GEORGIA DEPARTMENT OF LABOR
O.C.G.A. § 50-13-4(a)(3), (a)(4), and (a)(5)
COMPLIANCE STATEMENT

Proposed Amendments to Rules of the Georgia Department of Labor
Employment Security Law
Chapters 300-2-2, 300-2-3, 300-2-4, 300-2-5, and 300-2-7

June 15, 2026

I. Introduction and Scope

The Georgia Department of Labor (the 'Department') proposes amendments to eleven rules spanning five chapters of its rules under the Employment Security Law, O.C.G.A. § 34-8-1 et seq.:

- Rule 300-2-2-.02 Employer Tax and Wage Reports;
- Rule 300-2-3-.02 Penalty and Interest;
- Rule 300-2-4-.02 Registration of Claimants for Possible Referrals to Job Openings; proposed to be recaptioned Claimant Registration for Work and Job Referrals;
- Rule 300-2-4-.10 Mass Separation, proposed to be recaptioned Mass Separation Notices;
- Rule 300-2-5-.01 Employer Tax Liability Appeals,
- Rule 300-2-5-.02 Benefit Appeals to an Administrative Hearing Officer;
- Rule 300-2-5-.04 General Rules for Appeals to an Administrative Hearing Officer and Board of Review Appeals;
- Rule 300-2-7-.01 Identification of Employees;
- Rule 300-2-7-.06 Notices Required From Employers Furnishing Separation Information, proposed to be recaptioned Separation Notices Required from Employers;
- Rule 300-2-7-.14 Registration Of Job Opening With State Employment Service, proposed to be recaptioned Job Openings, Job Referrals, and Reporting Job Refusals; and
- Rule 300-2-7-.15 Display of Posters for Information of Employees.

Rules 300-2-4-.02, 300-2-7-.06, 300-2-7-.14, and 300-2-7-.15 are effectively new rules replacing outdated predecessors. The remaining rules consist of targeted amendments. The proposed amendments reflect four recurring themes:

(1) Accommodation of electronic filing, electronic delivery, and remote/virtual workplace practices;
(2) Alignment with the transfer of the State Employment Service and Wagner-Peyser Act functions from the Department to the Technical College System of Georgia ('TCSG');
(3) Clarification and narrowing of the Department's enforcement scope to activities directly necessary to administer the unemployment insurance program; and
(4) Consolidation and restructuring of existing provisions for clarity.

This document sets forth the Department's analysis of the proposed amendments under three provisions of the Georgia Administrative Procedure Act.

First, O.C.G.A. § 50-13-4(a)(3) requires that, in formulating and adopting any rule that will have an economic impact on businesses in this state, the agency reduce the economic impact of the rule on small businesses, defined as businesses that are independently owned and operated, are not dominant in their field, and employ one hundred or fewer employees, by implementing one or more enumerated impact-reduction measures when it is legal and feasible to do so consistent with the objectives of the statutes on which the rule is based.

Second, O.C.G.A. § 50-13-4(a)(4) imposes requirements on the formulation and adoption of any rule that places administrative burdens on charitable organizations, defined for that paragraph as nonprofit organizations exempt from taxation under Section 501(c)(3) of the Internal Revenue Code, and separately requires, in subparagraph (a)(4)(B), that the agency transmit its notice of intended action to the chairpersons of the standing committees of the General Assembly.

Third, O.C.G.A. § 50-13-4(a)(5) requires that, in the formulation and adoption of any rule, the agency choose an alternative that does not impose excessive regulatory costs on any regulated person or entity where those costs could be reduced by a less expensive alternative that fully accomplishes the stated objectives of the statutes on which the proposed rule is based.

II. Small Business Impact Analysis Under O.C.G.A. § 50-13-4(a)(3)

A. Statutory Standard

Where a proposed rule will have an economic impact on businesses, O.C.G.A. § 50-13-4(a)(3) directs the agency to reduce that impact on small businesses through one or more of the following measures, when legal and feasible in meeting the objectives of the underlying statutes:

(A) Establishing differing compliance or reporting requirements or timetables for small businesses;
(B) Clarifying, consolidating, or simplifying compliance and reporting requirements for small businesses;
(C) Establishing performance rather than design standards for small businesses; or
(D) Exempting small businesses from any or all requirements of the rules.

B. Affected Universe and Nature of the Economic Impact

The proposed amendments apply to employing units and liable employers as defined in the Employment Security Law. Most Georgia employers subject to these rules are small businesses within the meaning of O.C.G.A. § 50-13-4(a)(3). The economic impact of the rules on businesses consists principally of:

(1) The administrative cost of preparing and filing quarterly or annual tax and wage reports, separation notices, and, where applicable, mass separation notices;

(2) Exposure to penalty and interest for late or deficient filings;
(3) The cost of obtaining and verifying employee identification information; and
(4) The cost of displaying or delivering required employee notices.

Measured against the rules they replace, the proposed amendments reduce the aggregate compliance burden. They eliminate monetary charges the current rules impose, remove procedural mechanics that no longer serve a purpose, clarify and narrow the circumstances in which a report may be treated as not filed while adding cure mechanisms, replace paper with electronic filing, provide flexibility for employers that utilize virtual or remote workplaces, and codify express limits on the Department's enforcement scope. A small number of provisions impose new or expanded obligations, such as a record-retention requirement for employers that elect electronic delivery of separation notices. The analysis that follows proceeds rule by rule and correlates the impact-reduction measures to the categories enumerated in O.C.G.A. § 50-13-4(a)(3)(A) through (D).

C. Rule-by-Rule Analysis of Impact-Reduction Measures

1. Rule 300-2-2-.02 (Employer Tax and Wage Reports)

The proposed rule reorganizes the current reporting rule and makes several changes that reduce employer burden. It deletes the current unnecessary paragraph imposing rule-based third-party agent accountability standards, eliminates the service fee the current rule authorizes when the Department converts a non-electronic report to electronic format, deletes the current provisions imposing penalties and a service fee in connection with corrections of inaccurate agent-submitted reports, and removes social security number reporting language in favor of a single cross-reference to the rewritten identification rule, Rule 300-2-7-.01. These deletions remove monetary charges and compress the reporting framework into fewer, clearer obligations, consistent with subparagraph (B).

The proposed rule also replaces the current requirement that tax and wage reports be filed electronically with a provision permitting other means where expressly authorized by the Commissioner on a case-by-case basis. Consistent with subparagraph (A), the express-authorization mechanism enables the flexibility of a non-electronic reporting method for employers that lack electronic capability.

The consequence of failing to file electronically is discretionary rather than automatic, that is, the report 'may' be treated as not filed, and the conversion service fee under the current rule stated in that circumstance is eliminated. Electronic filing itself reduces preparation, postage, and error-correction costs and provides confirmation of receipt. Employers with domestic employment only, who are almost without exception households and very small employers, continue to file annually rather than quarterly, a differing timetable under subparagraph (A) that reduces the number of required filings from four to one each year.

The remaining changes clarify and simplify reporting under subparagraph (B). For example, the wage reporting methodology is modernized to address electronic funds transfer, direct deposit, payroll cards, and other modern wage payment methods, with a uniform standard that removes ambiguity about the quarter in which such wages should be reported.

2. Rule 300-2-3-.02 (Penalty and Interest)

The proposed amendments clarify and reorganize the penalty and interest provisions without changing the underlying statutory due dates or penalty authority. They delete the current conflict-of-laws paragraph as unnecessary, renumber the rule, and clarify that the consequences of a late tax and wage report extend both to the monetary penalty under O.C.G.A. § 34-8-165(b) and to the potential loss of an experience-rated tax rate under O.C.G.A. § 34-8-155(b).

The most significant changes narrow, in ways that favor employers and small employers in particular, the circumstances in which a report may be treated as not filed. The current rule treats a report as not filed where it contains an incorrect or invalid name, social security number, or wages for ten percent or more of the employees listed. For a very small employer, a single employee can exceed that ten percent threshold, so one clerical error could expose the smallest businesses to not-filed treatment, continuing penalties, and loss of an experience-rated rate. The proposed rule eliminates the name-error and wage-error triggers entirely and replaces the social security number trigger with a cure mechanism. A report containing an incorrect or invalid number is not treated as not filed where the employer provides satisfactory documentation of reasonable and timely efforts to ascertain the valid number or promptly files a corrected or supplemental report upon obtaining it, as provided in Rule 300-2-7-.01.

The misreporting trigger is likewise narrowed from a standard that encompasses both errors in the number of employees and errors in the amount of tax to one measured solely by a ten percent or greater misstatement of the tax required to be shown. These changes are differing and simplified compliance standards under subparagraphs (A) and (B), and the cure mechanism is a performance standard under subparagraph (C). The employer is judged by whether it made reasonable and timely efforts and corrected promptly, not by adherence to any prescribed procedure.

The rule preserves the structural protections of the current framework and clarifies that tax payable by reason of an increased rate under O.C.G.A. § 34-8-155 is not waivable under O.C.G.A. § 34-8-165(c); that clarification restates the limits of the existing statutory waiver authority and creates no new liability or obligation.

3. Rule 300-2-4-.02 (Claimant Registration for Work and Job Referrals)

This rule is effectively a complete rewrite of the predecessor registration rule, reflecting the transfer of the State Employment Service and Wagner-Peyser Act functions to TCSG. It directs claimant registration to TCSG through WorkSource Georgia, adds a purpose and scope paragraph confining the rule to the unemployment insurance consequences of compliance or

noncompliance, replaces the current rule’s statement that benefits 'will cease to be payable' with a narrower week-specific ineligibility standard, and adds new paragraphs describing interagency data exchange and disclaiming Department authority over TCSG programs.

The rule imposes its obligations on claimants, not on businesses, and accordingly has no direct compliance cost for employers of any size. To the extent it has an indirect economic effect on employers, the effect is favorable: enforcement of registration, work-search, and referral requirements protects the Unemployment Trust Fund and the experience-rated accounts of contributing employers, including small businesses, and the exception for claimants on short-term layoff with a definite recall date within six weeks reduces friction for employers that use temporary layoffs to manage short interruptions in work. No impact-reduction measure under subparagraphs (A) through (D) is necessary for this rule.

4. Rule 300-2-4-.10 (Mass Separation Notices)

The proposed rule expands a brief two-paragraph rule into a structured seven-paragraph rule while leaving the substantive filing trigger unchanged. A notice is required only when twenty-five or more workers at a single establishment are separated on the same day, for the same reason, and for a qualifying duration. A small business as defined by O.C.G.A. § 50-13-4(a)(3) employs one-hundred or fewer employees. A small business with fewer than twenty-five employees cannot trigger the rule, and larger small businesses rarely will. The threshold therefore confines the rule, as a practical matter, to larger separations.

For employers that do trigger the rule, the amendments reduce the cost of compliance. The current rule requires hard-copy filing, in duplicate, at the local office nearest the employer’s place of business, and for labor dispute separations requires duplicate paper forms mailed to a specific street address. The proposed rule replaces those requirements with electronic filing through the Employer Portal or another method designated by the Commissioner, with email or hard-copy delivery preserved as alternatives where electronic filing is unavailable. The duplicate-copy requirement is eliminated. The specific procedures and deadline for filing, previously interspersed within the rule's general provisions, are consolidated in a dedicated paragraph, a clarification under subparagraph (B).

Finally, the new enforcement paragraph limits the Department’s enforcement to circumstances in which the information is needed to administer the unemployment insurance program, disclaims enforcement where the information has otherwise been timely furnished, and provides that the rule creates no private right of action, reducing the enforcement and litigation exposure associated with the filing obligation.

5. Rules 300-2-5-.01 (Employer Tax Liability Appeals); 300-2-5-.02 (Benefit Appeals to an Administrative Hearing Officer); and 300-2-5-.04 (General Rules for Appeals to an Administrative Hearing Officer and Board of Review Appeals)

The amendments to the appeals rules are targeted. They remove facsimile transmittal from the delivery and filing methods enumerated in each of the three rules, including its removal as a method for requesting postponement under Rule 300-2-5-.02(5). In Rule 300-2-5-.04(5) they replace the deleted fax option with express recognition that an appeal may be filed in person, electronically, or by mail, and they delete the outdated direction to file at the office where the claim was initially filed, consistent with the Department's centralized and online filing practices. The also correct the statutory authority citations. Existing timelines and filing standards are retained.

The substitution of electronic filing for facsimile is cost-reducing for small employers, which are less likely than larger firms to maintain fax equipment, and the elimination of the local-office filing direction removes a source of misdirected filings. The appeals rules as amended also retain the features that hold down the cost of participation for small businesses: benefit hearings conducted by telephone as the default, eliminating travel and business interruption; timeliness rules (postmark control and extension of deadlines falling on weekends, holidays, or emergency closures) that reduce inadvertent forfeiture of appeal rights; representation of a corporation or association by any of its officers or agents, so that small employers are not compelled to retain counsel; and requests to reopen and requests for correction as low-cost mechanisms to address error without resort to judicial review. These provisions clarify and simplify procedural requirements under subparagraph (B) and operate as performance rather than design standards under subparagraph (C), prescribing what a party must accomplish rather than mandating particular technology or professional representation.

6. Rule 300-2-7-.01 (Identification of Employees)

This rule has not been substantively updated in nearly thirty years and is comprehensively rewritten. The current rule imposes procedural mechanics keyed to pre-electronic Social Security Administration practices, including the requirement that an employee without a number file a Form SS-5 within seven days, the requirement that the employer itself execute a Form SS-5 if the employee fails to comply, and the requirement that the employer use Form OAAN-7003 when an employee's name changes.

The proposed rule deletes those affirmative form-handling duties entirely and replaces them with an accuracy and verification framework. The employee must furnish the name and number exactly as shown in the current records of the Social Security Administration and must report changes as soon as practicable, and the employer must take reasonable steps to verify the information. The deletion of the SS-5 and OAAN-7003 mechanics removes compliance steps with no continuing administrative value, a simplification under subparagraph (B), and the 'reasonable steps' verification obligation is a performance standard under subparagraph (C) that a small employer may satisfy through inexpensive means appropriate to its size rather than through any mandated system or procedure.

The proposed rule also consolidates in one place the prohibition, previously located in Rule 300-2-2-.02, against reporting government-issued identification numbers in lieu of a valid social security number, and establishes a new safe harbor as the narrowly defined exception. Where, despite reasonable and timely efforts, an employer cannot obtain a number by a filing deadline, it may use a Department-approved placeholder number, provided it files a corrected or supplemental report promptly upon obtaining the valid number and maintains documentation of its efforts for production on request. The placeholder mechanism permits the employer to file timely, and to avoid late filing penalties and the loss of an experience-rated tax rate, notwithstanding circumstances outside its control. It operates as a differing compliance requirement and a simplification under subparagraphs (A) and (B). Noncompliance is linked to the existing penalty and tax rate consequences of Rule 300-2-3-.02 rather than to any new sanction, and the statutory authority citations are updated to add O.C.G.A. § 34-8-121(b).

7. Rule 300-2-7-.06 (Separation Notices Required from Employers)

This rule is substantially rewritten and expanded from a brief three-paragraph rule to an eight-paragraph rule. The continuing core obligation, delivery of a completed Separation Notice to each separated worker, is unchanged, but the amendments materially reduce its cost and its collateral consequences. A new purpose paragraph reiterates the statutory confinement of the notice to the administration of the unemployment insurance program and provides that it shall not be used as a record of employment, a service letter, or evidence of the reason for separation in any non-unemployment proceeding. A new enforcement paragraph provides that the Department enforces the requirement only as necessary to administer the program, that it will not initiate enforcement against an employer where enforcement is sought for an unrelated purpose, and that the rule creates no private right of action. Together these provisions reduce the enforcement exposure that the notice obligation could otherwise carry for employers of all sizes.

The delivery provisions are modernized as performance standards under subparagraph (C). Electronic delivery satisfies the rule if the notice is sent to an email address, self-service portal, or other electronic system the employee uses for employment communications, by a method that produces a retainable record, with any electronic signature compliant with the Georgia Uniform Electronic Transactions Act, including a typed name or an authenticated payroll or HR system entry. Hard-copy delivery remains fully available for employers without electronic systems, a differing compliance path under subparagraph (A), and where the employee is unavailable on the last day of work the three-day alternative is expanded to permit email or another electronic method in addition to U.S. mail.

The rule does add one new obligation. An employer that elects electronic delivery must retain proof of delivery, such as a transmission log, system record, or read receipt, for at least four years and produce it on request. That obligation is conditioned entirely on the employer's election of the electronic option, accepts any of several forms of proof that the specified delivery systems generate automatically, and protects the electing employer by establishing the record

that delivery occurred. It is framed as a performance standard under subparagraph (C) and imposes no cost on an employer that delivers in hard copy.

8. Rule 300-2-7-.14 (Job Openings, Job Referrals, and Reporting Job Refusals)

The current rule is a single sentence directing employers with work to offer a claimant to communicate with the local office of the Department. The proposed rule replaces it with a seven-paragraph rule that is expressly informational, reflecting the 2022 transfer of the State Employment Service and Wagner-Peyser Act functions to TCSG. It imposes no mandatory compliance or reporting obligation on any business. Listing job openings with TCSG through WorkSource Georgia is encouraged, not required, and reporting a claimant's refusal of offered work remains a voluntary act an employer may take to protect its account.

The rule adds definitions, specifies in one place the information an employer should include when reporting a refused offer, clarifies that listing an opening with TCSG does not by itself satisfy any reporting obligation owed to the Department, and disclaims Department authority over TCSG programs. Because the rule has no compulsory economic impact on businesses, no impact-reduction measure under subparagraphs (A) through (D) is required. For employers that choose to report refusals, the enumerated information requirements are a clarification consistent with subparagraph (B).

9. Rule 300-2-7-.15 (Display of Posters for Information of Employees)

The current two-paragraph rule requires posting in places readily accessible to employees and directs employers to contact the nearest local office to obtain the required posters. The proposed rule replaces it with a structured nine-paragraph rule that retains physical posting as the default at traditional worksites while accommodating modern and remote work arrangements. The required notice may be downloaded from the Department's website without charge, eliminating the trip or correspondence to a local office. The physical posting standard is clarified with concrete examples, a clarification under subparagraph (B). Supplemental electronic posting is encouraged but not required.

Electronic posting may substitute for physical posting where the employer has no worksite and all of its Georgia employees are remote, or as to remote employees who do not report to a worksite, subject to conditions stated as outcomes (continuous availability, affirmative notification of the location, ready access without permission) rather than as any mandated platform. A new safe harbor permits an employer to satisfy the rule as to a remote employee entirely through direct electronic or onboarding delivery at hire, with an acknowledgment or delivery record and notification of updates within thirty days. These provisions are differing compliance requirements tailored to the employer's circumstances under subparagraph (A) and performance standards under subparagraph (C), and they are of particular value to small businesses, which account for a disproportionate share of fully remote and home-based employers.

The rule retains the requirement that employers not liable, or no longer liable, for contributions remove the notice, confirming that the posting obligation ends when liability ends.

D. Consideration of Exemption Under Subparagraph (D)

The Department considered whether small businesses could be exempted from any or all requirements of the proposed rules under O.C.G.A. § 50-13-4(a)(3)(D) and concluded that a categorical exemption is neither legal nor feasible in meeting the objectives of the Employment Security Law.

The wage reporting, employee identification, and notice requirements addressed by these rules are the foundation of benefit eligibility determinations for the employees of small businesses. Exempting small employers from reporting would deprive those workers of the wage records on which their benefit rights depend. In addition, the Employment Security Law operates within the federal-state framework of the Federal Unemployment Tax Act and Title III of the Social Security Act, under which continued federal certification, employer credits against the federal unemployment tax, and federal administrative grants depend on uniform coverage and reporting consistent with federal law. A small business exemption from coverage, reporting, or contribution obligations would place that certification, and the tax credits available to all Georgia employers, at risk.

The Department has therefore implemented the measures described in Part II.C, drawn from subparagraphs (A), (B), and (C), as the maximum impact reduction that is legal and feasible.

E. Conclusion as to Small Businesses

For the reasons stated above, the Department has, in the formulation of the proposed amendments, reduced the economic impact of the rules on small businesses by establishing differing compliance requirements and timetables; clarifying, consolidating, and simplifying compliance and reporting requirements; and by establishing performance rather than design standards. The requirements of O.C.G.A. § 50-13-4(a)(3) are satisfied.

III. Charitable Organization Analysis Under O.C.G.A. § 50-13-4(a)(4)

A. Statutory Standard

O.C.G.A. § 50-13-4(a)(4) applies to the formulation and adoption of any rule that places administrative burdens on charitable organizations, including any rule that would require new or expanded filing or reporting requirements or that would limit the ability of charitable organizations to solicit or collect funds. For any such rule, the agency must, absent a showing of a compelling state interest, refrain from imposing on an organization regulated or specifically exempted from regulation under the Georgia Charitable Solicitations Act of 1988, O.C.G.A. § 43-17-1 et seq., any annual filing or reporting requirements more burdensome than those authorized by applicable law, and any such requirements must be narrowly tailored to the

compelling interest. For purposes of the paragraph, a charitable organization is a nonprofit organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code.

B. Application to the Proposed Amendments

The proposed amendments affect charitable organizations only in their capacity as employing units under the Employment Security Law. A nonprofit organization is liable under O.C.G.A. § 34-8-33(a)(4) only upon meeting the employment thresholds established by state and federal law, and a liable nonprofit is subject to the same tax and wage reporting, separation notice, identification, and posting requirements as other liable employers. The proposed amendments impose no filing, reporting, registration, or disclosure requirement that is directed at charitable organizations as such, and nothing in the proposed amendments regulates, restricts, or in any way addresses the solicitation or collection of funds. The amendments do not intersect with, duplicate, or expand any filing made under the Georgia Charitable Solicitations Act of 1988.

Nor do the amendments impose on nonprofit employers any annual filing or reporting requirement more burdensome than the requirements authorized by applicable law. The reporting obligations restated in proposed Rule 300-2-2-.02 are those authorized by O.C.G.A. §§ 34-8-121, 34-8-150, and 34-8-165 and apply to nonprofit employers on the same terms as to all other liable employers; measured against the current rules, the amendments reduce rather than expand the burden, for the reasons detailed in Part II.

Nonprofit employers also benefit from each of the burden-reducing measures described in Part II.C, including the elimination of conversion and correction service fees, the narrowed not-filed triggers and cure mechanism, electronic and consolidated filing, the placeholder mechanism for employee identification, electronic delivery of separation notices, the enforcement scope limitations and disclaimers of private rights of action, and the remote-workforce posting alternatives, accommodations of particular value to charitable organizations that operate with small staffs, distributed volunteers, and remote employees.

C. Compelling State Interest and Narrow Tailoring

In the alternative, to the extent any provision of the proposed amendments were considered an administrative burden on charitable organizations within the meaning of O.C.G.A. § 50-13-4(a)(4), the Department states that the provisions serve compelling state interests: the prompt and accurate payment of unemployment insurance benefits to eligible Georgia workers, including the employees of nonprofit organizations; the solvency and integrity of the Unemployment Trust Fund; and the State's continued conformity with the Federal Unemployment Tax Act and Title III of the Social Security Act, on which federal certification, employer tax credits, and federal administrative funding depend. The requirements are narrowly tailored to those interests. They apply to nonprofit organizations only when, and to the extent that, such organizations are statutorily liable employing units. They require only the wage and separation information necessary to establish workers' benefit rights and to charge or bill the proper account, and they

are subject to the waiver provisions, cure mechanisms, safe harbors, electronic alternatives, and enforcement limitations described in Part II of this analysis.

IV. Consideration of Less Expensive Alternatives Under O.C.G.A. § 50-13-4(a)(5)

O.C.G.A. § 50-13-4(a)(5) requires the agency, in the formulation and adoption of any rule, to choose an alternative that does not impose excessive regulatory costs on any regulated person or entity where such costs could be reduced by a less expensive alternative that fully accomplishes the stated objectives of the statutes on which the rule is based. Because the proposed amendments revise existing rules, the principal alternatives before the Department were the current rules themselves, and the Department evaluated each material change against the approach it replaces.

In each instance of material change, the Department selected the less costly approach that fully accomplishes the objectives of the Employment Security Law. The Department eliminated, rather than retained, the service fee charged when a non-electronic report is converted to electronic format and the service fee and agent penalties associated with corrections. It replaced duplicate paper filings delivered to local offices with electronic filing through the Employer Portal, retaining email and hard-copy alternatives where electronic filing is unavailable. It narrowed the circumstances in which a report may be treated as not filed, eliminating the name-error and wage-error triggers, confining the misreporting trigger to the amount of tax, and adding a documentation and prompt-correction cure mechanism in place of the current rule's stricter standard. It limited the Department's own enforcement of the separation notice and mass separation provisions to what the administration of the unemployment insurance program requires and disclaimed private rights of action, foreclosing collateral uses of those rules that could impose costs unrelated to the statutory objectives.

Where the amendments adopt a new or expanded obligation, the Department selected the least costly formulation available. For example, the conditions on substitute electronic posting of the required employee notice are stated as outcomes rather than mandated platforms and were adopted in place of the more restrictive alternative of requiring physical posting in all circumstances. In addition, a substantial portion of the amendments is purely modernizing or clarifying in character, removing facsimile references, language redundant with other provisions or otherwise unenforceable, and obsolete distinctions based on employer size, and updating statutory authority citations. Those changes impose no new regulatory cost on any regulated person or entity, and the amendments to the penalty and interest rule leave the underlying statutory due dates and penalty authority unchanged.

Conversely, the Department considered whether the obligations addressed in these rules could be relaxed further or eliminated and concluded, for the reasons stated in Part II.D, that the reporting, identification, and notice requirements as proposed are currently the minimum necessary to determine benefit eligibility, maintain accurate employer accounts, and preserve conformity with federal law. Accordingly, the Department has not identified any feasible less expensive

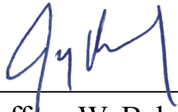
alternative that would fully accomplish the stated objectives of the Employment Security Law, and the alternatives chosen do not impose excessive regulatory costs on any regulated person or entity. The requirements of O.C.G.A. § 50-13-4(a)(5) are satisfied.

V. Notice to Standing Committees Under O.C.G.A. § 50-13-4(a)(4)(B)

Contemporaneously with the notice of intended action given under O.C.G.A. § 50-13-4(a)(1), the Department will email the notice to the chairperson of each standing committee in the Senate and the House of Representatives, as shown on the General Assembly's website, in accordance with O.C.G.A. § 50-13-4(a)(4)(B).

VI. Certification

The undersigned certifies on behalf of the Georgia Department of Labor that the foregoing analysis was prepared and considered in the formulation of the proposed amendments identified in Part I, in accordance with O.C.G.A. § 50-13-4(a)(3), (a)(4), and (a)(5).



Jeffrey W. Babcock, Esq.
Senior Deputy General Counsel,
Georgia Department of Labor

Date: June 15, 2026