

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

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

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Emergency Rule 300-2-3-0.20 containing Rule 300-2-3-0.20-.05 Charges to Experience Rating Account

- (1) An employer shall be charged for all benefits paid as a consequence of the employer's failure to provide a timely written response to a claim for unemployment insurance benefits, regardless of whether the previous determination to pay benefits is later reversed on appeal or if an overpayment is established.
- (2) Effective October 22, 2013, pursuant to requirements of Section 252 of the Trade Adjustment Assistance Extension Act of 2011 (TAAEA), amending Section 3303 of the Federal Unemployment Tax Act (FUTA) at subsection (f) and interpreting Section 3309(a) (2) consistently therewith for employers electing reimbursable status under O.C.G.A. § 34-8-158, and the authority of the Commissioner of Labor under O.C.G.A. § 34-8-93, an employer's account shall be charged and may not be relieved of charges, regardless of whether the associated determination to pay benefits is later reversed on appeal or if an overpayment is established, whenever an employer or an agent for that employer was at fault, without substantial good cause, for failing to respond timely or adequately to the request of the department for information relating to the associated claim for benefits that was subsequently improperly paid and
 - (a) the employer or an agent for the employer has failed to timely or adequately respond, during the current calendar year, to any requested reports of the department with respect to three
 - (3) individual claims established or,
 - (b) effective April 24, 2014, the employer or an agent for the employer has failed to timely or adequately respond, during the same calendar year, to any requested reports of the Department with respect to three (3) individual claims established which also resulted in benefit overpayments.
- (3) As of the effective date of this subsection, the restriction on relief from charges for the claim shall be imposed for each week of state or federal unemployment benefits that is determined to be an overpayment until the claimant is no longer eligible for unemployment benefits and no additional benefit payments are issued to the claimant.
- (4) As of the effective date of this subsection, the restriction on relief from charges in this subparagraph shall be applicable to both contributory and reimbursable account employers.
- (5) As of the effective date of this subsection, the limitations on charges to employers under O.C.G.A. § 34-8-157(b)(2) regarding wages paid at subsection (b)(2)(A), waiver of overpayments at subsection (b)(2)(C), and benefits paid for unemployment that is directly caused by a

presidentially declared natural disaster at subsection (b)(2)(D), shall not apply to provide relief from charges restricted under this subsection.

(6) "Substantial good cause" for failure to respond timely or adequately to the request of the department for information relating to a claim for benefits shall require a showing of extenuating circumstances which prevented the timely or adequate filing by the employer, or the employer's agent, as appropriate, and that such extenuating circumstances were beyond the employer's or the employer's agent's control.

(7) The statutory "cap" on benefit charges provided in O.C.G.A. § 34-8-157 shall not apply to Extended Benefits paid under O.C.G.A. § 34-8-197.

(8) In response to the COVID-19 public health emergency, the National Emergency declaration by President Donald Trump on March 13, 2020, and the Public Health State of Emergency declared by Governor Brian Kemp on March 14, 2020, and subsequent extensions thereof, under the authority of O.C.G.A. § 34-8-70(i), in the determination of the Commissioner, the account of a contributory employer will not be charged for certain benefits paid for unemployment due to the COVID-19 public health emergency. Reimbursable employers shall be responsible for all attributable benefit costs in excess of the amount authorized by federal pandemic relief legislation to pay reimbursable employer benefit costs. Federal pandemic relief legislation provided funds to cover fifty percent (50%) of reimbursable employer benefit costs for weeks of unemployment ending March 21, 2020, through April 3, 2021; and seventy-five percent (75%) for weeks of unemployment ending April 10, 2021, through September 4, 2021.

Authority: O.C.G.A. Secs. 34-8-2-6(a)(4), 34-8-70, 34-8-93(b), 34-8-157.

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**300-2-4
UNEMPLOYMENT INSURANCE BENEFIT PAYMENTS**

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Emergency Rule 300-2-4-0.21-.14 Work Search Requirements.

In response to the COVID-19 public health emergency, the National Emergency declaration by President Donald Trump on March 13, 2020, and the Public Health State of Emergency declared by Governor Brian Kemp on March 14, 2020, and subsequent extensions thereof, and under the authority of O.C.G.A. Section 34-8-70(i), all work search reporting requirements are waived for claim weeks beginning on or after March 15, 2020.

Authority: O.C.G.A. Secs. 34-8-2-6(a)(4), 34-8-70, 34-8-93(b), 34-8-190, 34-8-191.