

**RULES
OF
GEORGIA DEPARTMENT OF LABOR
EMPLOYMENT SECURITY LAW**

**CHAPTER 300-2-3
TAX RATES AND COVERED EMPLOYMENT**

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**Rule 300-2-3-.19 Delinquent Pandemic Quarter Interest
Synopsis**

- An employer may request the Department to waive the balance of delinquent interest charges attributable to calendar quarters during Georgia's COVID-19 Pandemic Health State of Emergency (2nd Quarter 2020 through 2nd Quarter 2021)
- Employers with delinquent tax and wage reports are not eligible for waiver
- Employer must show accrual or non-payment of the interest was caused by special circumstances related to the COVID-19 Pandemic
- Waiver of interest will be granted upon payment in full of all other outstanding liability

Rule 300-2-3-.19 Delinquent Pandemic Quarter Interest

(1) For the purposes of this rule, "Pandemic Quarter" means any calendar quarter beginning with the 2nd quarter of 2020 through the 2nd quarter of 2021.

(2) An employer with a delinquent interest balance attributable to any pandemic quarter may apply to the Department for waiver of such interest.

(3) Interest may only be waived if it is determined, in the sole discretion of the Commissioner or the Commissioner's designee, that special circumstances related to the COVID-19 Pandemic contributed to the accrual or non-payment of the pandemic quarter interest by the employer. Such special circumstances may include, but are not limited to, accrual or non-payment due to action or inaction by the Department, or doubt as to either collectability or liability. Interest shall not be waived if the employer is delinquent in filing any tax and/or wage reports.

(4) An application for waiver must be accompanied by either:

(a) Payment in full of all other outstanding liability attributable to all pandemic quarters; or

(b) A proposed monthly payment agreement providing for payment in full of all other outstanding liability attributable to all pandemic quarters in no more than twelve (12) months.

(5) Final approval of a waiver shall not be granted until all outstanding liability attributable to all pandemic quarters is paid in full; however, the Department may grant conditional approval contingent upon an employer completing a proposed monthly payment agreement.

Authority: O.C.G.A. §§ 34-2-6(a)(4); 34-8-70(b); 34-8-166(b); 34-8-173(b)(1)