in proper compliance with Georgia's *Employment Security Law*.

EMPLOYER STATUS REPORTS

All employing units having individuals performing services in Georgia, and who meet one of the conditions of liability described on pages 6 and 7, are required to file an Employer Status Report with the Georgia Department of Labor. Employers bringing or sending employees to Georgia from another state may be exempt from this requirement if such employees are "multi-state" workers according to the definitions shown on pages 6 and 7.

An Employer Status Report is also required when one employer acquires all or part of the assets of another employer.

These forms are used to provide the department with necessary information, i.e., ownership, location and type of business, needed to make a determination of an employing unit's liability or non-liability. Both sides of the form should be completed in duplicate, with the employer retaining one copy.

The form can be delivered to the department by regular mail, E-mail, fax, or can be completed online for certain new employers. The paper form may be obtained by contacting the Adjudication Section, see page 35, or from the department's website at www.dol.state.ga.us and selecting the appropriate link(s).

REGISTRATION OF GOVERNMENTAL ORGANIZATIONS

Governmental agencies or organizations are required to complete a Registration of Governmental Organizations form in its entirety, obtain the signature of an authorized official and submit the registration form to the department of Labor.

The form can be delivered to the department by regular mail, E-mail, or fax. The paper form may be obtained by contacting the Adjudication Section, see page 35, or from the department's website at www.dol.state.ga.us and selecting the appropriate link(s).

QUARTERLY TAX AND WAGE REPORTS

Liable employers are required to report wage and tax information and pay any unemployment insurance taxes due on those wages. Employers who have only domestic employees file an annual report that is due by January 31 for the prior calendar year. All other employers must file on a quarterly basis. The quarterly reports are due at the end of the month following the end of each calendar quarter as shown below:

QUARTER	REPORTING PERIOD	DUE DATE
1	January - March	April 30
2	April - June	July 31
3	July - September	October 31
4	October - December	January 31

There are 3 ways to file these reports;

1. Magnetic media - Filing by magnetic media can be done by all employers. However, employers with 100 or more employees are required to file their reports on magnetic media or by Internet. Reports filed by magnetic media must be done with an approved format.
2. Internet filing - Reports can be filed on the department's website, www.dol.state.ga.us.

3. Paper reports - Reporting forms are mailed to active employers each quarter. The forms identify the quarter and year to be reported, the tax rate to be used in computing the taxes due, and the due date of the report.

Reports should be completed in accordance with instructions on each part of the form. If you need assistance, please contact the Employer Accounts section. (See Page 35)

Any employer given a zero (0.00%) tax rate must complete the tax portion of the report (Part II) in the same manner as if a tax rate did apply. Failure to do so will affect the amount of credit for the federal 940 certification.

MAGNETIC MEDIA

Filing tax and wage reports by magnetic media increases data validity and provides an efficient means for reporting the required data.

Employers with 100 or more employees must file their tax and wage reports on magnetic media or by Internet. (This requirement was effective for all quarterly reporting periods after December 31, 2003.) The reports must be in an approved format on approved media. Approved formats and media can be obtained at www.dol.state.ga.us.

Contact the Magnetic Media Unit for technical information or additional detail.

Georgia Department of Labor
Magnetic Media Unit
Suite 727A
148 Andrew Young International Blvd., N.E.
Atlanta, GA 30303-1751 (404) 232-3265
magneticmedia@dol.state.ga.us

INTERNET FILING

Employers can use the Internet to file the required tax and wage reports. A password is required and can be immediately obtained at www.dol.state.ga.us/em/.

Once a report has been filed using the internet, the employee names and Social Security Numbers will display when accessed for the next quarter's filing. A payment voucher can be printed, if needed. Plans are in progress for making on-line tax payments.

PAPER FILING

Forms are mailed each filing period indicating the quarter and/or year to be reported. They also include the tax rate to be used in computing the tax due.

Since these forms are optically scanned, using the preprinted forms ensures correct and timely processing of the report.

If the preprinted report is not received (and filing by magnetic media is not required), a preprinted form can be obtained by contacting the Employer Accounts Section (see page 35). Additional blank forms can be obtained by accessing the website at www.dol.state.ga.us and selecting the appropriate link(s).

Instructions for completing the forms are shown on the forms.

EMPLOYERS WITH ONLY DOMESTIC EMPLOYEES

Section 34-8-150 of the *Employment Security Law* provides for annual reporting of domestic employees beginning with calendar year 2003. These reports may be filed by Internet or by paper on or before January 31 for the prior calendar year. Forms for filing the annual report will be mailed in December of each year.

Although the report is filed annually, the wages for each employee must be shown on a quarterly basis. Penalty for late filing of the report or interest for late payment of taxes due will be assessed if the report and/or remittance for a calendar year is received after January 31 of the following calendar year.

MULTIPLE WORKSITE REPORTS

Employers with multiple locations and/or business activities are required to keep records of, and report quarterly, the street address of each establishment, branch, outlet or office, the nature of the operation, the number of persons employed, and the wages paid at each establishment. This report is a statistical supplement to the Quarterly Tax and Wage Report AND THE TOTALS MUST BALANCE WITH THE TOTALS ON THAT FORM. A computer listing that includes all the worksite information is acceptable in lieu of the form, or employers may submit this data on magnetic media.

FAILURE TO COMPLY

Failure to complete reports on or before a required due date will subject an employer to a penalty of \$20, or .05 percent of the gross payroll, whichever is greater, for each month or fraction of a month such report remains delinquent. A taxpayer who is unable to pay all or part of the tax due with a DOL-4 filing should file the return by the due date. This will avoid being charged for penalty and possible legal action when a report is delinquent for more than 60 days.

Contributions unpaid by the due date accrue interest at a rate of 1.5 percent per month, or fraction of a month, until all due

amounts are received by the Commissioner. Contributions not paid when due, including any interest, penalties, and costs shall constitute a lien upon all property, both real and personal, of the employer liable for such contributions.

The Commissioner may impose, by regulation, a cost of collection fee of 20 percent of any deficiency assessed for any taxable period due after January 1, 1995. This is in addition to all other applicable penalties, interests or costs.

ADJUSTMENTS OR CORRECTIONS

Use Report to Add New Wages and/or Correct Reported Wages to report any adjustments or corrections to a previously filed report. The quarterly and annual tax and wage report forms cannot be used for this purpose. The Report to Add New Wages and/or Correct Reported Wages can be obtained by contacting the Employer Accounts Section (see page 35) or by accessing the department's website at www.dol.state.ga.us and selecting the appropriate link(s).

The correction should include all identifying information and show the reason for the correction to or omission from the original report. Taxes and any interest due on such wages must be computed at the rates in effect during the quarter in which the wages were paid.

SPECIAL WAGE REPORTING

The *Employment Security Law* provides, under certain conditions, for an alternative base period for claimants.

Employers may be asked to furnish a former employee's wages for a quarter prior to the date the report for the quarter is due. The wages being requested should be the same amount that will be reported on the quarterly or annual report. The wages should also be reported on the quarterly or annual report. Any taxes due on these wages would be paid with the filing of the quarterly or annual report.

SALE OR DISCONTINUATION OF A BUSINESS

Employers are required to file any outstanding quarterly reports within 10 days of the sale or discontinuance of a business.

If all employees are domestic employees, the annual tax and wage report form should be used with the applicable quarters completed. Any taxes due should be paid at this time.

PAYMENT OF AMOUNTS DUE =====

Remittance of the total amount due should be submitted with these reports. The amount due will include contribution taxes and administrative assessment, if due, but should also include any penalty and interest due if the report is filed past the due date.

Failure to receive notice to file a tax wage report does not relieve the employer of the responsibility for timely filing of the tax and wage report.

NOTES

CLAIMS FOR BENEFITS

In Georgia, employers pay the entire cost of unemployment insurance benefits. No part of the taxes may be charged to or withheld from employees' wages. Since it is the employer's money that is being used to pay for eligible jobless worker benefits, it is to the employer's advantage to become familiar with various provisions of the *Employment Security Law* as it relates to benefit payments.

You can protect your tax rate by providing the department with pertinent, timely, and accurate information when it is requested.

CLAIMS FILED

When a claim is filed, an individual's earnings paid during the *base period* by liable employer(s) determine the weekly and maximum benefit amounts. (The base period is the first four of the last five completed calendar quarters at the time of filing. If there are insufficient wages to establish a claim using that base period, an alternative base period may be used. The alternative base period is the last four completed calendar quarters immediately preceding the effective date of a claim for unemployment benefits.) The separating/most recent employer is notified that a claim has been filed. Unless the reason for separation is lack of work, the employer must respond timely to this notice with detailed reasons for the separation.

The deadline for a timely response is shown on the **Notice of Claim Filing**. Employers should mail or fax their responses to the Central Examining Unit in Atlanta. Some employers may be asked to participate in a telephone fact-finding interview. (See pages 24, *Request for Separation Information* and 30, *Benefit Eligibility Review*.)

CLAIM DETERMINATIONS

The department provides two types of determinations on most claims - wage and eligibility.

WAGE DETERMINATIONS

A claimant must meet the following wage requirements to establish a valid claim:

1. Base period wages earned with a liable employer.
2. Wages earned in at least two of the four quarters in the base period of the claim.
3. The claimant must have earned at least a total of \$1,134 in the two highest quarters of the base period.
4. Total base period wages equal to or exceeding one and one-half times the high quarter wages. (See **NOTE** below.)

NOTE: *A secondary computation may be made when the sole reason that a valid claim cannot be established is the one and one-half times requirement. The high quarter wages will*

be divided by 21 to establish the potential weekly benefit amount up to the established maximum. The weekly benefit amount will then be multiplied by 40 and compared to total base period wages. If the total base period wages are greater than the weekly benefit amount multiplied by 40, then a valid claim can be established.

WEEKLY BENEFIT AMOUNT (WBA) - The amount of benefits a claimant may receive is the whole dollar amount computed by dividing the two highest base period quarters by 42. (If the secondary computation is used, the highest base period quarter is divided by 21 to establish the WBA up to the allowed maximum set by the legislature.) The established weekly benefit amount is based on the individual's earnings and may range from a legislatively established minimum amount to a maximum amount.

MAXIMUM BENEFIT AMOUNT (MBA) - The number of weeks of entitlement ranges from a minimum of six weeks to a maximum of 26 weeks. The total maximum benefits to which a claimant is entitled during the benefit year (365 days forward from the date the claim is filed) is one-fourth of the total base period wages OR 26 times the weekly benefit amount, whichever is less.

ELIGIBILITY DETERMINATIONS

In addition to meeting wage requirements for establishing a valid claim, a claimant must meet certain eligibility requirements. A claimant must be:

- 1. Totally or partially unemployed through no fault of the claimant.**
- 2. Physically able to do some type of work** - The claimant does not have to be physically able to perform the duties of the last job, or of an established trade or occupation, but must be able to perform work that is available within the community or surrounding area for which wages may be paid.
- 3. Available for work** - The claimant must be ready to go to work and have no personal restrictions, such as lack of child care, transportation, etc., that would interfere with immediate acceptance of employment. Also, if the base period wages were earned in an industry requiring three shifts of work, the claimant must be willing to accept work on at least two shifts, including the one last worked.
- 4. Actively seeking full-time, continuous work** - The claimant must show to the satisfaction of the department that an active search for full-time, continuous work is being made each week for which benefits are claimed.

RETIREMENT

Unemployment insurance benefits may be affected by the amount an individual receives from a governmental agency or private sector pension, retirement or retired pay, annuity or other similar periodic payment based on previous work.

If the claimant has applied for or is receiving any type of payment described above, it should be reported to the career center where the claim was filed. A determination must be made concerning entitlement to unemployment benefits. Consideration must be given to the percentage the claimant, while working, contributed to the retirement plan.

VOLUNTEERING FOR A LAYOFF

Individuals volunteering for a layoff will be considered unemployed due to lack of work when the employer has accepted them from a list of volunteers for a layoff caused by a lack of work. To be eligible, the individual must remain with the employer while work is available and until the agreed upon termination date.

PARTIAL CLAIMS

Partial unemployment means any complete pay period week during which an individual is attached to a regular employer and works less than full time due to lack of work only and earns wages not exceeding the weekly benefit amount plus \$50.00.

A week of partial unemployment consists of an employer's established pay period week. Once a pay period week is established, it should remain the same.

The benefit year of a partial claim begins with the employer's pay week ending date. Computed from this date, the base period is the first four of the last five completed calendar quarters. (If there are insufficient wages to establish a claim using that base period, an alternative base period may be used. The alternative base period, is the last four completed calendar quarters immediately preceding the effective date of a claim.)

Filing Partials - Employers are encouraged to file partial claims using tape, diskette or the Internet, although the paper (DOL-408) form is still accepted. Tape and diskette filing allows claims for large numbers of employees to be processed accurately and more quickly than when paper forms are used. Claims filed on the Internet are processed with 48 hours. Paper forms require manual processing and are paid in the order received by the department. During peak times, processing of claims filed by paper may be delayed several weeks. Instructions for filing on the Internet can be found at the department's website www.dol.state.ga.us. Contact the Partial Claims Unit at 404-232-3050 for instructions on filing by tape or diskette or for further information on filing over the Internet.

A partial claim should be filed by an employer for any complete pay period week during which an otherwise full-time employee works less than full time due to lack of work only and earns an amount not exceeding his/her weekly benefit amount PLUS \$50. No more than six consecutive weeks of partial claims may be submitted if an individual has no earnings.

Each employee who files a partial claim should be given the option of having federal and/or state income taxes withheld by the Georgia Department of Labor during a claim year. The employee must indicate whether taxes are to be withheld. An employee is allowed one change in withholding status during the benefit year.

Partial claims should not be submitted on employees hired for part-time work, employees who have quit, been discharged, or are on leave of absence, or who have base period wages earned in another state or with a federal or military employer. These employees should report in person to a career center to file an unemployment insurance claim.

If a person is receiving a pension, retirement or retired pay, annuity, or other similar periodic payment based on previous work, it should be identified as to type, monthly amount and whether it is a disability pension. Any change in the amount should be reported immediately. Social Security benefits do not have to be reported.

An employee whose claim is being filed on a partial basis by the employer is not required to report to the career center nor to register for work. In addition, the employee is not subject to being referred to other jobs by the department. This enables employers to retain their workforce during short periods of time when less than full-time work is available.

Vacation pay and holiday pay and/or earnings must be reported on a partial claim and should be reported during the week in which it was earned, NOT during the week it was paid to the employee.

An employer should not submit a partial claim for a worker who has not been available for work for an entire week or if the employee is on a scheduled vacation as defined in the section on disqualification for benefits. An employer should not submit low earnings reports on personnel who are employed by a temporary agency but who work at the employer's place of business.

INTERSTATE CLAIMS

If an individual earned base period wages in covered employment in Georgia and becomes unemployed before or after moving to another state, the individual may file an *interstate claim* against Georgia wages but from the state of new residence. Conversely, if an individual moves to Georgia after earning base period wages in another state, an interstate claim may be filed from Georgia against wages earned in the other state. For this reason, an employer may be requested to provide information regarding former employees either to the State of Georgia or to any other state. Information should be furnished within the time limits specified in any such request.

MASS SEPARATIONS

LACK OF WORK - A mass separation occurs whenever 25 or more workers employed in one establishment are separated on the same day for the same reason, and the separation is permanent or for an indefinite period of at least seven or more days.

Within 48 hours following such separations, the employer is required to furnish the GDOL Mass Separation Notice with a copy of the Continuation Sheet providing the information requested. (Each of these forms is accessible on the department's website.)

The form should be faxed to 404-656-2304.

LABOR DISPUTE - The mass separation notice is also used in the case of total or partial unemployment due to a strike, lockout, or other labor dispute. The form must be filed within 48 hours after such unemployment first occurs.

The form should be faxed to 404-656-2304.

Upon GDOL's request, the employer must furnish (within four business days) the names and Social Security Numbers of the separated workers ordinarily attached to the establishment where unemployment is caused by strike or other labor dispute.

NOTES

DISQUALIFICATION FOR BENEFITS

Even though an individual may be able to establish a monetary claim based on wages previously earned, disqualification/denials MAY be imposed on the claim.

VOLUNTARY QUITTING

[O.C.G.A. Section 34-8-194(1)]

10 x WBA - A person who left the most recent employment voluntarily without good cause connected with the work itself will be disqualified for benefits for the duration of the unemployment period. To requalify, a claimant must work and earn insured wages for services in employment equal to at least 10 times the established weekly benefit amount (WBA) of the claim and then be separated due to no personal fault.

The burden of proof is on the employee to show good cause connected with the work for voluntarily quitting.

DISCHARGE OR SUSPENSION

[O.C.G.A. Section 34-8-194(2)A]

10 x WBA - A claimant may be disqualified from receiving benefits as a result of a discharge or suspension from work with the most recent employer because of failure to obey orders, rules, or instructions or for failure to perform the duties for which employed. Under such conditions, the claimant will be disqualified for the duration of the unemployment period. To requalify, a claimant must work and earn insured wages for services in employment equal to at least 10 times the established weekly benefit amount of the claim, and then be separated through no personal fault.

The burden of proof is on the employer to show just cause for the discharge or suspension.

NOTE: Inability alone to perform the job duties is not disqualifying under this section. There must be some fault chargeable to the claimant for failure to attain required proficiency.

12 x WBA - A determination disqualifying the claimant until the claimant secures employment and earns insured wages equal to at least 12 times the weekly benefit amount may be imposed if it is determined that the claimant has been discharged or suspended for one of the following reasons:

Intentional conduct on the premises of the employer or while on the job which results in physical assault or bodily injury to the employer, fellow employees, customers, patients, bystanders, or the eventual consumer of products; or

Intentional conduct that results in the employee's being discharged for the theft of property, goods, or money valued at \$100 or less.

16 x WBA - A determination disqualifying the claimant until the claimant secures employment and earns insured wages equal to at least 16 times the weekly benefit amount may be imposed if it is determined that the claimant has been discharged or suspended for one of the following reasons:

Intentional conduct by the employee which results in property loss or damage amounting to \$2,000 or more; or

Intentional conduct that results in the employee's being discharged for theft of property or goods or money valued over \$100, or for sabotage or embezzlement.

REFUSAL OF JOB OR REFERRAL --- ---

[O.C.G.A. Section 34-8-194(3)]

A claimant must have good cause for refusing to accept suitable work or for refusing to accept referral to suitable work after filing a claim. Some of the factors considered in determining whether or not the work is suitable are the individual's health, safety, morals, physical fitness, prior training, experience, prior earnings, length of unemployment, prospects for securing work in the claimant's occupational skill, and the distance to available work from the place of residence.

No work will be considered suitable and benefits will not be denied under the law to any otherwise eligible individual for refusing to accept new work under any of the following conditions:

If the position offered is vacant due directly to a strike, lockout, or other labor dispute.

If the wages, hours, or other conditions of the work offered are less favorable to the individual than those prevailing for similar work in the locality.

If the individual would be required to join a company union or to resign from or refrain from joining any bona fide labor organization.

LABOR DISPUTE --- ---

[O.C.G.A. Section 34-8-194(4)]

If it is determined that a claimant is participating in, financing, or directly interested in a labor dispute, that claimant will be ineligible for benefits for the duration of the labor dispute.

WAGES IN LIEU OF NOTICE --- ---

[O.C.G.A. Section 34-8-194(5)A]

Any payment made by the employer to an individual after the last day of work may be considered wages in lieu of notice. Such payment requires a disqualification from receiving benefits for the period covered by the payment, if remuneration is in the form of wages in lieu of notice, terminal leave pay, severance pay, separation pay, dismissal payments or wages by whatever name if the remuneration for such week exceeds

the individual's weekly benefit amount. This applies regardless of whether the remuneration is voluntary or required by policy or contract.

Lump sum payments or periodic payments will be prorated by weeks on the basis of the most recent weekly wage of the individual for a standard work week.

Payments NOT affecting entitlement are remuneration for accrued but unused annual leave, vacation pay, sick leave, or payments from employer funded supplemental plans, deferred compensation, or stock bonus plans or seniority buyback plans.

WORKERS' COMPENSATION --- ---

[O.C.G.A. Section 34-8-194(5)B]

A claimant is not entitled to unemployment insurance benefits while receiving Workers' Compensation for temporary partial or temporary total disability under the workers' compensation law of any state, or under a similar law of the United States.

CLAIMANT-TRAINEE, QUIT/DISCHARGE --- ---

[O.C.G.A. Section 34-8-194(7)]

An individual who is attending an agency-approved training course as provided under O.C.G.A. Section 34-8-195 and voluntarily quits attending such course **without good cause** will be disqualified from receiving benefits. To requalify for benefits, the claimant must work and earn insured wages for services in employment equal to at least 10 times the established weekly benefit amount of the claim, and then become unemployed through no personal fault. Also, an individual dismissed from a training course due to failure to abide by rules of the training facility will be disqualified from receiving benefits with the same penalty imposed as referred to above.

EDUCATIONAL WORKERS --- ---

[O.C.G.A. Section 34-8-196]

Benefit payments will not be made on unemployment insurance claims established using wages earned with an educational institution if services were performed in the prior period, term, or year for an educational institution and there is reasonable assurance that the individual will perform such services in the next period, term, or year.

VACATION PAY --- ---

[O.C.G.A. Section 34-8-194(5)(A)]

If an individual has been separated from employment and no employer-employee relationship exists, the payment for accrued vacation will not affect the individual's receipt of unemployment benefits.

If an employer-employee relationship does exist and the individual is away from work for a requested vacation, the

individual is considered unavailable for work and will not be eligible to receive unemployment insurance, regardless of whether the vacation is paid or unpaid. [O.C.G.A. Section 34-8-195(a)(3)(A).]

Further, if an individual is on vacation provided for by an employment contract, custom or practice from prior year or years, or by announcement 30 days prior to the scheduled vacation, that individual is not eligible to receive unemployment insurance during the vacation period, except that the worker will not be held ineligible for more than two weeks of unpaid vacation in a calendar year. [O.C.G.A. Section 34-8-195(a)(3)(A) and (B)].

HOLIDAY PAY =====

If a worker has been terminated and the employer-employee relationship has been broken, any amount subsequently paid for a holiday period will be considered as a fringe benefit for prior services. Under these conditions, no deductions will be made from the weekly benefit amount.

If a worker is away from the job for an unpaid period designated as a holiday by the employer, the worker may apply and qualify for benefits in the same manner as any unemployed worker.

If a claim is being continued on the basis of low earnings reports submitted by the employer, or the worker has a definite date of recall within six weeks, a deduction for holiday pay will be made for the week during which the holiday occurred. Holiday pay is considered as earnings for the week during which the holiday occurs.

BENEFITS FROM OTHER STATES ===== [O.C.G.A. Section 34-8-194(6)]

An individual is ineligible to receive benefits for any week(s) the individual is receiving benefits or seeking unemployment compensation in any other state or territory of the United States.

NOTES

SPECIAL FORMS AND NOTICES

SEPARATION NOTICE

Employers are required to complete **Form DOL-800, Separation Notice**, for each worker separated, regardless of the reason for separation. (See "Mass Separation" for lack of work layoffs involving 25 or more workers.) This form is available for download from the department's website.

The **Separation Notice** should be completed, dated, and delivered to the separated employee on the last day of work in accordance with printed instructions on the form.

If the employee is not available at the time employment ceases, the notice should be mailed to the last known address of the employee within three days of the date the separation occurred or became known to the employer.

Notice(s) of separation should state clearly the reason for termination from employment. For example, specify what rule the employee violated and whether or not the employee received prior warnings or provide the reason given by the employee in the case of voluntary separation.

REQUEST FOR SEPARATION INFORMATION

The "most recent employer" is mailed a **Request for Separation Information**, which asks for the employer's detailed statement as to the reason for separation.

Even if the claimant presented a Separation Notice when the claim was filed, the separating/most recent employer must make a timely written response on the **Request for Separation Information** (or by letter or by a faxed response) providing details as to the reason for separation. (Please see page 18, *Claims Filed*, for information on timely response.)

An employer who has not submitted timely separation information will not receive credit for overpaid benefits if the employer's subsequent appeal results in a disqualification.

If the separation information submitted is timely, sufficiently detailed, and results in a disqualification on the claim, no benefits will be paid and the employer's account will not be charged.

STATEMENT OF BENEFIT CHARGES

Employers having benefits charged during any quarter will be mailed **Employer Quarterly Statement of Benefit Charges**. This notice is a summary of quarterly charges reflecting the dollar amount charged to the employer's experience rating account.

It is NOT a tax due notice to contributory employers. Unless the employer files a written request for review and

redetermination within 15 days of the mailing date of the **Employer Quarterly Statement of Benefit Charges**, the indicated charges will be binding. The request should specify the charges to which there are objections and the basis for the objections, as well as furnish documentation supporting the objection.

REIMBURSABLE EMPLOYER'S QUARTERLY BILL

The **Reimbursable Employer's Quarterly Bill** is a tax due notice to reimbursable employers. It includes information to show individual charges. Unless the employer files a written request for review and redetermination within 15 days of the mailing date, the indicated charges will be binding. The request should specify the charges to which there are objections and the basis for the objections, as well as furnish documentation supporting the objection.

SPECIAL PROVISIONS

To allow more timely processing of information, an employer may wish to have claims and/or charge documents mailed to a particular address. To serve this purpose, multiple address records for employers can be maintained on Department files.

An employer may elect to have notices of claims filed and claim determinations mailed to a specified address which is different from the address of record for that employer. NOTE: Any address furnished for this purpose will be used for all employer locations under the account number. The employer may also request that experience debit notices be mailed to a specified address. Requests to add such addresses may be done over the Internet at www.dol.state.ga.us/em/ or mailed to the office below:

Georgia Department of Labor
Chief of Claims Administration
Suite 900
148 Andrew Young International Blvd., N. E.
Atlanta, GA 30303-1751
Telephone (404) 232-3025

NOTES

SPECIAL TYPES OF ASSISTANCE

Help in the form of benefits, training allowances or specialized reemployment services is available under certain programs and under certain conditions as defined by the individual program.

EXTENDED BENEFITS

The Extended Benefits Program provides for up to 13 additional weeks of benefits beyond the maximum 26 weeks provided under the *Employment Security Law*. When the average rate of insured unemployment equals or exceeds 5.0 percent and other requirements are met, extended benefits may be payable to claimants who have exhausted regular benefits.

Georgia is reimbursed by the federal government for 50 percent of all but the first week of extended benefits. Therefore, there is a charge of 100 percent to Georgia employers for the first week of these benefits. Governmental agencies will be charged 100 percent of all weeks paid with extended benefits.

TRADE ADJUSTMENT ASSISTANCE (TAA)

Workers who lose their jobs as a result of increased imports from, or shifts in production to, foreign countries may be eligible for special benefits under the Trade Adjustment Assistance (TAA) program. A petition for Trade Adjustment Assistance (Form ETA-9042A) may be filed by a group of 3 or more workers, by a company official, by one-stop operators or partners (including state employment security agencies and dislocated worker units) or by a union or other duly authorized representative of such workers.

A petition for TAA must be certified by the U.S. Department of Labor for workers to be eligible for benefits. The TAA program is federally funded. Benefits include training, job search and relocation allowances and additional income support in the form of Trade Readjustment Allowances (TRA). To qualify for TRA, an individual must have been entitled to and have exhausted all rights to unemployment insurance benefits.

Please contact your local Georgia Department of Labor Career Center for additional information or to obtain a petition. Petitions may also be downloaded from the U.S. Department of Labor's website at www.doleta.gov/tradeact.

DISASTER UNEMPLOYMENT ASSISTANCE (DUA)

The Disaster Unemployment Assistance Program provides unemployment benefits and reemployment assistance services to individuals unemployed as a direct result of a major disaster declared by the President. Benefits are federally financed and payable to individuals who lived or worked in the disaster area at the time of the disaster, no longer have a job or place to work, cannot reach their work, or cannot perform their job because of damage at their place of work. This

includes individuals whose place of employment is inaccessible due to its closure by the federal government. Individuals who cannot work due to personal injury as a direct result of the disaster are also potentially eligible.

Benefits are based on earnings from the previous tax year with a minimum weekly payment equal to 50 percent of the average weekly payment of regular compensation for full-time workers. Part-time worker amounts are calculated separately. DUA benefits cannot be paid if an individual is eligible for regular unemployment insurance benefits.

Applications for Disaster Unemployment Assistance must be filed within 30 days of the date of the announcement by the Georgia Department of Labor that Disaster Unemployment Assistance is available. Applications filed more than 30 days after the announcement will be reviewed to determine if the applicant had good cause for filing late. No initial application will be accepted after the expiration of the Disaster Assistance Period.

DISLOCATED WORKER ASSISTANCE

Assistance is available to eligible individuals who have been laid off, notified of an impending layoff, and are in need of assistance to return to work.

Services include counseling, assessment, and job referral and occupational training through local technical colleges, other training providers, or through employers "on-the-job".

Training is available through the local workforce development agency in each workforce investment area. Further information is available from any Georgia Department of Labor Career Center or the workforce development agency.

NOTES

DETECTION AND PREVENTION OF FRAUD

FRAUD SAFEGUARDS

Regular unemployment compensation procedures contain safeguards against the filing of fraudulent claims:

1. **SEPARATION NOTICE** - The Georgia employer is required to issue a separation notice, **Form DOL-800**, to all separated employees stating, in detail, the reason for separation and length of employment.
2. **NOTICE OF CLAIM FILED** - Except in lack of work separations where a claimant presents to the department a **Separation Notice** showing lack of work, the separating/most recent employer is sent a notice of claim filed which contains the claimant's statement as to the circumstances relating to the separation. This notice gives the employer an opportunity to submit timely written information before a determination is made.
3. **WEEKLY CERTIFICATIONS** - For each week with respect to which an individual files a claim for benefits, the claimant is required to certify as unemployed, able to work, available for work, actively seeking work and that no offer of suitable work was refused.
4. **NOTIFICATION OF DEBITS - Employer Quarterly Statement of Benefit Charges** notifies the employer of payments made to a former employee which have been charged to the employer's experience rating account. If the employer has reason to believe that the former employee is fraudulently drawing benefits, the employer is urged to contact the Georgia Department of Labor with full details.
5. **FOLLOW-UP INTERVIEWS** - Periodically during a claim, each claimant is required to report for a follow-up interview to determine if the claimant is meeting continuing eligibility requirements for unemployment insurance.
6. **CROSSMATCHING OF WAGES** - A quarterly cross-match system is used by the Department of Labor to detect potential claimant fraud and abuse of unemployment benefit programs. This crossmatch has proven to be one of the most productive methods to detect fraud and overpayment of benefits.

The crossmatch compares benefits paid to wages reported by employers under the same social security number during the same quarter. When a match occurs, a **Quarterly Wage Audit Inquiry** is mailed to the employer reporting the wages involved. This form requests that the employer furnish a weekly breakout of wages paid to the claimant during the period in question. Another document frequently used in requesting wage information from employers is **Certification of Claimant's Employment**. This form requests a daily breakout of wages which is often required in determining fraud and overpayments.

Under either of the above methods, the resulting wage information furnished by the employer may result in a determination of fraud and the prosecution of the claimant. In such cases, the claimant may be required to repay benefits and the affected employer's experience rating account may be credited.

7. **WEEKLY AUDITS** - A full-time Quality Control Program is used by the department for weekly audits of randomly selected unemployment insurance claims. The results of these audits assist management with plans for detection and prevention of abuse of the Unemployment Insurance Program.

The Quality Control Audit includes verification of wages earned, separation information and the verification of the work search reported by the claimant for the weeks involved. Interviews with selected claimants and employers are conducted to confirm both payroll information and work search activities. The results are used in determining if an improper payment has been made and the reason for such payment.

8. **EMPLOYER NEW HIRE PROGRAM** - All Georgia employers are required to report new hires to the Department of Human Resources. These new hires are then forwarded to

the Georgia Department of Labor. They are crossmatched with the current claimant file to determine whether an individual is working and claiming benefits in the same week.

9. **FRAUD PENALTIES** - The *Employment Security Law* provides for the loss of entitlement to future benefits for a designated period of time for persons who knowingly make false statements or misrepresentations as to material facts or who knowingly accept benefits to which they are not entitled. The law also provides for the prosecution of such individuals.

Overpayment made in such cases is computed without application of deductible earnings as otherwise provided for in the law. In addition, a penalty of 10 percent may be added to, and become part of, such overpayment. Interest of one percent per month or fraction of a month shall accrue until the overpayment (including penalty) is repaid. The Georgia Department of Labor also is empowered to intercept state income tax refunds or file civil suits to recover an unemployment insurance overpayment.

NOTES

PROTECTING YOUR RIGHTS

Interested parties (claimant and employer) to a claim have the right to challenge any adverse decision of the Georgia Department of Labor, whether made by a claims examiner, administrative hearing officer or the Board of Review. However, to protect experience rating accounts, employers must comply with certain procedures within prescribed time limits.

BENEFIT ELIGIBILITY REVIEW

If a separation issue is involved, you will have 10 days from the filing date of the claim to furnish separation information. You may be asked to participate in a telephone interview to gather as much detailed information about the separation as possible.

Detailed separation information and timely response to any fact-finding information requests are vital to protect the employer's account. A faxed response is acceptable as long as it is received timely. **The law places the burden of proof on the employer in cases involving discharge.** Copies of separation notice, warnings, reprimands, performance appraisals, attendance records, or any other documents regarding separation will be beneficial to the case and should be faxed to the Central Examining Unit **prior** to the telephone interview date.

After the Benefit Eligibility Review, a written determination will be released to the claimant and the separating/most recent employer.

APPEALS PROCESS

Either party may file an appeal to any written determination, in writing by mail, in person, or by fax, with the Career Center indicated on the determination. The appeal will be considered to have been timely filed if it is received in a Georgia Department of Labor office within the 15-day limit OR if it was mailed within that time frame. (NOTE: Proof of mailing will be an official U. S. Postal Service cancellation stamp only.) Any timely written statement signed by the employer or a designated representative stating dissatisfaction with the written determination will initiate an appeal to an administrative hearing officer. If either party files an appeal, the other party will be notified.

Representation - Legal counsel may be obtained at one's own expense. Fees must be approved by the Board of Review.

Postponement of Hearing - A hearing is postponed, generally, only in cases of emergency. Any other request for postponement should be made as soon as possible, well in advance of the date scheduled for the hearing.

Withdrawal of Appeal - Any appeal may be withdrawn by the appealing party at any time by submitting a written request to the address at the end of this section.

Levels of Appeal

Appeals Tribunal. The first level is a hearing before an administrative hearing officer. A recording is made of testimony given under oath from parties and witnesses at the hearing. The hearing officer can give no weight to hearsay. Witnesses with first-hand information should participate in the hearing. All witnesses and information should be presented at this level of appeal.

Either side may present witnesses. If a witness refuses to appear voluntarily, either party may obtain a subpoena from the chief administrative hearing officer. As soon as the notice of hearing date is received, a subpoena may be issued. The party requesting it must deliver it. If additional information is needed, contact the chief administrative hearing officer.

A hearing before an administrative hearing officer will be scheduled as quickly as possible, in the order received. Parties will be mailed a notification of the hearing schedule. Most hearings are held within two to three weeks of the date the appeal is filed. If you know of any dates or times you or your witnesses will not be available, advise the appeals section immediately.

NOTE: A hearing is postponed only in the case of emergency. Any other requests for postponement should be made as soon as possible, well in advance of the date scheduled for the hearing.

Appeal hearings are generally conducted by telephone. Each party will receive advance notice of the hearing. If either party objects to a telephone hearing, an in-person hearing may be requested. The party requesting the in-person hearing must travel to the hearing location nearest the other party for the hearing.

Evidence is considered and the result is issued in a written decision. The decision affirms, reverses, or modifies the appealed determination. The administrative hearing officer's decision will be mailed within a reasonable time after the close of the hearing. The decision will contain a description of pertinent facts, reasoning of law, and the decision.

The decision will give the appeal rights and the date that the decision becomes final if no further appeal is filed. An appeal to a decision issued by an administrative hearing officer must be made in writing to the address listed at the bottom of the decision within 15 days of the official date of notification.

Board of Review. The second level of appeal is to the Board of Review, a three-member panel appointed by the governor. The Board of Review does not take testimony. It reviews a transcript or recording of the first level appeal hearing. It is vital that witnesses and testimony be presented at the first

level of appeal so the testimony will be available for consideration by the Board.

The Board of Review does not have a set schedule for meetings. A party wishing to argue a case in person before the Board must make a written request to do so within 10 days of the date the Board's acknowledgment of the appeal was mailed. If permission is granted to appear before the Board, both parties will be notified of the time and place.

After review, the Board will release a written decision to the interested parties. Within 15 days after the Board of Review's decision has become final, a petition may be filed in the Superior Court of the county where the claimant was last employed. If the individual was last employed in another state, the appeal must be filed in Fulton County, Georgia. All documents, papers, and the transcript of all testimony taken at the administrative hearing, together with the Board of Review's findings of fact and decision, may be presented to the court. Georgia law provides for priority scheduling for such cases. Employees of the Georgia Department of Labor cannot furnish guidance or otherwise assist in this process.

Claimant Liability - If a determination which allowed benefits is reversed, the claimant will be required to repay the benefits received while not eligible or disqualified, as specified by the administrative hearing officer or the Board of Review.

Employer Tax Charges - If a determination favorable to the employer is overturned on appeal, payment made to a claimant will be reflected on a subsequent quarterly debit notice(s) to the chargeable employer.

Georgia Department of Labor
Appeals Tribunal
Suite 201
1630 Phoenix Blvd.
College Park, GA 30349-5506
Telephone (770) 909-2828
Fax (770) 909-2884
appeals@dol.state.ga.us

OTHER PROGRAMS AND SERVICES

In addition to the Unemployment Insurance program, the Georgia Department of Labor provides numerous other services and administers other programs to assist the labor force and the employer community of the state. A brief review of many of these follows. For more information on any of the activities, contact the office at the designated address and telephone number.

STATE WORKFORCE INVESTMENT BOARD

The State Workforce Investment Board provides policy oversight for Georgia's workforce development system. The board includes representation from employers, state and local government, organized labor, community-based organizations and the general public. The board's members are appointed by the Governor and assist in preparing the state's strategic plan for workforce development activities, as well as development and continuous improvement of the state's workforce service delivery system.

The Executive Director for the board's Partners' Council is housed in the Georgia Department of Labor.

WORKFORCE INFORMATION AND ANALYSIS

Workforce information, also commonly called labor market information, relates to data concerning jobs and the people who fill them in the various labor market areas across the state. It encompasses a wide range of demographic factors including population, employment by industry and occupation, unemployment, wage levels, and the changes taking place in and among these elements. The primary purpose of workforce information is to provide citizens and employers with all the data needed to make intelligent career and business decisions.

Workforce information is generated from employer surveys, household surveys, unemployment insurance claims data, special research projects, and a variety of administrative databases maintained within the division. A number of publications, containing the most frequently requested types of information, are produced by Workforce Information & Analysis. All are available at no cost and most are found on the department's web site.

A wide range of unpublished data relating to labor market conditions is also available. The major types of unpublished data are summarized in the Georgia Directory of Workforce Information, which is available on request.

Georgia Department of Labor
Workforce Information & Analysis
223 Courtland Street, Suite 300
Atlanta, GA 30303
(404) 232-3875

SAFETY ENGINEERING

The Safety Engineering section is responsible for the inspection and safe operation of boilers, pressure vessels, elevators, escalators, stationary amusement parks, water parks, traveling carnival rides, safety glass, high voltage, ski lifts, go-karts, and bungee jumping.

Safety Engineering administers the state's Right-to-Know program regarding hazardous chemicals in the workplace by providing information, training, on-site surveys, procedure development and other assistance to public employees, inmates in state facilities and contractors performing work on state property.

Georgia Department of Labor
Safety Engineering
Suite 100
1700 Century Circle
Atlanta, GA 30345
(404) 679-0687

TRAINING AND WELFARE-TO-WORK INITIATIVES

There are a variety of resources available to meet the diverse needs of Georgia's employers and workers. Twenty local, business-led workforce boards, in conjunction with other public and private partners, evaluate their communities' needs and design training strategies to meet these needs. These strategies involve services of diverse partners in the community and may include employment counseling, job search techniques and assistance, strategies for achieving success in the work world, and help in overcoming various impediments to work.

Training and support services are available for adults and dislocated workers for jobs in demand, and a variety of services are provided to in-school and older youth. In addition, specific employment, training, and support services are provided to long-term welfare recipients to assist them as they work toward self-sufficiency.

Georgia Department of Labor
Career Development Services
Suite 650
148 Andrew Young International Blvd., N.E.
Atlanta, GA 30303-1751
(404) 232-3775

CHILD LABOR

The Child Labor Section administers the Georgia Child Labor Law which was passed to protect minors (those who have not reached their 18th birthday) from dangerous work environments and to ensure that they have sufficient time, while employed, to devote to school and obtain a quality education.

The Child Labor Section conducts inspections, regular audits, and random audits for the detection and prevention of potential violations of the Child Labor laws. These laws also assist employers to reduce lost production time and workers' compensation costs by reducing workplace injuries.

Work permits (employment certificates) required by law for minors to be employed legally are issued by authorized school officials. A copy of each certificate issued is submitted for review and maintenance by the Georgia Department of Labor. Work permits may be revoked by the department when non-compliance with the law is determined.

Special certificates, required by law for minors in the field of entertainment, are issued by the Child Labor Section based on applications submitted by the employer.

The section advises employers, minors, parents, school officials and any other interested parties of the requirements of the Georgia Child Labor Law and on the basics of Federal Child Labor Laws. The section is available to make presentations to any interested group (schools, employers, parent groups, etc.).

Georgia Department of Labor
Child Labor Section
Suite 810
148 Andrew Young International Blvd., N.E.
Atlanta, GA 30303-1751
(404) 232-3260

ECONOMIC DEVELOPMENT

In Georgia, community and economic development is a coordinated effort involving multiple state agencies, private sector representatives (particularly large utility companies), local development authorities, chambers of commerce, and government officials. Georgia's endeavors are led by two separate state agencies - the Georgia Department of Community Affairs and the Georgia Department of Economic Development.

Whether state or local, public or private, each entity has a specific role in community and economic development as a partner on the Georgia team. The Economic Development & Employer Relations Office sits at the table on behalf of the Georgia Department of Labor.

Internal information, such as career center, applicant and placement data, workforce demographics, workforce layoff information and agency services, is provided by GDOL as a part of the overall state presentation to prospective companies. In a similar manner, other Georgia partners present their information and service commitments. It is the seamless Georgia effort which makes the state a regional and national leader in the creation of jobs.

EMPLOYMENT SERVICES ---

The basic function of Employment Services is to bring individuals who are seeking employment together with employers who are seeking workers. Many employment services are available at the local Georgia Department of Labor Career Centers.

Job Information System (JIS) – A computerized listing of all job openings placed with the department by employers (over 100,000 each year).

Job Placement Assistance – The matching and referral of job-ready applicants to suitable job openings listed with the department.

Service Coordination/Employment Counseling – Specialized services for individuals who need assistance with career decision making, job seeking skills, removal of employment barriers, or coordination with other entities.

Clerical Skills Testing – Standardized tests to measure typing speed.

Veteran Services – Priority service for veterans seeking work or training with special emphasis given to assisting disabled veterans. Staff who have received specific training in provision of services to veterans are available in most career centers.

Agricultural Services – Technical assistance for the agricultural community with federal and state regulations governing housing inspections.

Reemployment Services/Claimant Assistant Program (CAP) – Special services and assistance to claimants designed to return them to work quickly resulting in savings to the Unemployment Insurance Trust Fund due to the reduction of number of weeks paid in Unemployment Insurance benefits.

Profiling – A program to identify claimants who are most likely to remain unemployed for an extended period and to exhaust benefits. These individuals participate in reemployment services designed to assist them in a speedy return to productive employment.

Employer Services – Employer relations program offered to foster harmonious relationship between employers and the department by providing a full range of services, including referral of qualified applicants to job openings, assistance in initial staffing, or expansion of a plant or firm, providing labor market information, assistance in plant closings or layoffs and assistance in meeting affirmative action obligations.

Rapid Response – Reemployment and related services available to assist employers who are laying off workers. A variety of reemployment services including job search, financial and stress management, interviewing skills, and resumé workshops can be provided to affected workers on or offsite. Onsite resource centers, job fairs, and other customized services are available.

Work Opportunity Tax Credit Program (WOTC) – Tax incentives for employers who hire individuals from certain target groups.

Alien Certification – Assistance is available to employers seeking alien workers whose skills, knowledge, and abilities are presently unavailable in this country.

Georgia Department of Labor
Employment Services
Suite 400
148 Andrew Young International Blvd., N.E.
Atlanta, Georgia 30303-1751
(404) 232-3515

NOTES

DIRECTORY

STATE ADMINISTRATIVE OFFICES

148 Andrew Young International Blvd., N.E.
Atlanta, GA 30303-1751

DEPARTMENT TELEPHONE NUMBERS

Child Labor Section	(404) 232-3260
Economic Development	(404) 232-3890
Employment Service	(404) 232-3515
Safety Engineering	(404) 679-0687
Workforce Information and Analysis/Labor Market Information	(404) 232-3875

Unemployment Insurance Division

Claims Information	(404) 232-3025
Appeals Tribunal	(770) 909-2828
Board of Review	(404) 232-3325
Charge Unit	(404) 232-3030
Interstate Unit	(404) 232-3090
Benefit Payment Control	(404) 232-3075
Partial Claims	(404) 232-3050
Central Examining Unit	(404) 232-3100
Tax Information	(404) 232-3001
Adjudication (Employer Liability)	(404) 232-3301
Employer Accounts (Tax Reports)	(404) 232-3220
Magnetic Media Unit	(404) 232-3265
Tax Rate Inquiries	(404) 232-3300

CAREER CENTERS

You may access our website at www.dol.state.ga.us for further information about, and directions to, the offices serving your area.

Albany	(229) 430-5010
Americus	(229) 931-2520
Athens	(706) 583-2550
Atlanta North Metro	(404) 679-5200
Atlanta South Metro	(404) 699-6900
Augusta	(706) 721-3131
Bainbridge	(229) 248-2618
Blairsville	(706) 745-6959

CAREER CENTERS CONT'D

Blue Ridge	(706) 632-2033
Brunswick	(912) 264-7244
Cairo	(229) 377-6526
Camilla	(229) 522-3630
Carrollton	(770) 836-6668
Cartersville	(770) 387-3760
Cedartown	(770) 749-2213
Clayton	(678) 479-5886
Cobb/Cherokee	(770) 528-6100
Columbus	(706) 649-7423
Cordele	(229) 276-2355
Covington	(770) 784-2455
Dalton	(706) 272-2301
DeKalb	(404) 298-3970
Douglas	(912) 389-4254
Dublin	(478) 275-6525
Eastman	(478) 374-6994
Elberton	(706) 213-2028
Gainesville	(770) 535-5484
Griffin	(770) 228-7226
Gwinnett	(770) 840-2200
Habersham	(706) 776-0811
Hinesville	(912) 370-2595
Houston County	(478) 988-7130
Jesup	(912) 427-5842
Kings Bay	(912) 673-6942
LaFayette	(706) 638-5525
LaGrange	(706) 845-4000
Macon	(478) 751-6164
Milledgeville	(478) 445-5465
Monroe	(770) 207-4111
Moultrie	(229) 891-7147
Newnan	(770) 254-7220
Northwest Georgia	(706) 861-1990
Rome	(706) 295-6051
Savannah	(912) 356-2773
Statesboro	(912) 681-5156
Sylvester	(229) 777-2120
Thomasville	(229) 225-4033
Thomson	(706) 595-3665
Tifton	(229) 386-3322
Toccoa	(706) 282-4514
Valdosta	(229) 333-5211
Vidalia	(912) 538-3231
Waycross	(912) 285-6105

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