GEORGIA DEPARTMENT OF LABOR

NOTICE OF INTENDED ACTION

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

1. Notice of Intended Action. Pursuant to the Georgia Administrative Procedure Act, O.C.G.A. § 50-13-4(a)(1), notice is hereby given that the Georgia Department of Labor (the "Department") intends to consider the adoption of amendments to the following eleven rules of the Department under the Employment Security Law, O.C.G.A. § 34-8-1 et seq. Each rule proposed for amendment is identified below by its current number and title; where the title of a rule is proposed to be changed, the proposed new title follows in parentheses:

- 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 new title: Claimant Registration for Work and Job Referrals);
- Rule 300-2-4-.10 Mass Separation (proposed new title: 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 new title: Separation Notices Required from Employers);
- Rule 300-2-7-.14 Registration Of Job Opening With State Employment Service (proposed new title: Job Openings, Job Referrals, and Reporting Job Refusals); and
- Rule 300-2-7-.15 Display of Posters for Information of Employees.

2. Authority. The amendments are proposed pursuant to the rulemaking authority of O.C.G.A. §§ 34-2-6(a)(4) and 34-8-70(b), and pursuant to O.C.G.A. §§ 34-8-121(b), 34-8-150(a), 34-8-165(a), 34-8-180(b), 34-8-183, 34-8-190(a), (b), and (c), 34-8-191(a), 34-8-195(a)(2), and 34-8-222, as applicable to the individual rules. This rulemaking is conducted in accordance with O.C.G.A. § 50-13-4.

3. Exact Copy and Synopsis. An exact copy of each proposed rule and a synopsis of the proposed rules accompany this notice, as required by O.C.G.A. § 50-13-4(a)(1). The synopsis appears below. The notice, synopsis, and exact copies of the proposed rules may also be obtained from the Department's website at https://dol.georgia.gov/.

4. Opportunity to Comment. Pursuant to O.C.G.A. § 50-13-4(a)(2), all interested persons are afforded a reasonable opportunity to submit data, views, or arguments on the proposed amendments, orally or in writing. Written comments must be received by the Department no later than 5:00 p.m. on July 16, 2026. Written comments may be submitted by mail to Legal Services, 148 International Boulevard, N.E., Suite 642, Atlanta, Georgia 30303-1751, or by email to legal@gdol.ga.gov. All comments received by the deadline will be considered prior to adoption.

5. Date, Time, and Place of Consideration of Adoption. The Department will consider the adoption of the proposed amendments on July 16, 2026, at 10:00 AM, at the Georgia Department of Labor, 148 International Boulevard, N.E., 101-A, Atlanta, Georgia 30303-1751. Interested persons may present their views orally or in writing at that time and place.

7. Economic Impact Analyses. In the formulation of the proposed amendments, the Department considered and reduced the economic impact of the rules on small businesses in accordance with O.C.G.A. § 50-13-4(a)(3), considered the effect of the rules on charitable organizations in accordance with O.C.G.A. § 50-13-4(a)(4), and considered less expensive alternatives in accordance with O.C.G.A. § 50-13-4(a)(5). A copy of the Department's compliance statement setting forth those analyses accompanies this notice and is available on the Department's website at https://dol.georgia.gov/.

8. Contact Person. Questions concerning this notice or the proposed amendments may be directed to Jeffrey Babcock, Sr. Deputy General Counsel, Georgia Department of Labor, 148 International Boulevard, N.E., Suite 642, Atlanta, Georgia 30303-1751, telephone 404-232-4681, email jeffrey.babcock@gdol.ga.gov.

RULES
OF
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EMPLOYMENT SECURITY LAW

CHAPTER 300-2-2
REPORTS

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Rule 300-2-2-.02. Employer Tax and Wage Reports

Rule 300-2-2-.02. Employer Tax and Wage Reports

(1) All liable employers are required to file tax and wage reports pursuant to these rules and in accordance with the instructions issued by the department for the applicable filing method and format.

(2) Employer tax and wage reports shall contain the full first and last name, valid social security number, amount of quarterly wages paid for each individual employee, and any other information as the Commissioner may prescribe. An employer shall ascertain and report the correct social security number of each individual employee in accordance with Rule 300-2-7-.01.

(3) Employers with domestic employment only shall file tax and wage reports with the department annually on or before January 31st of each year for the prior calendar year. All other employers shall file reports with the department quarterly on or before the last day of the month following the end of each calendar quarter. Except for the annual reporting of wages and taxes, requirements for reporting wages by employers of domestic employment shall be the same as for all other employers.

(4) A tax and wage report is filed on the date received by the department or, if an electronic report is not required, when placed in the mail service. When placed in the mail service, the postmark cancellation date shall control over any prior postage meter date shown on the envelope or package.

(5) A tax and wage report that is not filed when due shall be subject to the late filing penalty in O.C.G.A. Section 34-8-165(b) until properly filed. In addition to the late filing penalty, if a report remains unfiled, the employer may become ineligible for an experience rated tax rate, and the employer's tax rate shall be calculated in accordance with O.C.G.A. Section 34-8-155(b).

(6) Mandatory electronic reporting.

(a) All employers shall submit tax and wage reports electronically in a format approved by the Commissioner, unless expressly authorized by the department to file by a different method.

(b) If an employer or an employer's agent fails to file a report electronically when required by this rule, the report may be treated as not filed and subject to late filing penalties and loss of experience rated tax rate.

(7) Any corrections, additions, or adjustments to the regular report filed for any quarter should be reported on Form DOL-3C "Add New Wages and/or Correct Reported Wages" including the reason for the adjustment to the original report, or electronically as directed by the department. Taxes on any additional wages shall be calculated at the tax rate in effect during the quarter in which the wages were paid.

(8) All wages paid an employee in insured employment shall be reported for the quarter in which payment was actually made to the employee. When payment has been made by check, the remuneration shall be reported for the quarter in which the employee's paycheck is dated. For wages paid by electronic funds transfer, direct deposit, payroll card, or any other cash, electronic, or non-cash medium, the remuneration shall be reported in the quarter in which the funds or benefit are made available to the employee.

(9) An employer that has no employment in a calendar quarter, shall, within the prescribed time, either electronically file a report showing no wages, as directed by the department, or shall write across the face of the report "No Employment" and shall date, sign, and mail the report to the department.

(10) Required reporting of additional wage data.

(a) Whenever additional wage information is needed by the department to determine regular or alternative base period wages, each employer shall report such additional wage information as may be requested by the department. Employers shall report the additional wage information by the date designated by the department in its request.

(b) A report of additional wage data made in response to a department request under subparagraph (a) is not a substitute for quarterly tax and wage reports required under paragraph (1) above or for annual reports required of employers with domestic employment only. A report of additional wage data made in response to a department request under subparagraph (a) shall not relieve the employer from properly reporting all wage information with the appropriate quarterly or annual report, when such report is due.

(c) Whenever additional wage information requested by the department under subparagraph (a) of this paragraph is not received by the department within the time required, the department may use documentary information supplied by the benefit claimant (cash receipts, wage check stubs, and Internal Revenue Service tax forms 1099 or W-2) to determine base period wages.

(11) Reporting for administrative assessment.

(a) All provisions of these regulations with respect to taxes, contributions, penalty, interest and costs shall apply with equal force and effect to the administrative assessment specified in O.C.G.A. Section 34-8-180, et seq. Tax and wage reports shall include all information with respect to administrative assessments. This information shall be reported on the same form, by the same method, or in the same format, and shall be submitted at the same time, as all other information in an employer's tax and wage report.

(b) All wages as described above in these rules shall be applied against the employer's rate of contribution as well as the administrative assessment.

(c) Administrative assessments which are not paid when due shall be collected in the same manner as that provided in the Employment Security Law for the collection of contributions, taxes, penalties, interest, costs and reimbursements in lieu of contributions. Any amount due as an assessment may be included in tax executions along with other such payments due or may be collected by separate tax executions.

(d) Any assessment which becomes delinquent, regardless of whether other funds are due from the respective employer, shall bear interest at the rate provided for delinquent contributions in O.C.G.A. Section 34-8-166.

(e) Any delinquent assessment shall become the personal debt of the person required under the provisions of O.C.G.A. Section 34-8-167 to file returns or to pay assessments provided under O.C.G.A. Section 34-8-180, et seq.

Authority: O.C.G.A. §§ 34-2-6(a)(4), 34-8-70(b), 34-8-150(a), 34-8-165(a), 34-8-180(b), 34-8-183.

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CHAPTER 300-2-3
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Rule 300-2-3-.02. Penalty and Interest

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

(1) Interest.

(a) Interest on delinquent unemployment insurance contributions, reimbursements in lieu of contributions, and administrative assessments shall be computed from the first day following the due date thereof at the rate specified in the Employment Security Law. Interest will be charged from the due date until payment is received.

(b) Waiver.

1. As provided in O.C.G.A. Section 34-8-166, the Commissioner may waive the accrual of interest only when it is reasonably determined that the delay in payment was due to the action or inaction of the department.

2. There shall be no administrative appeal rights to a decision by the Commissioner on an interest waiver request.

(2) Penalty.

(a) Late report filing.

1. Any employer who fails to file a tax and wage report on or before the due date shall be penalized in the amount specified in Section 34-8-165(b) of the Employment Security Law. Such penalty shall continue to be assessed until the report is filed pursuant to these rules.

2. For the purposes of the late filing penalty provided in O.C.G.A. Section 34-8-165(b) and tax rate calculation under O.C.G.A. Section 34-8-155(b), a tax and wage report may be considered not filed if an employer or agent of an employer:

(i) Fails to submit any portion of the report electronically when required pursuant to Rule 300-2-2-.02;

(ii) Misreports by ten (10) percent or more the amount of tax required by the Employment Security Law to be shown on the tax and wage report; or

(iii) Submits a tax and wage report containing an incorrect or invalid social security number and fails to either provide satisfactory documentation of reasonable and timely efforts to ascertain the valid social security number when requested by the department or promptly file a

corrected or supplemental report upon obtaining the valid social security number, as required by Rule 300-2-7-.01.

3. Waiver.

(i) Nothing in this rule shall be interpreted to limit or impair the authority of the Commissioner provided in O.C.G.A. Section 34-8-165(c) to waive the monetary penalty for delinquent tax and wage reports; provided, however, that no amount of tax payable due to an increased tax rate by operation of O.C.G.A. Section 34-8-155 shall be waivable under the authority of O.C.G.A. Section 34-8-165(c).

(ii) There shall be no administrative appeal rights to a decision by the Commissioner on a penalty waiver request.

(b) Employee misclassification.

1. Any employing unit that misclassifies an employee for unemployment insurance tax or administrative assessment purposes may be:

(i) Assessed a penalty for each misclassified employee, as provided in O.C.G.A. Section 34-8-257(a): and

(ii) Charged a fee to cover the expense of investigating such misclassification at a rate established by the Commissioner, with interest, as provided in O.C.G.A. Section 34-8-257(b).

2. Waiver.

(i) In the discretion of the Commissioner, any penalty or fee assessed for employee misclassification may be waived.

(ii) There shall be no administrative appeal rights to a decision by the Commissioner on an employee misclassification penalty or fee waiver request.

(3) Liability under O.C.G.A. Section 34-8-33(a)(8) - acquisition of a liable business:

(a) Penalty. In all cases, penalty will be charged from the end of the month following the quarter in which the acquisition occurred or from the end of the month following the month in which the employer was notified of the liability, whichever is the later date.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the end of the month following the quarter in which the acquisition occurred.

(4) Liability under O.C.G.A. Section 34-8-33(a)(9) - combined employment of two or more not liable employing units:

(a) Penalty. In all cases, penalty will be charged from the regular due date for the quarter in which the twentieth (20th) week during the calendar year was reached or from the end of the month following the month in which the employer was notified of its liability, whichever is the later date.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the last day of the month following the quarter in which the employer reached the twentieth (20th) week during the calendar year.

(5) Liability under O.C.G.A. Section 34-8-33(a)(6) - re-registration of an employer after being inactive (unless terminated):

(a) Penalty. In all cases, penalty will be charged from the end of the month following the quarter in which the employer re-entered business.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the end of the month following the quarter in which the employer re-entered business.

(6) Liability under O.C.G.A. Section 34-8-33(a)(7) - election of coverage:

(a) Penalty. In all cases, penalty will be charged from the end of the month following the month in which the employer was notified of liability or from the end of the month following the initial quarter of liability, whichever is the later date.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the last day of the month following the quarter in which the employer was notified of its liability.

(7) Liability under O.C.G.A. Section 34-8-33(a)(10) - liability under federal law:

(a) Penalty. In all cases, penalty will be charged from the end of the month following the month in which the employer was notified of liability or from the end of the month following the initial quarter of liability, whichever is the later date.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the end of the month following the quarter in which the employer employed its first worker in Georgia.

(8) Liability under O.C.G.A. Section 34-8-33(a)(1)(A) - payment of $1,500.00 or more in wages for any one quarter in either the current or preceding calendar year:

(a) Penalty. In all cases, penalty will be charged from the regular due date for the quarter in which the employer had $1,500.00 or more in wages or from the end of the month following the month in which the employer was notified of liability, whichever is the later date.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the last day of the month following the quarter in which the employer had $1,500.00 or more in wages.

(9) Liability under O.C.G.A. Section 34-8-33(a)(1)(B) - employment of one or more employees:

(a) Penalty. In all cases, penalty will be charged from the regular due date for the quarter in which the twentieth (20th) week during the calendar year was reached or from the end of the month following the month in which the employer was notified of liability, whichever is the later date.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the last day of the month following the quarter in which the employer reached the twentieth (20th) week during the calendar year.

(10) Liability under O.C.G.A. Section 34-8-33(a)(5) - operation of a governmental organization:

(a) Penalty. In all cases, penalty will be charged from the end of the month following the quarter in which the employer was notified of liability.

(b) Interest. In all cases where an employer is on a contributory basis, interest will be charged on delinquent taxes from the regular due date of each "Employer's Quarterly Tax and Wage Report" (which the employer must file and pay), regardless of when the employer was notified of liability.

(c) In all cases where an employer is on a reimbursable basis, interest will be charged beginning thirty (30) days after the release date of Form DOL-621, "Reimbursable Employer's Quarterly Bill".

(11) Liability under O.C.G.A. Section 34-8-33(a)(4) - operation of a non-profit organization:

(a) Penalty. In all cases, penalty will be charged from the regular due date for the quarter in which the twentieth (20th) week during the calendar year was reached or from the end of the month following the month in which the employer was notified of liability, whichever is the later date.

(b) Interest. In all cases where an employer is on a contributory basis, interest will be charged on delinquent taxes from the last day of the month following the quarter in which the employer reached the twentieth (20th) week during the calendar year.

(c) In all cases where an employer is on a reimbursable basis, interest will be charged beginning thirty (30) days after the release date of Form DOL-621, "Reimbursable Employer's Quarterly Bill".

(12) Liability under O.C.G.A. Section 34-8-33(a)(8) - acquisition by a non-liable employer of a liable business causing liability:

(a) Penalty. In all cases, penalty will be charged from the end of the month following the quarter in which the acquisition occurred or from the end of the month following the month in which the employer was notified of liability, whichever is the later date.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the end of the month following the quarter in which the acquisition occurred.

(13) Liability under O.C.G.A. Section 34-8-33(a)(2) - employment of employees in domestic service:

(a) Penalty. Except as otherwise provided herein, penalty will be charged from the regular due date for the quarter in which the employer paid $1,000.00 or more in cash remuneration or from the end of the month following the month in which the employer was notified of liability, whichever is the later date. Employers with domestic employment only shall be charged penalty from the regular due date for the calendar year in which the employer paid $1,000.00 or more in cash remuneration or from the end of the month following the month in which the employer was notified of liability, whichever is the later date.

(b) Interest. Except as otherwise provided herein, interest will be charged on delinquent taxes from the last day of the month following the quarter in which the employer paid $1,000.00 or more in cash remuneration. Employers with domestic employment only shall be charged interest from the last day of the month following the calendar year in which the employer paid $1,000.00 or more in cash remuneration.

Authority: O.C.G.A. §§ 34-2-6(a)(4), 34-8-70(b), 34-8-150(a), 34-8-165(a).

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CHAPTER 300-2-4
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Rule 300-2-4-.02. Claimant Registration for Work and Job Referrals
Rule 300-2-4-.10. Mass Separation Notices

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

(1) Purpose and scope. This rule sets the conditions under which a claimant must register for work and accept job referrals as a condition of receiving unemployment insurance benefits. Registration for work and the operation of the public labor exchange are administered by the Technical College System of Georgia ("TCSG") through WorkSource Georgia, or any successor system designated by TCSG. This rule governs only the unemployment insurance consequences of a claimant's compliance or noncompliance with the registration and referral requirements.

(2) Registration required. Except as provided in paragraph (4), a claimant must register for work with TCSG through WorkSource Georgia, or any successor system designated by TCSG, in the manner and within the timeframe directed by the Department. A claimant who fails to complete registration as directed is ineligible for unemployment insurance benefits for any week in which the registration requirement remains unmet.

(3) Reporting, work search, and job referrals. The Department may direct a claimant to:

(a) Report on work-search activities;

(b) Accept and respond to job referrals received through WorkSource Georgia or directly from an employer; and

(c) Take any other action reasonably necessary to determine the claimant's continued eligibility for benefits.

A claimant who, without good cause, fails to make a required report, refuses a referral to suitable work, or fails to take other action directed by the Department is ineligible for benefits as provided in Georgia Code Sections 34-8-194 and 34-8-195.

(4) Exceptions. A claimant is not required to register for work under paragraph (2) if the claimant is:

(a) On a short-term layoff with a definite recall date within six (6) weeks of the last day worked;

(b) A partial unemployment claimant as described in Rule 300-2-1-.01;

(c) Attending training approved by the Commissioner;

(d) A member of a union in good standing who customarily obtains work through a hiring hall or similar placement facility, and who provides evidence of current union membership and current registration with the union for job referrals; or

(e) Unemployed because of a strike or similar labor dispute, except that a claimant who has been locked out must register if directed by the Department.

(5) How registration and referrals are reported to the Department. TCSG provides the Department with information about a claimant's registration, referrals, and refusals through data exchanges established between the agencies. A claimant or employer may also report to the Department any information relevant to the claimant's compliance with this Rule.

(6) Coordination with TCSG. Nothing in this Rule confers on the Department any authority over the operation of WorkSource Georgia, the State Employment Service, or Wagner-Peyser Act programs in Georgia, all of which are administered by TCSG. See GDOL Rule 300-2-7-.14 for the allocation of responsibilities between the Department and TCSG regarding job openings and refusals of work.

Authority: O.C.G.A. §§ 34-2-6(a)(4), 34-8-70(b), 34-8-190(a), 34-8-191(a), 34-8-195(a)(2).

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

(1) Purpose. This rule establishes how an employer reports a mass separation to the Department for purposes of administering the unemployment insurance program. The Mass Separation Notice (Form DOL-402, with continuation sheet Form DOL-402A) is an administrative tool used to expedite the processing of unemployment insurance claims arising from group separations.

(2) When a mass separation notice is required. An employer or employing unit must file a Mass Separation Notice when twenty-five (25) or more workers at a single establishment are separated on the same day, for the same reason, and the separation is:

(a) Permanent;

(b) For an indefinite period; or

(c) For an expected duration of seven (7) or more days.

(3) Filing deadline. The employer must file the completed Form DOL-402, together with Form DOL-402A if more than one worker is listed, within forty-eight (48) hours after the separation occurs.

(4) How to file.

(a) Electronic filing encouraged. Employers are encouraged to file the Mass Separation Notice electronically through the Employer Portal on the Department's website or by another electronic method designated by the Commissioner.

(b) Alternative filing. If electronic filing is not available to the employer, the employer may file the notice with the Department by email to the address designated by the Commissioner, or by hard copy delivered or mailed to the Department's office serving the employer's place of business.

(5) Separations due to a labor dispute.

(a) For total or part-total unemployment caused by a strike, lockout, or other labor dispute, the employer or employing unit must file only Form DOL-402 within forty-eight (48) hours after the unemployment first occurs. The notice must describe the existence and nature of the dispute and must be filed with the Department's UI Legal Section through the electronic method designated by the Commissioner or, if electronic filing is unavailable, at the address published on the Department's website.

(b) On request of the Department, the employer or employing unit must, within four (4) business days, provide the names and Social Security numbers of the workers ordinarily attached to the establishment where the unemployment is caused by the strike, lockout, or other labor dispute.

(6) Relationship to individual Separation Notices. An employer that timely files a Form DOL-402 (and Form DOL-402A, if applicable) for a covered separation is not required to issue a Form DOL-800 “Separation Notice” under Rule 300-2-7-.06 to the workers listed on the mass separation notice.

(7) Scope of the Department's enforcement. The Department enforces this rule only as necessary to administer the unemployment insurance program. The Department will not initiate enforcement action where the information needed to adjudicate affected claims has otherwise been timely furnished, or where enforcement is sought for a purpose unrelated to the administration of unemployment insurance benefits. Nothing in this rule creates a private right of action.

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

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CHAPTER 300-2-5
APPEALS

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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 300-2-5-.01. Employer Tax Liability Appeals

(1) For the purposes of this rule, "tax liability" shall mean the status of an employing unit as a liable or not liable employer. It shall not mean any specific sum that has been assessed or specific tax rate that has been assigned to an employing unit.

(2) Determination of liability.

(a) Liability for unemployment insurance taxes shall be based upon the definitions found in the Employment Security Law, primarily to include "employing unit", "employer", "employment", and "wages". Definitions of these same terms from the common law or other state or federal laws shall not be controlling. Likewise, neither the language of a contract, such as an independent contractor agreement, nor a party's belief about the status of a worker shall be controlling. A determination of unemployment insurance tax liability shall be based on the true underlying nature of the relationship between a worker and an entity.

(b) Any entity ("employing unit") that remunerates any individual for the performance of personal services in this state shall cooperate with the department for the purposes of determining unemployment insurance tax liability.

1. It shall be the duty of any such employing unit to ensure it is either compliant with the unemployment insurance reporting and tax requirements of the law and these rules, or that it is entitled to a specific statutory exemption from such requirements.

2. In any administrative proceeding before the department or Office of State Administrative Hearings, an employing unit shall bear the burden of proof to show it is entitled to an exemption from the reporting and tax requirements of the law and these rules.

3. If an individual is remunerated by a different entity than the one for whom such personal services are actually performed, the entity remunerating the individual shall have the duty of ensuring compliance with the reporting and tax requirements of the law and these rules. Such entity shall:

(i) Cooperate in disclosing to the department:

(I) The identity of any entity for whom the individual performed the personal services at issue; and

(II) The frequency and nature of the relationship, including any written agreements governing the payment of the wages at issue and any commonality of ownership with any such entity; and

(ii) Have the burden of proof to show the services are exempt from unemployment insurance taxes, or, if such services are not exempt, to show liability for the services should be assigned to another entity, whether through the agency provisions of O.C.G.A. Section 34-8-34 or otherwise.

4. Failure to cooperate with the department or to meet the burden of proof may result in liability being assigned to the entity remunerating the individual.

(c) The determination as to the unemployment insurance tax liability of any employing unit shall be based upon the information contained in a properly executed Form DOL-1 or Form DOL-1A, "Employer Status Report", or Form DOL-1G, "Registration of Governmental Organizations", together with other available information and reports of investigations.

1. For the purpose of determining liability of any employing unit as defined in O.C.G.A. Section 34-8-33,"week" means a period of seven (7) consecutive calendar days beginning with the first day of the calendar week and ending at midnight on the last day of such calendar week during a calendar year. If any such week includes December 31 and January 1, the days up to January 1 shall be deemed one calendar week and the days beginning January 1 another such week.

2. The employing unit shall be promptly notified of the determination and the reasons thereof.

(3) Appeals from a determination of tax liability.

(a) Any interested party who claims to be aggrieved by a determination of unemployment insurance tax liability may protest the findings contained in the determination and such protest, in writing, shall be deemed as an appeal from such determination.

1. In addition to appeals from a determination of tax liability, the law or these rules may provide the right to an administrative appeal hearing to protest a specific unemployment insurance tax related determination made by the department. When such a right has been specifically provided in the law or these rules, the protest shall be handled in accordance with the procedures set forth in this rule, unless the law or rules provide that the Commissioner shall preside at the hearing and be the ultimate decision maker.

2. There shall be no right to an administrative appeal hearing to protest any unemployment insurance tax determination unless such a right is specifically provided in the law or these rules.

3. Neither the Unemployment Insurance Appeals Tribunal nor Board of Review shall have jurisdiction over an appeal of an unemployment insurance tax liability determination.

4. The filing of an appeal shall not stop the accrual of penalty or interest on delinquent reports and taxes.

(b) The protest shall set forth the specific grounds for the protest and shall be filed with the unit in the department which released the determination within fifteen (15) days of the date of mailing of the tax liability determination. An appeal shall be considered timely filed with the department if it is postmarked or hand delivered within fifteen days of the mailing date of the determination of liability. For purpose of these rules, a postal meter mark will not be considered to be a postmark. Determinations which are appealed via alternative means of delivery such as electronically, private courier, or otherwise in parcels lacking physical evidence of delivery by the U.S. Postal Service shall be deemed filed the date the appeal is received by the department pursuant to Official Code of Georgia Annotated Section 50-13-23.

(c) The department shall promptly compile sufficient copies of the record and forward them with the appeal to the Office of State Administrative Hearings (OSAH) where it will be processed in accordance with the Georgia Administrative Procedures Act (O.C.G.A. Section 50-13-1, et seq.).

(d) In preparation for a hearing before the Office of State Administrative Hearings, any interested party shall be allowed to examine or review relevant confidential department records in addition to those filed with the record and appeal to the Office of State Administrative Hearings. A written request for such examination or review must be received by the department reasonably in advance of the scheduled hearing. The request must be consistent with the disclosure provisions of the Employment Security Law at O.C.G.A. Section 34-8-120, et seq.
(4) Appeals from the employer tax liability determination rendered by the Administrative Law Judge shall be made directly to Superior Court and not to the board of review. The decision of the Administrative Law Judge shall become final and binding thirty (30) days from the date the Administrative Law Judge's final order is dated and filed with the Office of State Administrative Hearings unless, prior to the expiration of the thirty (30) day period, a petition for judicial review is filed with the Superior Court as provided by Official Code of Georgia Annotated Section 50-13-19. No stay shall operate after the expiration of the thirty (30) day appeal rights to Superior Court. The Commissioner shall be a party at interest to such decision.

(a) A party at interest who has filed an appeal for judicial review to the Superior Court, may, upon request, be supplied information from the records of the department to the extent necessary for the proper presentation of an appeal to the Superior Court. The request must be consistent with the confidentiality provisions of O.C.G.A. Section 34-8-120, et seq.

(b) Service. A petition for judicial review to Superior Court must join the Commissioner as a party at interest in the action. Timely service may be perfected upon the Commissioner either personally or by mail at the Georgia Department of Labor, 148 International Boulevard, N.E., Atlanta, Georgia 30303-1751. Service by any other means shall not be sufficient.
Authority: O.C.G.A. §§ 34-2-6(a)(4), 34-8-70(b).

Rule 300-2-5-.02. Benefit Appeals to an Administrative Hearing Officer
(1) The appeal.

(a) Any party of interest dissatisfied with an administrative determination may file in writing a notice of appeal with the department, setting forth the name of the claimant and the social security number contained on the determination and the date of such determination. An appeal may be filed online via internet, by mail, by overnight statutory mail, or by hand delivery to the department.

(b) A determination establishing or denying a right to draw benefits shall be deemed final, unless a written appeal is filed within fifteen (15) days after the determination is handed to or mailed to an interested party. An appeal will be considered timely filed if it is properly filed via the internet (in accordance with instructions provided by the department for such filing), postmarked, or hand delivered within fifteen (15) days of the mailing date of the determination. For purposes of these rules, a postal meter mark will not be considered to be a postmark. Determinations which are appealed via alternative means of delivery such as private courier, or otherwise in parcels lacking physical evidence of delivery by the U.S. Postal Service shall be deemed filed on the date the appeal is received by the department pursuant to Official Code of Georgia Annotated Section 50-13-23.

(c) An employer who is liable for the payment of unemployment insurance tax, is reimbursable or is a governmental agency; who has paid that individual insured wages for services; and who is entitled to notice of claim filed by that individual as the most recent employer, as defined by O.C.G.A. Section 34-8-43, shall be deemed to be an interested party to the administrative determination of such claim.

(2) The notice of hearing.

(a) Claimant benefit hearings shall be scheduled promptly to be conducted by telephone. The Chief Administrative Hearing Officer shall determine the time, place, and manner in which telephone appeals hearings shall be conducted. Once a hearing has been scheduled, postponement or continuation of the hearing is within the discretion of the Chief Administrative Hearing Officer or their designee or, if the hearing has commenced, the administrative hearing officer presiding over the hearing. In person hearings will only be scheduled when physical impairments of the interested parties and/or witnesses, the complexity or nature of the case and other pertinent factors are shown to the Chief Administrative Hearing Officer or their designee, who shall determine whether the need for an in person hearing has been established, and the time, place, and manner in which any such in person hearing shall be conducted.

(b) Hearings conducted telephonically, except where waiver is given, shall be heard by an administrative hearing officer no earlier than ten (10) days after written notice of the time and place is mailed to the interested parties. In-person appeals, when allowed and except where waiver is given, shall be heard by an administrative hearing officer at the earliest possible date, but no earlier than seven (7) days after written notice of the time and place is mailed to the interested parties.

(c) The notice of hearing shall cite the sections of law pertinent to the appeal and include a general statement of the issues involved.

(3) The hearing.

(a) The administrative hearing officer shall administer the oath to all witnesses prior to accepting testimony and shall conduct the hearing in an orderly manner, maintaining control and preventing any disruption of the hearing process. The administrative hearing officer shall develop the record by conducting appropriate inquiries and shall allow each party an opportunity to examine and cross-examine witnesses on all matters pertinent to the issues. No testimony shall be taken that does not permit the parties of interest an opportunity for cross-examination. Any individual who disrupts the procedures, after warning, may be ejected and denied any further participation in the hearing.

(b) Issuance of subpoenas. Subpoenas to compel the attendance of witnesses and the production of records pertinent to any hearing of an appeal shall be issued by the Chief Administrative Hearing Officer upon request therefor from a party of interest. The Department shall be a party of interest for the purposes of this rule.

1. The Department must receive the request for subpoenas at least five (5) business days prior to the hearing date.

2. The request shall state the reason why the subpoenas are needed.

3. The party requesting the subpoenas shall have the responsibility of serving the subpoenas.

4. Service shall be completed no less than three (3) business days prior to the hearing date for it to be considered timely.

5. The Department shall not be responsible for any fees associated with the production of documents or service of subpoenas.

(c) Witness Fees.

1. In-Person Hearings. A witness fee of $10.00 per day per docket shall be paid to a subpoenaed person in attendance at an in-person hearing; provided, however, that no witness fee shall be paid unless the subpoenaed person makes written request to the Department, on a form established by the Department, within seven (7) days of participation in the hearing. The total witness fees paid to an individual shall not exceed $30.00 per appeal. Witness fees shall not be paid to a party representative or an employee of an employer subpoenaed by that employer.

2. Telephonic Hearings. Witness fees shall only be paid for attendance at in-person hearings.

(d) Appeals involving multi-claimants or a labor dispute may be heard by a three-person tribunal consisting of an administrative hearing officer, as chairman, and two other members appointed by the Commissioner for that purpose, except when the administrative hearing officer is designated to hear the matter alone. When heard by a three-person tribunal, the decision of two-members of the tribunal shall constitute the decision of the tribunal. The other member may file a dissenting report giving reasons for not agreeing with the decision.

(e) Appeals involving multi-claimants or involving a labor dispute may be heard at any place designated by the chairman of the three-person tribunal or the designated administrative hearing officer hearing these appeals.

(4) Form and contents of decision. The administrative hearing officer shall observe the suggestions of the Employment and Training Administration, United States Department of Labor in regard to the form and contents of benefit decisions.

(5) A postponement of the hearing may be granted upon request showing providential cause will prevent the attendance of a party or essential witnesses. A request for postponement must be made at the earliest practical time and must be made in writing. In the absence of very unusual circumstances, a business engagement will not constitute good cause for postponement. Such requests may be granted or denied at the discretion of the Chief Administrative Hearing Officer.
(6) Requests to reopen a hearing. Any interested party, including the department, who fails to appear may request to reopen a hearing within fifteen (15) days after the administrative hearing officer's decision is issued. The petition shall state fully the ground upon which the request to reopen a hearing is sought, giving complete details for the failure to appear as scheduled. A new hearing will then be scheduled to cover the issue of the party's failure to appear as scheduled and may also include the issues raised on the initial appeal. In the absence of very unusual circumstances a business engagement will not constitute good cause to reopen a hearing. The petition to reopen a hearing may be granted upon a showing of providential cause for failure to attend or failure to give timely notice of inability to attend the original hearing.
(7) Correction of error and augmentation of the record. Any interested party, including the department, may request correction of an administrative hearing officer or the board of review decision if the request is made in writing and filed or mailed within fifteen (15) calendar days of the release date of the decision. The administrative hearing officer or the board of review retains jurisdiction to reopen the hearing, amend or correct any decision which is not final, or exercise continuing jurisdiction as provided by the rules pertaining to OCGA Section 34-8-220 unless the board of review has accepted an appeal. Whenever a request for correction is submitted to the administrative hearing officer or the board of review, a decision will be issued and new appeal rights will be established.
(8) Requests for removal of an administrative hearing officer from a case. A party may request that an administrative hearing officer remove himself or herself from a case on the basis of partiality, interest or prejudice. An administrative hearing officer's employment with the department shall not, by itself, be sufficient cause for removal of an administrative hearing officer from a case. The request for removal must be made in writing prior to the hearing, unless the reason for the request was not or could not have been known prior to the hearing. The request must state specific facts which are alleged to establish cause for removal. If the administrative hearing officer agrees that he or she should be reassigned, another administrative hearing officer will be assigned to the case. However, if the administrative hearing officer finds no reason to remove himself or herself, he or she will rule on the request verbally during the hearing and explain the basis for the ruling. Challenges to the partiality of the administrative hearing officer will not result in a delay of the hearing. Appeals pertaining to the partiality of the administrative hearing officer may be filed consistent with the time limitations for appealing the decision.
Authority: O.C.G.A. §§ 34-2-6(a)(4), 34-8-70(b), 34-8-222.

Rule 300-2-5-.04. General Rules for Appeals to an Administrative Hearing Officer and Board of Review Appeals

(1) Attorney fees. Counsel for claimant shall, upon application and approval by the board of review, be authorized to charge and receive from the claimant, for an appearance before either an appeals tribunal or the board of review, a fee in an amount not to exceed $300.00 for each appearance; provided that for an appearance before the board of review which required counsel to travel a distance of more than twenty-five (25) miles, an additional amount may be authorized by the board. Provided, further, that the total allowance authorized on any claim shall not be in excess of fifty percent (50%) of the amount involved in the claim. Only for good cause shown to the satisfaction of the board of review may an allowance in excess of these amounts be approved.
(2) Supplying information from the department. Information from the records of the department to the extent necessary for the proper presentation of a claim before an administrative hearing officer or the board of review shall be available to the interested parties upon request. Any interested party may have access to the information in the records pertinent to the claim or claims to the extent of reviewing the file or files. The department shall release the entire file whenever a case is taken to court, but shall not be compelled to release a copy or permit the copying of any confidential or privileged communications prior to such proceedings in a court of record. Copies may be obtained only as otherwise provided in Section 300-2-6-.02 of these rules.
(3) Representation before appeals tribunals and board of review.

(a) Any individual may appear in person in any proceeding before any appeals tribunal or before the board of review. A partnership may be represented by any member. A corporation or association may be represented by any of its officers or agents. Any party may be represented by counsel or any agent of their choice, as provided in OCGA Section 34-8-251.

(b) Appearance before the board of review on behalf of the department shall be limited to members of the staff designated by the Commissioner.

(4) Excused for cause. No administrative hearing officer, member of a three-person tribunal or member of the board of review shall participate in a hearing to determine the issues in any appeal in which that individual has an interest in the outcome.
(5) An appeal shall be considered to be timely filed if the appeal is filed on the next day the office of the department is open and the last day for filing the appeal fell on a Saturday, Sunday, official holiday for which the department's offices were closed or the department's office was closed due to a temporary emergency. An appeal shall be considered to be filed on the same date as the postmark cancellation date shown on its envelope, or the actual date of receipt by the department if there is no postmark cancellation date or if the date on the envelope is illegible. A postage meter date shall not be considered for purposes of timeliness. An appeal may be filed in person, electronically, or by mail. For purposes of these rules, a postal meter mark will not be considered to be a postmark.
(6) Ex parte communications. No parties will be permitted to discuss the merits or facts of any pending case with the administrative hearing officer assigned to the case or the board of review either before or after the hearing, prior to the issuance of the decision, unless all other parties to the case have been given notice and opportunity to be present. Any discussions between the parties and the administrative hearing officer or the board of review on procedural issues or

inadvertent ex parte information regarding the merits of the case will be reported to the parties at the time of the hearing and made a part of the record. Discussions with department employees who are not designated to represent the department on the issue or who do not provide factual information and are not expected to participate in the hearing of the case, are not ex parte communications and do not need to be made a part of the record.
Authority: O.C.G.A. §§ 34-2-6(a)(4), 34-8-70(b), 34-8-222.

RULES
OF
GEORGIA DEPARTMENT OF LABOR
EMPLOYMENT SECURITY LAW

CHAPTER 300-2-7
REQUIREMENTS FOR EMPLOYEES AND EMPLOYERS

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Rule 300-2-7-.01. Identification of Employees

(1) Each employer shall ascertain the correct name and social security number of each individual employed by such employer for purposes of reporting wages and other information required by the Employment Security Law and these rules.

(2) Each individual shall furnish to every employer with whom they are employed, the individual's social security number and name exactly as it is shown in the current records of the Social Security Administration, including, if available, as it is shown on the individual's Social Security card.

(a) Each individual shall notify every employer with whom they are employed, of any change to such individual's name or social security number in the records of the Social Security Administration as soon as is practicable.

(b) The employer shall take reasonable steps to verify that the name and social security number provided by each employee accurately reflect the current records of the Social Security Administration.

(3) Each employer shall report each individual employee's social security number and name in making any report, including tax and wage reports, required by the department.

(a) No government issued identification number, temporary or permanent, shall be utilized in making any report required by the department, in lieu of a valid social security number.

(b) Reporting of any government issued identification number other than an individual's current valid social security number may result in the report being treated as not filed for purposes of assessing late filing penalties and calculating employer tax rates, as set forth in Rule 300-2-3-.02.

(4) Notwithstanding the requirement to report each employee's valid social security number, an employer may use a department-approved placeholder number when, despite reasonable and

timely efforts, the employer has been unable to obtain an employee's social security number by a filing deadline.

(a) The employer shall file a corrected or supplemental report promptly upon obtaining the employee's valid social security number.

(b) The employer shall maintain documentation of reasonable and timely efforts to obtain an employee's valid social security number and shall provide such documentation when requested by the department.

Authority: O.C.G.A. §§ 34-2-6(a)(4), 34-8-70(b), 34-8-121(b).

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

(1) Purpose and use of the Separation Notice. The Form DOL-800 ("Separation Notice") exists solely to assist the Department in the administration of the unemployment insurance program under the Employment Security Law. The notice is an administrative tool used, when needed, to expedite the processing of unemployment insurance claims. It is not intended to serve, and shall not be used as, a record of employment, a service letter, evidence of the reason for separation in any non-unemployment proceeding, or documentation for any other purpose unrelated to the administration of unemployment insurance benefits.

(2) When a separation notice is required. An employer must give a completed Separation Notice to each worker separated from employment, no matter the reason for the separation. This requirement does not apply when the employer files a mass separation notice on Form DOL-402 or Form DOL-402A.

(3) How to deliver the Separation Notice.

(a) Electronic delivery encouraged. Employers are encouraged to deliver the Separation Notice electronically. Electronic delivery satisfies this Rule if the employer:

1. Sends the completed notice to an email address, employee self-service portal, or other electronic system the employee uses or has been given access to for employment-related communications;

2. Uses a method that produces a record the employer can retain and reproduce; and

3. Signs the notice using any electronic signature that complies with the Georgia Uniform Electronic Transactions Act, including a typed name, a digital signature, or an authenticated entry in the employer's payroll or HR system.

(b) Hard-copy delivery. An employer may deliver a signed paper copy of the Separation Notice to the employee.

(c) Timing. The employer must deliver the Separation Notice, electronically or in hard copy, on the employee's last day of work.

(d) Employee unavailable. If the employee is not available on the last day of work, the employer must, within three (3) days after the separation occurs or becomes known to the employer, send the notice to the employee by:

1. Email or another electronic method the employee uses for employment communications; or

2. U.S. mail to the employee's last known address.

(4) Use of the Separation Notice when filing a claim. A claimant filing for unemployment insurance must provide if requested by the department a copy of the Separation Notice issued by the most recent employer.

(5) Employer response to a claim. If the employer is the most recent employer as defined in the law and these rules, the Department may send the employer a Form DOL-1199FF or Form DOL-403FF, "Notice of Claim Filed and Request for Separation Information".

(a) If the employer already provided a Separation Notice, the employer's response on Form DOL-1199FF or Form DOL-403FF is optional and, if submitted as instructed, is a timely response to the claim.

(b) If the employer did not provide a Separation Notice, the employer must respond to the claimant's statement on Form DOL-1199FF or Form DOL-403FF as instructed on the form to be considered a timely response.

(6) Completeness and signature. A Separation Notice, Form DOL-403FF, or Form DOL-1199FF must be complete and signed, by handwritten or electronic signature, to qualify as a timely response to a claim.

(7) Recordkeeping. An employer that delivers a Separation Notice electronically must retain proof of delivery (such as a transmission log, system record, or read receipt) for at least four (4) years and produce it upon request by the Department.

(8) Scope of the Department's enforcement.

(a) When substantive separation information is necessary to adjudicate a claim, it is obtained directly from the employer through the Form DOL-1199FF or Form DOL-403FF after a claim is filed. The Department therefore enforces the requirements of O.C.G.A. § 34-8-190(c) and this Rule only as necessary to administer the unemployment insurance program.

(b) The Department will not initiate enforcement action based on an employer's failure to issue a Separation Notice where:

1. The employer has timely and completely responded to a Form DOL-1199FF or Form DOL-403FF; or

2. The requested enforcement is sought for a purpose unrelated to the administration of unemployment insurance benefits, including use of the notice as an employment reference, service letter, or evidence in another civil or administrative proceeding.

(c) Nothing in this rule creates a private right of action to compel issuance of a Separation Notice.

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

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

(1) Purpose and scope. This rule is informational. It explains, for the convenience of claimants and employers, where to direct job-opening listings, job referrals, and reports of refused work that affect a claimant's eligibility for unemployment insurance benefits under the Employment Security Law. This Rule does not govern the operation of the State Employment Service or

Wagner-Peyser Act programs, which were transferred from the Georgia Department of Labor to the Technical College System of Georgia and are administered by TCSG and its Office of Workforce Development.

(2) Definitions. For purposes of this Rule:

(a) "Department" or "GDOL" means the Georgia Department of Labor.

(b) "TCSG" means the Technical College System of Georgia, which administers the State Employment Service and Wagner-Peyser Act programs in Georgia.

(c) "WorkSource Georgia" means the public labor exchange system operated by TCSG, or any successor system designated by TCSG.

(3) Listing job openings. An employer with work to offer is encouraged to list the job opening with TCSG through the WorkSource Georgia system or another method designated by TCSG. Listing a job opening with TCSG does not, by itself, satisfy any reporting obligation owed to GDOL under the Employment Security Law or these Rules.

(4) Direct offers of work to a claimant. If an employer has work to offer a specific claimant who has filed a claim for unemployment insurance benefits with GDOL, the employer should communicate the offer directly to the claimant. If the claimant declines or fails to accept the offer, the employer should report the refusal to GDOL and should include:

(a) The claimant's name and the last four digits of the claimant's Social Security number;

(b) The date the offer was made;

(c) The type of work, hours, rate of pay, and location; and

(d) The date and manner in which the claimant declined or failed to accept the offer.

(5) Reporting refusal of a job referral made by TCSG. If TCSG refers a claimant to a suitable job opening and the claimant refuses the referral or fails to apply, GDOL will use information received from TCSG, the employer, or the claimant to determine the claimant's continued eligibility for unemployment insurance benefits. Employers and claimants may report a refused TCSG referral that affects UI eligibility directly to GDOL.

(6) Claimant work-search and registration requirements. A claimant's obligation to register for work and to actively search for suitable work as a condition of UI eligibility is governed by O.C.G.A. § 34-8-195 and Rule 300-2-4-.02. Where those provisions require registration with the State Employment Service, the claimant satisfies the requirement by registering through WorkSource Georgia or another system designated by TCSG, unless the Commissioner has waived registration for the claimant or class of claimants.

(7) Coordination between GDOL and TCSG. GDOL and TCSG exchange information necessary to administer the unemployment insurance program and Wagner-Peyser Act programs consistent with applicable state and federal law. Nothing in this Rule confers on GDOL any authority over the operation of the State Employment Service or Wagner-Peyser Act programs in Georgia.

Authority: O.C.G.A. §§ 34-2-6(a)(4), 34-8-70(b), 34-8-190(a), 34-8-195(a)(2).

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

(1) Purpose. This rule implements O.C.G.A. §§ 34-8-70 and 34-8-190 by requiring liable employers to inform their employees of their rights under the Employment Security Law. This rule permits electronic notice in defined circumstances while preserving physical posting as the default at traditional worksites.

(2) Definitions. For purposes of this rule:

(a) "Required Notice" means each printed statement, poster, or notice issued by the Commissioner or the Department concerning employee rights under the Employment Security Law, including the current edition of the Department's "Notice to Employees" (DOL-810) and any successor form.

(b) "Worksite" means a physical location owned, leased, or controlled by the employer where one or more employees regularly perform work.

(c) "Remote employee" means an employee who customarily performs work for the employer at a location not owned, leased, or controlled by the employer.

(d) "Electronic posting" means continuous display of the Required Notice through an electronic system the employer customarily uses to communicate with employees, such as an intranet, employee self-service portal, shared drive, or comparable platform.

(e) "Direct electronic delivery" means transmission of the Required Notice to an employee through an electronic method the employer customarily uses to communicate individually with that employee, such as work email, an employee self-service portal account, or an onboarding system, in a format the employee can retain, view, and print.

(3) Liable employers must provide notice. An employer that is or has been liable for unemployment insurance contributions under the Employment Security Law must provide the Required Notice to its employees in accordance with paragraphs (4) through (6). The current Required Notice may be downloaded from the Department's website.

(4) Physical posting at worksites. The employer must post the Required Notice in a conspicuous place at each worksite, in an area readily accessible to all employees who report to that worksite, for example, near a time clock, in a break room, or in another location customarily used to display employee notices. The Required Notice must be legible, current, and unobstructed.

(5) Electronic posting, supplemental. At any worksite where the employer maintains physical posting under paragraph (4), the employer is encouraged to also provide the Required Notice by electronic posting. Electronic posting under this paragraph supplements, but does not replace, physical posting.

(6) Electronic posting, as a substitute.

(a) Electronic posting may substitute for physical posting only where:

1. The employer has no worksite as defined in this Rule and all of the employer's Georgia employees are remote employees; or

2. The Required Notice is being provided to remote employees who do not regularly report to a worksite, in which case physical posting is still required at any worksite where non-remote employees report.

(b) When electronic posting is used as a substitute under this paragraph, the employer must:

1. Ensure the Required Notice is continuously available, not behind a one-time prompt or transient message;

2. Affirmatively inform each affected employee of the electronic location of the Required Notice and how to access it; and

3. Ensure all affected employees are able to access the Required Notice readily, without having to request permission.

(7) Hire-time delivery to remote employees, safe harbor. Compliance with this paragraph is in lieu of, and not in addition to, the substitute-posting obligations in paragraph (6) for the remote employee to whom the Required Notice has been delivered. An employer satisfies this rule with respect to a remote employee if, at or before the time the remote employee begins work, the employer:

(a) Provides the Required Notice to the employee by direct electronic delivery, or by hard copy included in the employee's onboarding materials;

(b) Obtains a written or electronic acknowledgment that the employee has received the Required Notice, or retains a system record demonstrating delivery; and

(c) Thereafter maintains the Required Notice in a location accessible to the employee that satisfies paragraph (6)(c) and notifies the employee of any updated edition of the Required Notice issued by the Commissioner within thirty (30) days after the update is published.

(8) Employers not liable for contributions. An employer that is not liable, or has ceased to be liable, for unemployment insurance contributions under the Employment Security Law shall not display the Required Notice and shall remove any previously displayed Required Notice.

(9) Recordkeeping. An employer that relies on electronic posting under paragraph (5) or (6) or hire-time delivery under paragraph (7) should retain reasonable evidence of compliance, such as a screenshot of the posting location, a system delivery log, the employee's acknowledgment of receipt, or a dated communication notifying employees of the location or update of the Required Notice.

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

Synopsis of Proposed Amendments
Georgia Department of Labor
Chapter 300-2
Employment Security Law

Purpose Statement:

The proposed amendments reflect a comprehensive modernization effort, incorporating several recurring themes: (1) recognition of electronic and remote-work practices ; (2) alignment with the transfer of Wagner-Peyser/State Employment Service functions from GDOL to the Technical College System of Georgia (TCSG); (3) clarification and narrowing of enforcement scope to activities directly necessary to administer the unemployment insurance program; and (4) consolidation and restructuring of existing rules for clarity and coherence.

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, while the remaining rules received targeted amendments.

Chapter 300-2-2: Reports

Rule 300-2-2-.02 Employer Tax and Wage Reports

- These amendments clarify and update employer tax and wage reporting requirements, including Social Security number usage and cross-references to the updated employee identification rule, and remove language that is redundant with other reporting provisions or otherwise unenforceable. They modernize and simplify electronic filing and correction processes by eliminating distinctions based on employer size; allow the Department to authorize non-electronic filing and alternative formats; and align penalty consequences and loss of tax rate with the current Department processes. The amendments also modernize wage-payment reporting instructions to account for direct deposit, payroll cards, and other contemporary electronic payment methods.

Chapter 300-2-3: Tax Rates and Covered Employment

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

- These amendments remove unnecessary language about conflicts between rule and statute, clarify that late report filing consequences apply to both the monetary penalty and loss of an experience-rated tax rate, and simplify when delinquent, non-electronic, substantially misreported, or invalid-SSN reports may be treated as not filed in the Commissioner's discretion. They also update the description of the late-filing penalty calculation and renumber sections accordingly, without changing the underlying statutory due dates or penalty authority.

Chapter 300-2-4: Unemployment Insurance Benefit Payments

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

- This rule is effectively a complete rewrite, including adoption of a new title, reflecting the transfer of State Employment Service functions to the Technical College System of Georgia (TCSG). The revised rule introduces a new purpose and scope paragraph and redirects the registration requirement to TCSG through WorkSource Georgia. It clarifies the ineligibility standard and expands provisions governing work search and job referrals.

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

- This rule is significantly modernized to reflect modern electronic filing practices, introducing a new purpose paragraph while retaining the substantive filing trigger, which has been restructured for clarity. It adds provisions governing electronic filing, updates requirements related to labor dispute filings, and establishes the relationship to individual Separation Notices.

Chapter 300-2-5: Appeals

Rule 300-2-5-.01 Employer Tax Liability Appeals

- This amendment modernizes this rule by removing an outdated fax or facsimile reference.

Rule 300-2-5-.02 Benefit Appeals to an Administrative Hearing Officer

- This amendment modernizes this rule by removing outdated fax or facsimile references.

Rule 300-2-5-.04 General Rules for Appeals to an Administrative Hearing Officer and Board of Review Appeals

- This amendment modernizes this rule by removing an outdated fax reference, expressly recognizing electronic transmission as a method for filing benefit appeals, and updating statutory authority citations, while retaining existing timelines and filing standards.

Chapter 300-2-7: Requirements for Employers and Employees

Rule 300-2-7-.01 Identification of Employees

- This rule, which had not been updated in nearly 30 years, is being comprehensively rewritten and modernized. The amendments preserve the basic duties of employers

and employees concerning accurate names and Social Security numbers, report correct Social Security numbers in filings to the Department and prohibit use of substitute numbers except in narrowly defined circumstances. The rule also establishes a safe harbor for employers that, despite reasonable and timely efforts, must use placeholder numbers while awaiting valid Social Security numbers, links noncompliance to existing penalty and tax-rate consequences in Rule 300-2-3-.02, and updates statutory authority citations.

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

- This rule has been substantially revised to recognize the modern virtual workplace. It introduces a new purpose paragraph that includes an explicit limitation on scope. It also fully develops provisions governing electronic delivery and reorganizes and clarifies the timing requirements. The claimant's obligation to present Form DOL-800 has been modified. In addition, the rule now includes a new electronic recordkeeping requirement and a comprehensive limitation on enforcement scope. New purpose paragraph with explicit scope limitation.

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

- This rule is completely revised with a comprehensive seven-paragraph informational provision reflecting the transfer of employment service functions to the Technical College System of Georgia (TCSG). The revised rule adopts a new title and an expressly informational character and introduces a definitions paragraph to clarify key terms. It directs job openings to TCSG and fully specifies procedures for direct offers of work. The rule also addresses refusals of TCSG referrals and adds a cross-reference to applicable work-search and registration requirements. Finally, it includes a provision governing coordination between GDOL and TCSG.

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

- This rule is completely re-written in an effort to recognize the reality of the modern virtual workplace. The revised rule introduces new purpose and definitions paragraphs to establish scope and clarify key terms. It provides a detailed standard for physical posting, authorizes electronic posting as a supplement, and permits electronic posting as a substitute in limited circumstances. A new safe harbor is added for hire-time delivery to remote employees. The rule retains and clarifies the obligation to remove posters when unemployment liability ends, and adds a new recordkeeping requirement.