



**GEORGIA DEPARTMENT  
OF LABOR**

# **EMPLOYER HANDBOOK**



## DISCLAIMER

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This handbook provides a simple explanation of the employment, employer tax, claimant benefit, and appeals provisions of the law and does not take precedence over the regulations which govern the UI program or other programs. The information contained herein is not intended as legal advice and is not a substitute for individual consultation with a labor and employment law attorney. Any federal and state laws and rules discussed in this handbook are subject to legislative revision, interpretation of amendments, and judicial revisions.

GDOL rules and procedures may significantly affect employer or employee rights and obligations. Employers are strongly encouraged to make appropriate inquiries to the United States Department of Labor (USDOL), and the Equal Employment Opportunity Commission (EEOC) or GDOL regarding various employment laws. Employers should also seek legal counsel regarding the application of laws and specific policies and practices and with specific legal questions or concerns.

The forms provided in this handbook are furnished as illustrations only. They are not official forms. Official forms are located under **Forms and Publications** on the GDOL website at **[dol.georgia.gov](http://dol.georgia.gov)**.

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**PART 1:**

**EMPLOYING WORKERS**



As a Georgia employer, it is important you are informed of and comply with employment laws and rules. This section provides information on the federal and state employment laws, rules, and regulations employers most commonly encounter. This is not a comprehensive list of laws and does not include local laws governing your specific jurisdiction.

You are responsible for ensuring your company is in compliance with all federal, state, and local laws, rules, and regulations. Contact the appropriate government agencies and/or an employment attorney for additional assistance.

### EQUAL EMPLOYMENT OPPORTUNITY

The U.S. Equal Employment Opportunity Commission (EEOC) enforces federal laws that make it illegal to discriminate against a job applicant or an employee because of the person's race, color, religion, sex (including pregnancy), national origin, age (40 or older), disability or genetic information. It is also illegal to discriminate against a person because the person complained about discrimination, filed a charge of discrimination, or participated in an employment discrimination investigation or lawsuit.

Most employers with at least 15 employees are covered by EEOC laws (20 employees in age discrimination cases). Most labor unions and employment agencies are also covered.

Federal and other Georgia laws prohibit discrimination in hiring and employment on the basis of:

- **Age:** The Age Discrimination in Employment Act prohibits discrimination against workers who are 40 years of age or older. The law applies to all private employers with 20 or more employees, employment agencies, and certain labor unions. Georgia law prohibits discrimination in hiring and employment of individuals between the ages of 40 and 70. Any person or corporation convicted of violating this law shall be guilty of a misdemeanor and punished by a fine.
- **Disability:** Employers are prohibited from engaging in discrimination against qualified individuals with a disability by the Georgia Equal Employment for People with Disabilities Code, the federal Rehabilitation Act of 1973, and the federal Americans with Disabilities Act of 1990. A "qualified individual with a disability" is an individual who possesses the requisite skills, experience, education, and other job-related requirements of the position and who can perform the essential functions of the job with or without reasonable accommodation. An "individual with a disability" is a person with a physical or mental impairment which substantially limits one or more major life activities, has a record of such impairment, or is regarded by the employer as having such impairment. The determination of whether a person is "disabled" should be made with reference to measures that might mitigate that individual's impairment, including medicine or eye glasses. Typical "major life activities" are caring for oneself, performing manual tasks, walking, hearing, speaking, breathing, learning, and working. Employers with at least 15 employees must make reasonable accommodations for qualified individuals with a disability who cannot perform their jobs' essential functions without such an accommodation. "Reasonable accommodation" might include making existing facilities accessible to the disabled, restructuring jobs, reassigning work or otherwise modifying schedules, or revising employment tests. An employer is not required to create a job that does not already exist. An accommodation is not reasonable if it would cause the employer undue hardship, i.e., significant difficulty or expense.
- **Equal Pay:** The Equal Pay Act and Georgia law forbid employers from paying different wages to men and women performing equal jobs.
- **Pregnancy:** The federal Pregnancy Discrimination Act prohibits discrimination because of or on the basis of pregnancy, childbirth, or related medical conditions. Women affected by pregnancy, childbirth, or related medical conditions shall be treated the same for all employment-related purposes, including receipt of benefits, as other persons not so affected, but who are similar in their ability or inability to work.
- **Race, Color, Religion, Sex, or National Origin:** Title VII of the federal Civil Rights Act of 1964 prohibits discrimination (any adverse employment action) by employers of 15 or more employees, employment agencies, and labor organizations on the basis of race, color, religion, sex, or national origin. Section 1981 prohibits discrimination against employees based on their race.
- **Retaliation:** The law prohibits employers from retaliating against their employees for asserting their rights to be free of discrimination.
- **Sexual Orientation:** There is currently no federal or Georgia law prohibiting discrimination against employees based on their sexual orientation.
- **Genetic Information:** The federal Genetic Information Nondiscrimination Act (GINA) protects employees from discrimination in employment and health insurance based on their genetic information.

## DISCRIMINATION

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### **AFFIRMATIVE ACTION**

Since 1965, the U.S. Department of Labor's Office of Federal Contract Compliance Programs (OFCCP) has been committed to ensuring that Government contractors comply with the equal employment opportunity (EEO) and the affirmative action provisions of their contracts.

OFCCP administers and enforces Executive Order 11246, as amended, which prohibits federal contractors and federally-assisted construction contractors and subcontractors, who do over \$10,000 in government business in one year from discriminating in employment decisions on the basis of race, color, religion, sex, or national origin.

The Executive Order also requires government contractors to take affirmative action to ensure equal opportunity is provided in all aspects of their employment.

Each government contractor with 50 or more employees and \$50,000 or more in government contracts is required to develop a written affirmative action program (AAP) for each of its establishments.

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## WAGE & HOUR REQUIREMENTS

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### FLSA COVERAGE

The Fair Labor Standards Act (FLSA) establishes minimum wage, overtime pay, recordkeeping, and youth employment standards affecting employees in the private sector and in federal, state, and local governments. The U.S. Department of Labor (USDOL) Wage and Hour Division (WHD) administers FLSA.

There are two ways in which an employee can be covered by FLSA: “enterprise coverage” and “individual coverage.”

#### Enterprise Coverage

Employees who work for certain businesses or organizations (“enterprises”) are covered by the FLSA. These enterprises, which must have at least two employees, are:

1. businesses with an annual dollar volume of sales or business of at least \$500,000,  
**or**
2. hospitals, businesses providing medical or nursing care for residents, schools and preschools, and government agencies

#### Individual Coverage

Even when there is no enterprise coverage, employees are protected by the FLSA if their work regularly involves commerce between states (“interstate commerce”). The FLSA covers individual workers who are “engaged in commerce or in the production of goods for commerce.”

Examples of employees who are involved in interstate commerce include those who:

- produce goods (such as a worker assembling components in a factory or a secretary typing letters in an office) that will be sent out of state;
- regularly make telephone calls to persons located in other states;
- handle records of interstate transactions;
- travel to other states on their jobs; and
- do janitorial work in buildings where goods are produced for shipment outside the state.

Also, domestic service workers (such as housekeepers, full-time babysitters, and cooks) are normally covered by the law.

#### Obtaining More Information

See *WHD Fact Sheet #14: Coverage Under the Fair Labor Standards Act (FLSA)*, or visit the WHD website at [wagehour.dol.gov](http://wagehour.dol.gov). You may also call the WHD toll-free information and helpline at 1-866-4USWAGE (1.866.487.9243). The helpline is available 8 a.m. to 5 p.m. in your time zone.

The WHD also has three regional offices in Georgia. The phone numbers for these offices are:

Atlanta District Office	678.237.0521
Atlanta North	404.593.1889
Savannah	912.652.4221

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### MINIMUM WAGE

Most employers in Georgia are required to follow the federal minimum wage rate of \$7.25 per hour. There are some rare and limited exceptions which allow employers to pay the Georgia minimum wage of \$5.15 per hour. Because the federal law on minimum wage is more stringent than the Georgia law, an employer who is in compliance with federal law also complies with Georgia law. For compliance assistance, visit the WHD Compliance Assistance web page at [dol.gov/whd/flsa/index.htm](http://dol.gov/whd/flsa/index.htm).

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## WAGE & HOUR REQUIREMENTS

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### HOURS OF WORK

Hours of work include all time during which the employee is at an employer's disposal, i.e., "suffered or permitted to work." Hours worked in Georgia follow the FLSA rules and include:

- Breaks
- Waiting or on-call time
- Sleeping time
- Preparatory and concluding activities
- Time spent in meetings and training
- Travel time

See *WHD Fact Sheet #22: Hours Worked Under the Fair Labor Standards Act (FLSA)* for more information.

#### **Overtime**

Hours worked ordinarily include all the time during which an employee is required to be on the employer's premises, on duty, or at a prescribed workplace. There is no limit on the number of hours employees 16 years of age or older may work in any workweek. However, covered non-exempt employees must receive overtime pay for hours worked over 40 per workweek (any fixed and regularly recurring period of 168 hours—seven consecutive 24-hour periods) at a rate not less than one and one-half times the regular rate of pay. The FLSA does not require overtime pay for work on weekends, holidays, or regular days of rest, unless overtime is worked on such days.

Employees engaged in executive, administrative, or professional capacities and paid on a salary basis not less than \$455.00 per week are exempt from this act and do not have to be paid overtime. Certain computer professionals may also be exempt.

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### PAY AGREEMENTS

A "Payment Agreement" is an agreement between employer and employees regarding the terms of wages to be paid for work. The agreement may be verbal or written. In the absence of an agreement, reasonable wages based upon the standard wage practices in the local job market may apply.

Wages may be paid on an hourly, daily, weekly, monthly, piece, job, book, or commission rate, or a combination of any of these. Methods and rates of pay may be changed, but not in a manner that results in a retroactive pay cut.

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### PAYMENT FREQUENCY

O.C.G.A. § 7-234-7-2 permits payment of salaries to officials, superintendents, or other heads or subheads of departments on a monthly or less frequent basis, but all other employees must be paid on a semi-monthly or more frequent basis.

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## WAGE & HOUR REQUIREMENTS

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### PAYMENT METHODS

O.C.G.A § 34-7-2 requires employers to make wage payments using one of three methods: (1) cash, (2) check or (3) “credit transfer” to an employee’s account with a bank or financial institution, upon the employee’s consent.

In Georgia, direct deposit is used as such a “credit transfer.” Credit transfers are also commonly known as “electronic funds transfers” and subject to regulation by the Federal Reserve under the Electronic Funds Transfer Act (EFTA).

It should be noted that in 2006, the Federal Reserve amended the EFTA regulations to specifically include “payroll cards” (in addition to direct deposit) in its regulations of electronic funds transfers. Therefore, the Federal Reserve, through regulatory (not statutory) authority, recognizes payroll cards as an acceptable instrument for the payment of wages.

Wage payments made shall in every case correspond to the full net amount of wages or earnings due the employee for the period for which the payment is made. Consistent with other states with similar statutes, the employee must be able to have at least one opportunity to access their wages without a charge or fee.

To comply with O.C.G.A. § 34-7-3, a wage payment made by an instrument, including checks and payroll cards, must be payable in cash, on demand and without discount and at some place of business in the United States, and the name and address of the business must appear on the card. At the time of the issuance, and for a reasonable time thereafter (at least 30 days), the maker or drawer must have sufficient funds or credit to allow for full payment.

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### ALLOWABLE DEDUCTIONS

Georgia does not have any laws identifying what voluntary deductions may be made from employees’ paychecks. Georgia law does not specifically require employees to provide written consent prior to any deduction, but such a document is often needed to prove that the deduction was authorized by the worker. It is wise to have employees give written authorization before making deductions.

- Below is a list of common mandatory and voluntary deductions:
- Payroll taxes and other legally-required deductions
- Court-ordered garnishments (e.g., child support)
- Meals, lodging, and other facilities (see note below)
- Voluntary wage assignments (for something of benefit to the employee, e.g., medical benefits)
- Loans and advances (e.g., vacation pay advances)
- Uniforms and uniform cleaning costs (see note below)
- Tip credits
- Union dues
- Cash losses due to cash shortages, breakage, damage, or loss of the employer’s property
- Required tools
- Other items necessary for employment
- Payroll advances

Federal law prohibits an employer from making deductions to the degree that it causes the employee to receive less than 30 times federal minimum wage for any week of the period for which the deduction was made. This does not apply to a voluntary agreement by the employee to repay a loan, advance, or some other debt to the employer or to a third party.

The amount of maximum allowable deductions and the ability to charge administrative fees vary depending on the type of garnishment. See O.C.G.A. § 18-4-20 for further information.

**NOTE:** Georgia does not have any laws prohibiting an employer from requiring an employee to purchase a uniform, tools, or other items necessary for employment. See WHD Fact Sheet #16: Deductions From Wages for Uniforms and Other Facilities Under the Fair Labor Standards Act (FLSA) for more information.



## WAGE & HOUR REQUIREMENTS

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### GARNISHMENT OF WAGES

Wage garnishment is the process of requiring an employer to deduct money from an employee's pay as the result of a court order or action by an authorized agency. Deductions are required by a law to satisfy a debt or obligation of some kind. The common types of required deductions are:

- Child support
- Taxes
- Unpaid court fines
- Creditor garnishments
- Bankruptcy orders
- Guaranteed student loans

When you receive an order to withhold an amount from an employee's wages, you cannot refuse to "attach" the wages by deducting the required amount. Wage garnishments continue until the garnishment order expires, the entire debt is paid or arrangements are made to pay off the debt. Generally, only one wage attachment may be in effect for an employee at a time. However, a child support court order and a tax levy may operate simultaneously.

If the deduction is based on a voluntary agreement with the employer solely for the purpose of collecting repayment of loans, wage advances, paid leave advances, or wage overpayments, written authorization is recommended.

Georgia law (O.C.G.A. §18-4-7) prohibits employers from terminating an employee on the basis of a single garnishment. In addition, provisions in the federal bankruptcy law make it illegal for employers to discriminate against incumbent employees because of bankruptcy filing or bad debts prior to the filing of bankruptcy.

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### COMMISSIONS

Commissions must be paid according to the terms of a sales representation agreement (O.C.G.A. § 10-1-702). Use a clearly written and detailed agreement so all provisions will be enforceable. Provisions regarding the forfeiture of commissions are enforceable if they are clearly and unambiguously part of the commission agreement.

Georgia law offers special protections to wholesale products sales representatives. They must be paid all commissions within 30 days after termination of the sales representation agreement. Per Georgia law, this right cannot be waived by the agreement.

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### BONUSES

UI law includes bonuses in the definition of wages that must be reported. See O.C.G.A. 34-8-49. Wages (for UI) are reported when paid. Bonuses are not required by Georgia or federal minimum wage law, so they would be a matter of contract or agreement or, if not earned according to a contract or bonus plan, an increase in compensation.

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### VACATION PAY

The FLSA does not require employers to provide vacation time or vacation pay, as these benefits are a matter of agreement between the employer and employee. Employers who offer this and other benefits are strongly encouraged to have written policies that clearly communicate these benefits to your employees.

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## WAGE & HOUR REQUIREMENTS

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### RECORDKEEPING

The FLSA requires covered employers to keep records on wages, hours, and other items, as specified in USDOL recordkeeping regulations. Most of the information is of the kind generally maintained by employers in ordinary business practice and in compliance with other laws and regulations. The records do not have to be kept in any particular form and time clocks need not be used.

With respect to an employee subject to the minimum wage provisions or both the minimum wage and overtime pay provisions, the following records must be kept:

- Personal information, including employee's name, home address, occupation, sex, and birth date if under 19 years of age
- Hour and day when workweek begins
- Total hours worked each workday and each workweek
- Total daily or weekly straight-time earnings
- Regular hourly pay rate for any week when overtime is worked
- Total overtime pay for the workweek
- Deductions from or additions to wages
- Total wages paid each pay period
- Date of payment and pay period covered

Records required for exempt employees differ from those for nonexempt workers. Special information is required for home workers, for employees working under uncommon pay arrangements, for employees to whom lodging or other facilities are furnished, and for employees receiving remedial education.

See *WHD Fact Sheet #21: Recordkeeping Requirements under the Fair Labor Standards Act (FLSA)* for more information.

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# WHITE COLLAR EXEMPTIONS

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## OVERVIEW

The FLSA requires that most employees in the United States be paid at least the federal minimum wage for all hours worked and overtime pay at time and one-half the regular rate of pay for all hours worked over 40 hours in a workweek. However, Section 13(a)(1) of the FLSA provides an exemption from both minimum wage and overtime pay for employees employed as bona fide executive, administrative, professional, and outside sales employees. Section 13(a)(1) and Section 13(a)(17) also exempt certain computer employees.

To qualify for exemption, employees generally must meet certain tests regarding their job duties and be paid on a salary basis at not less than \$455 per week. Job titles do not determine exempt status. In order for an exemption to apply, an employee's specific job duties and salary must meet all the requirements of the USDOL regulations.

See *WHD Fact Sheet #17A: Exemption for Executive, Administrative, Professional, Computer & Outside Sales Employees Under the Fair Labor Standards Act (FLSA)* for complete information.

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## SALARY BASIS TEST

To qualify for exemption, employees generally must be paid at not less than \$455 per week on a salary basis. These salary requirements do not apply to outside sales employees, teachers, and employees practicing law or medicine. Exempt computer employees may be paid at least \$455 on a salary basis or on an hourly basis at a rate not less than \$27.63 an hour.

Being paid on a "salary basis" means an employee regularly receives a predetermined amount of compensation each pay period on a weekly, or less frequent, basis. The predetermined amount cannot be reduced because of variations in the quality or quantity of the employee's work. Subject to exceptions listed below, an exempt employee must receive the full salary for any week in which the employee performs any work, regardless of the number of days or hours worked. Exempt employees do not need to be paid for any workweek in which they perform no work. If the employer makes deductions from an employee's predetermined salary, i.e., because of the operating requirements of the business, that employee is not paid on a "salary basis." If the employee is ready, willing and able to work, deductions may not be made for time when work is not available.

Deductions from pay are permissible:

- when an exempt employee is absent from work for one or more full days for personal reasons other than sickness or disability;
- for absences of one or more full days due to sickness or disability if the deduction is made in accordance with a bona fide plan, policy, or practice of providing compensation for salary lost due to illness;
- to offset amounts employees receive as jury or witness fees, or for military pay; for penalties imposed in good faith for infractions of safety rules of major significance; or
- for unpaid disciplinary suspensions of one or more full days imposed in good faith for infractions of workplace conduct rules.

Also, an employer is not required to pay the full salary in the initial or terminal week of employment, or for weeks in which an exempt employee takes unpaid leave under the Family and Medical Leave Act (FMLA).

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## DUTIES TEST

In general, exempt salaried employees:

- are paid for results, not specific amounts of time.
  - often have no way of telling how long specific projects or tasks will last.
  - are expected to use discretion and independent judgment.
  - provide leadership for other employees.
  - make decisions that affect other employees' jobs and the company.
-

## WHITE COLLAR EXEMPTIONS

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### EXECUTIVE EXEMPTION

To qualify for the executive employee exemption, all of the following tests must be met:

- The employee must be compensated on a salary basis (as defined in the regulations) at a rate not less than \$455 per week;
  - The employee's primary duty must be managing the enterprise, or managing a customarily recognized department or subdivision of the enterprise;
  - The employee must customarily and regularly direct the work of at least two or more other full-time employees or their equivalent; and
  - The employee must have the authority to hire or fire other employees, or the employee's suggestions and recommendations as to the hiring, firing, advancement, promotion, or any other change of status of other employees must be given particular weight.
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### ADMINISTRATIVE EXEMPTION

To qualify for the administrative employee exemption, all of the following tests must be met:

- The employee must be compensated on a salary or fee basis (as defined in the regulations) at a rate not less than \$455 per week;
  - The employee's primary duty must be the performance of office or non-manual work directly related to the management or general business operations of the employer or the employer's customers; and
  - The employee's primary duty includes the exercise of discretion and independent judgment with respect to matters of significance.
- 

### PROFESSIONAL EXEMPTION

To qualify for the **learned professional** employee exemption, all of the following tests must be met:

- The employee must be compensated on a salary or fee basis (as defined in the regulations) at a rate not less than \$455 per week;
- The employee's primary duty must be the performance of work requiring advanced knowledge, defined as work which is predominantly intellectual in character and which includes work requiring the consistent exercise of discretion and judgment;
- The advanced knowledge must be in a field of science or learning; and
- The advanced knowledge must be customarily acquired by a prolonged course of specialized intellectual instruction.

To qualify for the **creative professional** employee exemption, all of the following tests must be met:

- The employee must be compensated on a salary or fee basis (as defined in the regulations) at a rate not less than \$455 per week;
  - The employee's primary duty must be the performance of work requiring invention, imagination, originality, or talent in a recognized field of artistic or creative endeavor.
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## WHITE COLLAR EXEMPTIONS

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### COMPUTER EMPLOYEE EXEMPTION

To qualify for the computer employee exemption, the following tests must be met:

- The employee must be compensated either on a salary or fee basis (as defined in the regulations) at a rate not less than \$455 per week or, if compensated on an hourly basis, at a rate not less than \$27.63 an hour;
- The employee must be employed as a computer systems analyst, computer programmer, software engineer, or other similarly skilled worker in the computer field performing the duties described below;
- The employee's primary duty must consist of:
  1. The application of systems analysis techniques and procedures, including consulting with users to determine hardware, software, or system functional specifications;
  2. The design, development, documentation, analysis, creation, testing or modification of computer systems or programs, including prototypes, based on and related to user or system design specifications;
  3. The design, documentation, testing, creation or modification of computer programs related to machine operating systems; or
  4. A combination of the aforementioned duties, the performance of which requires the same level of skills.

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### OUTSIDE SALESPEOPLE

To qualify for the outside sales employee exemption, all of the following tests must be met:

- The employee's primary duty must be making sales (as defined in the FLSA), or obtaining orders or contracts for services or for the use of facilities for which a consideration will be paid by the client or customer; and
- The employee must be customarily and regularly engaged away from the employer's place or places of business.

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### HIGHLY COMPENSATED EMPLOYEES

Highly compensated employees performing office or non-manual work and paid total annual compensation of \$100,000 or more (which must include at least \$455 per week paid on a salary or fee basis) are exempt from the FLSA if they customarily and regularly perform at least one of the duties of an exempt executive, administrative, or professional employee identified in the standard tests for exemption.

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### PAID VS. UNPAID

The FLSA defines the term “employ” very broadly as including to “suffer or permit to work.” Covered and non-exempt individuals who are “suffered or permitted” to work must be compensated under the law for the services they perform for an employer. Internships in the “for-profit” private sector will most often be viewed as employment, unless the test described below relating to trainees is met. Interns in the “for-profit” private sector who qualify as employees rather than trainees typically must be paid at least the minimum wage and overtime compensation for any hours worked over forty in a workweek.

#### **The Test For Unpaid Interns**

There are some circumstances under which individuals who participate in “for-profit” private sector internships or training programs may do so without compensation. The Supreme Court has held that the term “suffer or permit to work” cannot be interpreted so as to make a person whose work serves only his or her own interest an employee of another who provides aid or instruction. This may apply to interns who receive training for their own educational benefit if the training meets certain criteria. The determination of whether an internship or training program meets this exclusion depends upon all of the facts and circumstances of each such program.

The following six criteria must be applied when making this determination:

1. The internship, even though it includes actual operation of the facilities of the employer, is similar to training which would be given in an educational environment;
2. The internship experience is for the benefit of the intern;
3. The intern does not displace regular employees, but works under close supervision of existing staff;
4. The employer that provides the training derives no immediate advantage from the activities of the intern; and on occasion its operations may actually be impeded;
5. The intern is not necessarily entitled to a job at the conclusion of the internship; and
6. The employer and the intern understand that the intern is not entitled to wages for the time spent in the internship.

If all of the factors listed above are met, an employment relationship does not exist under the FLSA, and the Act’s minimum wage and overtime provisions do not apply to the intern. This exclusion from the definition of employment is necessarily quite narrow because the FLSA’s definition of “employ” is very broad.

*For more information, see WHD Fact Sheet #71: Internship Programs Under The Fair Labor Standards Act.*

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## WORK AUTHORIZATION

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### IMMIGRATION

The Georgia Security and Immigration Compliance Act of 2006 (GSICA) and the Georgia Illegal Immigration and Reform Enforcement Act of 2011 requires most employers in Georgia to verify employees are legally authorized to work in the United States. Fines are imposed on employers who knowingly hire undocumented workers. The law also includes criminal penalties.

The Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (IIRIRA) authorized electronic verification of an employee's eligibility to work in the United States using the federal Employment Eligibility Verification system (E-Verify).

Georgia law requires employers with more than ten (10) employees to register and participate in E-Verify as a condition of obtaining or renewing a business license. Some jurisdictions may require E-Verify registration at lower employment levels. Employers may utilize E-Verify themselves, or they may have a third party or designated agent to conduct

E-Verify on their behalf. The Department of Homeland Security (DHS) maintains a list of authorized designated agents.

New hires must complete an Employment Eligibility Verification (Form I-9). The employer uses E-Verify to submit the information taken from Form I-9 to the Social Security Administration and U.S. Citizenship and Immigration Services (USCIS) to determine whether the information matches government records.

For more information, visit the USCIS E-Verify website at [uscis.gov/e-verify](https://uscis.gov/e-verify). It is important you maintain records of all I-9 forms as proof of your compliance with IIRIRA.

#### **Public Employers**

Section 2 of SB 529 requires public employers, their contractors and subcontractors to register with E-Verify and verify the work eligibility of all new hires.

Materials on Georgia requirements regarding E-Verify may be found on the Georgia Department of Audit & Accounts (DOAA) website at [audits2.ga.gov/resources/other/immigration/](https://audits2.ga.gov/resources/other/immigration/).

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### FOREIGN WORKERS

The IIRIRA also establishes procedures for hiring certain aliens, including skilled workers and professionals in occupations with shortages of qualified U.S. workers, on a temporary or permanent basis. The federal guest worker programs are:

- H-1B Temporary Labor Certification (Specialty Occupations)
- H-2A Temporary Labor Certification (Seasonal Agriculture)
- H-2B Temporary Labor Certification (Non-agricultural)
- H-1C Nurses in Disadvantaged Areas
- D-1 Crewmembers Certification
- Permanent Labor Certification

For more information, visit the Guest Worker Program page on the USDOL website at [doleta.gov/business/gw/guestwkr/](https://doleta.gov/business/gw/guestwkr/) or contact the GDOL Alien Certification Unit at 877.709.8185.

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### NEW HIRE REPORTING

Georgia Statute 19-11-9.2 and the Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) of 1996, 42 U.S.C. 653A, requires all employers to report newly hired and re-hired employees to a state directory within ten (10) days of their hire date.

Employers or labor organizations doing business in the state of Georgia must report the hiring of new employees to the Georgia New Hire Reporting Program at [ga-newhire.com](http://ga-newhire.com). Employers are required to report the following employees:

- **New employees:** Employers must report all employees who reside or work in the state of Georgia to whom the employer anticipates paying earnings. Employees should be reported even if they work only one day and are terminated prior to the employer fulfilling the new hire reporting requirement.
- **Re-hires or Re-called employees:** Employers must report rehires, or employees who return to work after being laid off, furloughed, separated, granted a leave without pay, or terminated from employment. Employers must also report any employee who remains on the payroll during a break in service or gap in pay, and then returns to work. This includes teachers, substitutes, seasonal workers, etc.
- **Temporary employees:** Temporary agencies are responsible for reporting any employee who they hire to report for an assignment. Employees need to be reported only once. They do not need to be re-reported each time they report to a new client. They do need to be reported as a rehire if the worker has a break in service or gap in wages from your company.

To register online for reporting information on new hires, visit the Georgia New Hire website at [ga-newhire.com](http://ga-newhire.com). For more information, contact the Georgia New Hire Reporting Program at 404.525.2985 or 888.541.0521 (toll free).

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## CHILD LABOR

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### GENERAL REQUIREMENTS

Georgia's Child Labor laws (O.C.G.A. § 39-2-1 et seq.) protect minors under the age of 18 from dangerous work environments and ensure they have sufficient time to devote to school and obtaining an education while employed. These laws also help employers reduce lost production time and workers' compensation costs by reducing workplace injuries.

The laws are detailed in Georgia Laws and Rules: Regulating Employment of Children, which can be viewed on the GDOL website on the Child Labor page. The laws and rules address:

- Age restrictions
- Hours of work (during school hours and summer vacation)
- Hazardous occupations
- Prohibited occupations
- Minors in entertainment
- Penalties for violations

The federal Fair Labor Standards Act (FLSA) also restricts child labor. When there is a difference in state, federal, or local law regarding child labor, the law providing the most protection to the minor takes precedence.

Minors working for a parent/guardian who owns the business are exempt from all but the hazardous/prohibited occupation restrictions.

Child Labor personnel are available for presentations to school classes, issuing officers, PTAs, employer groups, etc. For more information regarding child labor contact:

Georgia Department of Labor  
Child Labor  
148 Andrew Young International Blvd., N.E., Suite 700  
Atlanta, GA 30303-1751  
Telephone: 877.709.8185  
Email: [childlabor@gdol.ga.gov](mailto:childlabor@gdol.ga.gov)

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### MINIMUM AGE

The federal minimum age for employment is 14.

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### HOURS OF WORK

Federal law permits minors 14 and 15 years of age to work the following hours:

- 3 Hours (school day)
  - 8 Hours (non-school day)
  - 18 Hours (school week)
  - 40 Hours (non-school week)
  - None during normal school hours
  - None before 7 a.m.
  - None after 7 p.m. (Evening hours are extended to 9 p.m. June 1 to Labor Day.)
-

### WORK PERMITS

Employers must maintain an *Employment Certificate (DOL-4103)*, also known as a work permit, on the work site for all workers under the age of 18. Work permits may be obtained using the online work permit system on the GDOL website. Below is an overview of the process. For complete instructions, use the **Search** function on the GDOL website to locate **Child Labor Employment Certificate Instructions**.

1. The minor completes Section A of the work permit data sheet online.
2. When a job offer is made, the minor informs the employer that the work permit data sheet was initiated online. The employer completes Section B of the work permit online.
3. After Sections A and B have been completed, the issuing officer (an authorized school official) reviews the work permit data sheet for completeness, verifies the minor's date of birth, and completes Section C.
4. The issuing officer gives the Employment Certificate (DOL-4103) to the minor.
5. The minor gives the Employment Certificate (DOL-4103) to the employer.

#### **Home Schooled Minors**

Effective July 1, 2013, pursuant to HB 283, the GDOL implemented procedures for students between the ages of 12 and 18 years who participate in a Home Study Program. The Home Study Program requirements may be obtained by using the **Search** function on the GDOL's website to locate **Child Labor Home Schooled Form**.

#### **Minors in Entertainment**

Chapter 300-7-1 of the *Georgia Laws and Rules: Regulating Employment of Children* addresses minors' performance or participation in any motion picture production company, theatrical group or association, broadcast (radio and television), or photographic modeling agency whether or not monetary remuneration is provided.

For minors in the entertainment field, *Minors in Entertainment Certificates (DOL-4101)* must be issued by the GDOL Child Labor Unit based on applications submitted by the employer. Applications should be submitted no less than five (5) working days prior to the first day the minor begins work in Georgia (including rehearsals). An application may be obtained by using the **Search** function on the GDOL's website to locate **Child Labor Entertainment Employment**.

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### HAZARDOUS OCCUPATIONS

Federal regulations consider the following occupations hazardous and restricted from minors under the age of 18, with some limited exceptions for 17 year olds as found on the WHD website at [dol.gov/agencies/whd/child-labor](http://dol.gov/agencies/whd/child-labor).

- Manufacturing and storing explosives
- Motor vehicle driving and outside helper
- Coal mining; logging and sawmilling
- Mining
- Power-driven woodworking machines
- Exposure to radioactive substances
- Power-driven hoisting apparatus power-driven metal-forming, punching, and shearing machines
- Slaughtering
- Meatpacking, processing or rendering
- Power-driven bakery machines
- Power-driven paper products machines
- Manufacturing brick, tile, and kindred products
- Power-driven circular saws, band saws, and guillotine shears
- Wrecking, demolition, and ship breaking operations
- Roofing operations
- Excavation operations

## CHILD LABOR

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### PROHIBITED OCCUPATIONS

Georgia law prohibits minors under the age of 16 from working in any mill, factory, laundry, manufacturing establishment, or workshop in any occupation designated by the Commissioner of Labor as dangerous, which are as follows:

- Machinery
- Motor vehicles
- Equipment
- Food process
- Fixtures
- Railroads
- Unguarded gear
- Vessels or boats
- Dangerous gases or acids
- Communication or public utilities
- Freezers
- Meat coolers
- Loading and unloading trucks, railroad cars, conveyors, etc.
- Warehouses
- Scaffolding or construction
- Mines, coke breaker, coke oven, or quarry

Federal regulations also prohibit minors between the ages of 14-15 from working in certain occupations. This list is found on the WHD website at [dol.gov/agencies/whd/child-labor](https://www.dol.gov/agencies/whd/child-labor).

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### CHILD LABOR REVIEWS

Child Labor reviews are conducted by the GDOL for the detection and prevention of potential violations of child labor laws. The GDOL is authorized to revoke work permits of employers who fail to comply with these laws.

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### CHILD LABOR VIOLATIONS

Violating Georgia's child labor laws is a misdemeanor and may result in an injunction preventing you from continuing to employ the minor.

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## TIME OFF

### JUDICIAL PROCEEDINGS

Under Georgia law (O.C.G.A. § 34-1-3), employees must be excused from work to attend judicial proceedings in response to a subpoena, summons for jury duty, or other court order.

This requirement does not apply to employees who have been charged with a crime. Such individuals must comply with your employment rules regarding advance notification of attendance at judicial proceedings.

Per O.C.G.A. § 34-1-3, an employer may not discharge, discipline, or otherwise penalize an employee who has been summoned for jury duty. Additionally, Georgia law (O.C.G.A. § 16-10-93) prohibits anyone from dissuading witnesses from testifying by making threats, including threatening the witness' employment or the employment of any of the witness' relatives or associates.

Per the Georgia Attorney General, in an opinion issued in 1989 (No. 89-55), an employee's total compensation cannot be penalized for time away from work to serve on jury duty. However, it is not required that the employee receive extra financial reward for serving on jury duty. Therefore, although employers cannot penalize employees, employers are authorized to offset employees' salaries by the amount of funds the employees receive for jury service so that the combined amounts equal their gross salary or wages.

Consult with your legal counsel for further direction.

### MILITARY LEAVE

Georgia law (O.C.G.A. § 38-2-280) requires permanent employees who perform military service or training (not to exceed six months within any four-year period) be allowed to return to the same or a similar position. To qualify, employees must:

- receive a certificate of completion of military service;
- remain able to perform the duties of the position; and
- apply for reemployment within 90 days after being relieved from service.

Employees who qualify must:

- be restored without loss of seniority;
- be allowed to participate in insurance or other benefits consistent with the employer's ordinary rules for leave of absence; and
- not be discharged from the position without cause for one year after they are restored.

The federal Uniformed Services Employment and Reeducation Rights Act (USERRA) applies to all employers and has similar, more detailed requirements. Since the federal law offers greater protections, you should follow its provisions and regulations. More information about USERRA is available on the United States Department of Labor's (USDOL) website at [dol.gov/agencies/vets/programs/userra](http://dol.gov/agencies/vets/programs/userra).

### VOTING

Georgia law (O.C.G.A. § 21-2-404) requires employers to give their employees up to two hours off to vote in any election for which they are registered and qualified. This law does not apply if the employee begins work more than two hours after the polls open or leaves work more than two hours before the polls close. You may specify the hours when an employee can be absent.

### BREASTFEEDING

Effective March 23, 2010, the Patient Protection and Affordable Care Act ("Affordable Care Act") amended section 7 of the Fair Labor Standards Act (FLSA) to require employers to provide reasonable break time for an employee to express breast milk for her nursing child for one year after the child's birth each time such an employee has need to express milk. Employers are also required to provide a place for employees to express milk, other than a bathroom, that is shielded from view and free from intrusion from coworkers and the public.

For more information, see WHD Fact Sheet #73, "Break Time for Nursing Mothers under the FLSA."

### FAMILY MEDICAL LEAVE ACT

Georgia employers must comply with the federal Family Medical Leave Act (FMLA) which requires employers with 50 or more employees, who are employed within a 75 mile radius, to provide eligible employees with up to 12 weeks of unpaid, job-protected leave each year to care for:

- a newborn or newly adopted or foster child;
- a seriously ill child, spouse, or parent; or
- themselves because of their own illness.

Employers designate if an employee's use of paid leave counts as FMLA leave based on information provided by the employee. The employer is responsible for informing the employee of the designation. Under certain circumstances, employers may require employees to take unpaid FMLA leave rather than accrued paid leave.

Additional information for employers about the FMLA is found on the WHD website at [dol.gov/whd/fmla/index.htm](https://dol.gov/whd/fmla/index.htm).

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### WORKPLACE SAFETY STANDARDS

The Occupational Safety and Health Act (OSH Act) was enacted to “assure safe and healthful working conditions for working men and women.” The act created the Occupational Safety and Health Administration (OSHA) at the federal level and provided that states could run their own safety and health programs as long as those programs were at least as effective as the federal program. Enforcement and administration of the OSH Act in states under federal jurisdiction is handled primarily by OSHA. Safety and health standards related to field sanitation and certain temporary labor camps in the agriculture industry are enforced by the USDOL Employment Standards Administration’s Wage and Hour Division (WHD) in states under federal jurisdiction.

The OSHA requires employers to comply with all applicable safety and health regulations and maintain a place of employment that is free from recognized hazards that can cause death or serious physical harm to employees.

Additional information about employer’s responsibilities under the Occupational Safety and Health Act is found on the OSHA website at: [osha.gov](https://www.osha.gov).

Georgia’s O.C.G.A. § 34-2-10, § 34-7-20, and § 34-7-23 require employers to provide a reasonably safe workplace, including safety devices and safeguards. You are to do everything reasonably necessary to protect the life, health, safety, and welfare of your employees. You must warn them of known defects in machinery or the work environment. However, employees assume the ordinary risks of employment and must also protect themselves from danger.

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### COBRA (HEALTH INSURANCE)

The Consolidated Omnibus Budget Reconciliation Act (COBRA) establishes group health plans for many employees who lose their health benefits. COBRA gives employees and their families who lose their health benefits the right to continue group health benefits provided by their group health plan for limited periods of time under certain circumstances such as voluntary or involuntary job loss, reduction in the hours worked, transition between jobs, death, divorce, and other life events. COBRA specifies how employees and their family members may elect continuation coverage. It also requires employers and health plans to notify employees of their right to COBRA. Qualified individuals may be required to pay the entire premium for coverage up to 102 percent of the cost to the plan.

COBRA generally requires that group health plans sponsored by employers with 20 or more employees in the prior year offer employees and their families the opportunity for a temporary extension of health coverage (called continuation coverage) in certain instances where coverage under the plan would otherwise end.

Additional information about employers’ responsibilities under COBRA is found on the USDOL website at [dol.gov/general/topic/health-plans/cobra](https://www.dol.gov/general/topic/health-plans/cobra).

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### WORKERS’ COMPENSATION

The Georgia Workers’ Compensation law O.C.G.A. § 34-9-1 et. seq.) protects employees who are injured on the job by paying medical expenses and replacing lost wages for any lost time of more than seven days while they recover. The law requires employers who employ three or more employees to provide workers’ compensation coverage for their employees.

The system works as a no-fault guarantee. The law entitles employees who can show they were hurt while working to a portion of their earnings and paid medical care for their injuries. They do not have to prove their employer was negligent. In exchange for the no-fault guarantee, the law does not allow employees to sue the employer for negligence.

Under certain circumstances, employers may be entitled to reimbursement from the Subsequent Injury Trust Fund for a portion of the workers’ compensation benefits paid to injured employees who also had a pre-existing permanent impairment.

The State Board of Workers’ Compensation ([sbwc.georgia.gov](https://www.sbwc.georgia.gov)) administers Georgia’s law. The law works in conjunction with other laws, such as the Americans with Disabilities Act (ADA).

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### HEALTH INSURANCE

Under the Patient Protection and Affordable Care Act (ACA) of 2010, employers with at least 50 full-time equivalent workers are required to provide affordable health insurance to their employees. Penalties will be imposed in 2015 on employers who are required to provide affordable health care to their employees, but fail to do so.

The ACA also requires all employers who employ one or more employees who are engaged in, or produce goods for, interstate commerce to provide notice to each employee of coverage options, including options available through the Health Insurance Marketplace.

Information about employer responsibilities under the ACA is found on the website of the Employee Benefits Security Administration of the USDOL at [dol.gov/agencies/ebsa/laws-and-regulations/laws/affordable-care-act](http://dol.gov/agencies/ebsa/laws-and-regulations/laws/affordable-care-act).

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## OTHER EMPLOYMENT OBLIGATIONS

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### UNEMPLOYMENT INSURANCE

Georgia's Employment Security Law governs unemployment insurance (UI) compensation to individuals who lose their jobs through no fault of their own. The intent of the UI program is to provide temporary aid to help these individuals and their families purchase necessities until they are reemployed.

The GDOL administers the UI program. The Rules of Georgia Department of Labor Employment Security Law defines generally how the GDOL administers the UI program. The rules address:

- Reports
- Tax Rates and Covered Employment
- Unemployment Insurance Benefit Payments
- Appeals
- Records
- Requirements for Employees and Employers
- Governmental and Non-Profit Accounts
- Qualifications and Penalties for Unemployment Insurance Benefits Claims

The **Unemployment Insurance Taxes** and **Unemployment Insurance Benefits** sections of this handbook explain Georgia's UI program more fully.

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## OTHER EMPLOYMENT OBLIGATIONS

### WORKPLACE POSTERS

The GDOL requires employers to post and maintain printed statements and information pertaining to the rights of employees under the law in places readily accessible to their employees. However, employers who are not liable for unemployment taxes under the law or who cease to be liable for unemployment insurance tax are not permitted to display such notices and must remove them if on display.

The following posters are required by the GDOL:

Name of Poster	Form Number
<b>Unemployment Insurance for Employees</b> English Version Spanish Version	DOL-810 DOL-810SP
<b>Employer Vacation</b> English Version Spanish Version	DOL-154 DOL-154SP
<b>Equal Pay for Equal Work Act</b> English Version Spanish Version	DOL-4107 DOL-4107SP
<b>Public Employee Hazardous Chemical Protection Notice</b>	DOL-4244
<b>Workers' Compensation Notice</b>	WC-P1
<b>Workers' Compensation Bill of Rights</b>	WC-BOR

The above list applies to the GDOL only. Employers are responsible for displaying all posters required by other state and federal agencies. Use the **Search** function on the GDOL website and select **Workplace Posters** for more information.

#### Obtaining GDOL Posters

Workplace posters, in English and Spanish, may be downloaded and printed from the GDOL website at [dol.georgia.gov](http://dol.georgia.gov). Use the **Search** function to locate **Workplace Posters**. Employer Poster Kits may be ordered from the GDOL Mail Services department at no charge at:

Georgia Department of Labor  
Mail Services  
148 Andrew Young International Blvd., NE  
Atlanta, GA 30303-1751  
Telephone: 877.709.8185

The kits contain all posters required by the GDOL (in English and Spanish) **except the Workers' Compensation posters**.

#### Obtaining Other Workplace Posters

There are other poster requirements for certain business operations. Other federal agencies also require specific documents be displayed in the workplace. Use the elaws® FirstStep Poster Advisor at [dol.gov/elaws/posters.htm](http://dol.gov/elaws/posters.htm) to determine federal poster requirements for compliance with laws administered by the USDOL. Contact the appropriate agencies directly to verify any poster display requirements.

#### State Board of Workers' Compensation

[sbwc.georgia.gov](http://sbwc.georgia.gov)  
404.656.3870

#### USDOL Workplace Posters

[dol.gov/general/topics/posters](http://dol.gov/general/topics/posters)  
866.487.2365

#### OSHA

[osha.gov/pls/publications/publication.athruz?pType=Types&pID=5](http://osha.gov/pls/publications/publication.athruz?pType=Types&pID=5)

## OTHER EMPLOYMENT OBLIGATIONS

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### UNIONS

The National Labor Relations Act (NLRA) gives employees the right to organize, join unions, and engage in collective bargaining. It is unlawful for an employer to interfere with an employee's right to join a union and engage in union activities, including discharging or otherwise discriminating against employees because they engage in union activities.

Employers are also required to bargain in good faith with a union. Georgia's "Right to Work" law (O.C.G.A. § 34-6-6 and § 34-6-7) prohibits compelling anyone to either join or refrain from joining a union as a condition of employment. Anyone violating this law will be guilty of a misdemeanor.

The NLRA is enforced by the National Labor Relations Board (NLRB). For more information visit their website at [nlrb.gov](http://nlrb.gov).

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### SOCIAL NETWORKING

The NLRA also protects the rights of employees to act together to address conditions at work, with or without a union. Section 7 of the NLRA gives employees the right to engage in "concerted activities" for mutual aid and protection. It protects employees' rights to discuss wages, terms of employment, and work conditions. This protection extends to certain work-related conversations conducted on social media, such as Facebook and Twitter.

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## EMPLOYMENT LAW RESOURCES

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### **Child Labor**

Georgia Department of Labor

Child Labor Unit

877.709.8185

[childlabor@gdol.ga.gov](mailto:childlabor@gdol.ga.gov)

GDOL Website: [dol.georgia.gov/employers/child-labor-and-minors-entertainment](http://dol.georgia.gov/employers/child-labor-and-minors-entertainment)

Federal Website: [dol.gov/whd/childlabor.htm](http://dol.gov/whd/childlabor.htm)

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### **Discrimination**

Equal Employment Opportunity Commission (EEOC)

General Information: [eeoc.gov](http://eeoc.gov)

Contact Information: [eeoc.gov/contact-eeoc](http://eeoc.gov/contact-eeoc)

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### **Immigration**

United States Citizenship and Immigration Services (USCIS)

[uscis.gov/portal/site/uscis](http://uscis.gov/portal/site/uscis)

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### **Labor Relations**

National Labor Relations Board

[nlrb.gov](http://nlrb.gov)

1.866.667.NLRB (1.866.667.6572) Spanish language option available.

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### **Unemployment Insurance**

Georgia Department of Labor

Unemployment Insurance

877.709.8185

[dol.georgia.gov/laws-and-rules/gdol-rules](http://dol.georgia.gov/laws-and-rules/gdol-rules)

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### **Wage and Hour Compliance**

USDOL Wage and Hour Division

[dol.gov/whd/regs/compliance/ca\\_main.htm](http://dol.gov/whd/regs/compliance/ca_main.htm)

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### **Workers with Disabilities**

Georgia Vocational Rehabilitation Agency (GVRA)

404.232.1998 or 1.866.489.0001

[gvra.georgia.gov](http://gvra.georgia.gov)

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### **Workplace Health and Safety**

Occupational Safety and Health Administration (OSHA)

[osha.gov](http://osha.gov)

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### **Workers' Compensation**

State Board of Workers' Compensation

[sbwc.georgia.gov](http://sbwc.georgia.gov)

404.656.2048

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## EMPLOYMENT LAW RESOURCES

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### **Workplace Posters**

Federal Posters: [dol.gov/compliance/topics/posters.htm](https://www.dol.gov/compliance/topics/posters.htm)

Georgia Posters: [dol.georgia.gov/laws-and-rules/gdol-required-workplace-posters](https://www.dol.georgia.gov/laws-and-rules/gdol-required-workplace-posters)

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### **Agricultural Employers**

Migrant and Seasonal Agricultural Worker Protection Act (MSPA)

[dol.gov/agencies/whd/agriculture/mspa](https://www.dol.gov/agencies/whd/agriculture/mspa)

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### **Occupational Safety and Health Administration (OSHA) Standards for Agriculture**

[osha.gov/agricultural-operations](https://www.osha.gov/agricultural-operations)

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### **OSHA Housing Regulations (29 CFR 1910.142)**

[osha.gov/pls/oshaweb/owadisp.show\\_document?p\\_table=STANDARDS&p\\_id=9791](https://www.osha.gov/pls/oshaweb/owadisp.show_document?p_table=STANDARDS&p_id=9791)

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### **Temporary Labor Camps**

[osha.gov/pls/oshaweb/owadisp.show\\_document?p\\_table=STANDARDS&p\\_id=9791](https://www.osha.gov/pls/oshaweb/owadisp.show_document?p_table=STANDARDS&p_id=9791)

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People are the greatest asset of any company. The success and productivity of your employees directly affect the profitability of your business. This section provides suggested practices for effectively recruiting, selecting, hiring, and managing employees while complying with legal requirements. The Department advises employers to consult with legal counsel prior to adopting policies and procedures related to the hiring of employees.

## RECRUITMENT & SELECTION

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### UTILIZING LABOR MARKET INFORMATION

The GDOL provides Labor Market Information, a broad array of community, regional, state and national data of value to businesses, to help you determine wages and how to best attract qualified candidates:

- Comparative wage information
- Economic profiles of Georgia's regions
- Labor supply and demand by industry and occupation
- Commuting patterns

Use the Georgia LaborMarket Explorer on the GDOL website to obtain labor market information or contact your local career center for assistance. GDOL staff routinely provides customized analyses of labor availability for specific needs.

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### JOB DESCRIPTIONS

We suggest you begin your hiring process by developing a well-thought out job description that can be used for selection and employment purposes. The job description should clearly define:

- job duties and responsibilities
- job qualifications and pre-requisites
- performance requirements and expectations
- employee attributes, e.g., works well independently or in a team environment, detail-oriented, results-oriented, conceptual thinker, etc.

A good job description defines both the hard skills and soft skills needed to perform the job in an exceptional manner. The skills can be categorized as “minimum requirements” and “preferred requirements”. Minimum requirements are skills and attributes candidates must absolutely possess to perform the job at an acceptable level. Preferred requirements are skills and attributes you would like candidates to have because they can contribute to exceptional performance.

A good job description makes it easier to hold employees accountable and to measure their performance. It also makes it easier to avoid the charges or cost of an improper unemployment claim if the reason for separation is the claimant's refusal or failure to perform job duties. Additionally, if an employee who quits was aware of the job requirements prior to accepting the position, then it is less likely the employee can give a good work-connected reason for quitting.

If you need assistance creating job descriptions, contact your local career center. Our GDOL staff will be happy to work with you.

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## RECRUITMENT & SELECTION

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### RECRUITING CANDIDATES

As of January 1, 2023, all job recruitment services offered to employers are now provided by the Technical College System of Georgia (TCSG). These services include:

- Agricultural Job Postings (including H-2A)
- Agriculture Services
- Alien Certification
- Business Services Recruiters
- Employment Recruitment & Job Placement Assistance
- Employer Committees
- Foreign Labor Certification
- Georgia Best for Employers
- Jobs for Georgia Graduates
- Migrant and Seasonal Farmworker Advocate
- Rapid Response
- Regional Coordinator Program
- Special Workforce Assistance Teams (SWAT)
- Veterans' Services
- Worker & Adjustment Retraining Notice (WARN) Act

Please visit their website at [worksourcegaportal.com](https://worksourcegaportal.com) for information.

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### SCREENING CANDIDATES

When recruiting candidates, it is recommended that employers establish a screening process in order to determine if a candidate is qualified and a potential good fit for which they applied.

Some common screening practices are:

- screening questions for the job applicant,
  - resume screening to shortlist applicants,
  - interview screening including phone and video interviews,
  - assessment screening via skill-based, cognitive or behavioral testing, and
  - background screening and/or reference checks
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### SELECTING QUALIFIED CANDIDATES

When hiring, it is recommended that employers select candidates who:

- are competent,
- have good judgment,
- are a good fit for your organization, and
- are legally authorized to work in the U.S.

#### **Competence**

Evaluate candidates skills based on job-related criteria. Screen and question resumes. Ask skill-related questions that reveal the candidate's level of experience and knowledge. However, it is suggested that you do not use language in job descriptions, applications, and interview questions that may suggest a preference for a particular race, age, sex, or other quality. Also, your questions should be limited to information that is needed to evaluate an applicant's qualifications.

#### **Good Fit**

Seek employees who possess the soft skills needed to perform the job well. Generally, there are three soft skills that impact performance: values, behavior, and emotional intelligence.

It is important to match the values of the job with those of the candidate to avoid low productivity and employee turnover. For example, a job requiring respect for structure, rules, and regulations would not be a good fit for a person who values free-thinking and creativity.

Values drive behaviors. Behaviors are reflected in the way employees interact with each other and handle conflict. Ask yourself, "What behaviors are critical to someone performing this job at an acceptable level?" Look for candidates who enjoy those behaviors. For example, if you are trying to fill a sales position, look for candidates who enjoy meeting new people.

The third soft skill is emotional intelligence. Emotional intelligence is the capacity to be aware of, control, and express one's emotions and to interact well with others. Emotional intelligence affects one's ability to work well with others. A person who is emotionally competent often displays self-confidence, is self-controlled, and strives for excellence and achievement.

#### **Authorized to Work in the U.S.**

It is okay to ask applicants if they are legally authorized to work in the U.S. However, you cannot ask to see work authorization documents until after they are hired. All new hires must complete I-9 forms. Their information must be entered into the E-Verify system within three days of employment to ensure they are authorized to work in the U.S. See Immigration and New Hire Reporting under Work Authorization.

#### **Interview Red Flags**

Applicants' behaviors during interviews can reveal their values, judgment, and fit for your organization. The following behaviors are considered "red flags":

- Arrives late for the interview
- Is discourteous to your office staff
- Wears inappropriate attire
- Has poor hygiene
- Reveals confidential information about their former employer
- Criticizes the former employer and/or co-workers
- Expresses anger about prior employment
- Knows little about your company



## PRE-EMPLOYMENT TESTING

Pre-employment skill tests may be an effective means of identifying the most qualified candidates. Pre-employment drug testing helps ensure the safety of your workers.

### Skills Testing

Pre-employment skills testing can be used to identify and assess a candidate's knowledge and level of expertise in the skills that are critical to performing the job at an acceptable level.

### Drug Testing

O.C.G.A. § 34-9-415 governs conducting testing; types of tests; random testing; procedures for specimen collection and testing; laboratory qualifications, procedures, and reports; and confirmation tests. All testing conducted by employers must be in conformity with the standards and procedures established in O.C.G.A. § 34-9-415 and all applicable rules adopted by the State Board of Workers' Compensation, pursuant to the law. However, an employer shall not have a legal duty under this article to request an employee or job applicant to undergo testing.

The Georgia State Board of Workers' Compensation certifies employers as a drug-free workplace and awards certified employers a 7.5 percent reduction of their workers' compensation premiums. (Go to [sbwc.georgia.gov/drug-free-workplace](http://sbwc.georgia.gov/drug-free-workplace) to learn more.) Georgia employers who have a drug-free workplace program are required to do drug testing of applicants who have received conditional offers of employment. A notice of drug testing should be included in all job announcements or advertisements for any position requiring drug testing. (See O.C.G.A. § 34-9-410 et seq.)

### Background Checks

Employers may conduct background checks on job candidates, but background checks should be narrowly tailored to meet the requirements of the job so as not to disproportionately impact certain job candidates. Additional information is available on the website of the EEOC at [eeoc.gov](http://eeoc.gov).

### Hiring Process with Pre-Employment Testing

Below is a suggested hiring process using pre-employment testing.

Step	Action
1	The candidates apply for the job.
2	The recruiter reviews all applicant information and identifies the candidates to complete skills test(s).
3	The selected candidates are invited to take the skills test(s).
4	The recruiter and/or hiring manager reviews the pool of candidates who successfully passed the skills test(s) and select those to advance to the next step in the selection process.
5	The candidates are interviewed.
6	Conditional job offers are made to selected candidates.
7	Upon acceptance of the job offer, background checks are conducted on the selected candidates.
8	Drug testing is conducted for the candidates who passed the background check.
9	Candidates who pass the drug test are given a date to report to work.

### SELECTING QUALIFIED CANDIDATES

Turnover is expensive. Every year 25 percent of workers experience career transitions<sup>1</sup>. According to recent data referenced by the Society for Human Resource Management (SHRM) half of all external hires in senior management fail within 18 months<sup>2</sup>, and half of all hourly workers leave new jobs within the first 120 days<sup>3</sup>. After recruitment and selection, effectively onboarding new employees is the most important thing you can do to minimize turnover. Onboarding is the process through which new employees learn about your organization, policies, procedures, job requirements, and performance expectations. Having an onboarding plan in place ensures every new employee knows what is expected from him/her.

An effective onboarding plan not only addresses the paperwork necessary for compliance with employment law, but also teaches employees the attitudes, knowledge, skills, and behaviors needed to perform competently in your organization. The goals of onboarding are to:

- comply with laws, policies, and rules;
- clarify what employees should understand about their new job and your expectations;
- ensure employees know the culture and values of your organizations; and
- introduce employees to critical information and people vital to their success.

Examples of items to be included in your onboarding plan are:

- Employee's legal name and social security number
- Work authorization documentation (USCIS Form I-9)
- Income tax withholding information (IRS Form W-4)
- Benefits
- Other payroll deduction(s)
- Company organizational structure
- Company values
- Expected attitudes and behaviors
- Policies and procedures
- Job requirements
- Performance measurement and management

These can be accomplished through a combination of orientation sessions, an employee handbook, and training. How onboarding is done varies, but organizations that do it best have a systematic step-by-step process that is consistently followed with every employee. As a result, they experience higher employee retention, productivity, and customer satisfaction. Additionally, their employees have greater job satisfaction and loyalty because they know what is expected of them and what is needed to succeed.

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<sup>1</sup> Rollag, K., Parise, S., & Cross, R. (2005). Getting new hires up to speed quickly. *MIT Sloan Management Review*, 46, 35-41.

<sup>2</sup> Smart, B. (1999). *Topgrading: How leading companies win by hiring, coaching, and keeping the best people*. Upper Saddle River, NJ: Prentice Hall.

<sup>3</sup> Krauss, A. D. (2010). Onboarding the hourly workforce. Poster presented at the Society for Industrial and Organizational Psychology (SIOP), Atlanta, GA

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## ONBOARDING NEW HIRES

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### AT-WILL EMPLOYMENT

Georgia recognizes the doctrine of “employment at will.” This means that in the absence of a written contract of employment for a defined duration, either party may terminate the employment relationship for good cause, bad cause, or no cause at all, as long as it is not for an illegal cause.

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### PRUDENT EMPLOYMENT PRACTICES

The following practices are recommended to help you comply with employment law and minimize turnover.

- **Keep everything fair and job-related.** Whether hiring, evaluating, promoting, transferring, disciplining, or discharging an employee, treat employees fairly and consistently based on job-related rules, standards, and stated policies to prevent unnecessary claims and lawsuits. Avoid exceptions. If you are about to fire an employee, before taking the final step, ask yourself, “Will this termination be fair and proper under the circumstances?”
  - **Address employee complaints.** Do not ignore any complaint. Respond quickly and be sure to inform the employee of the action taken.
  - **Never make wage deductions, advances, or loans to employees without first getting written authorization from the employee.** When advancing or loaning money to an employee, get a written receipt and a signed repayment agreement.
  - **Notify employees in writing of changes in pay, benefits, and work conditions as far in advance as possible.** Help minimize the shock and disappointment by giving employees sufficient time to prepare for significant changes.
  - **Maintain a safe and healthy workplace in compliance with OSHA regulations.**
  - **Use a termination checklist when discharging employees.** When firing an employee, use a termination checklist to ensure the employee is given the full benefit of the termination procedures outlined in your company’s policies and specified in any warnings they received.
  - **Do not use a standard resignation form or letter.** If an employee is voluntarily quitting, have the person write and sign his/her own resignation letter.
  - **Do not let an employee quit until all legitimate grievances are addressed.** If an employee is quitting, do your best to ensure the company has done everything appropriate to address all legitimate grievances presented by the employee before he/she leaves.
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### TERMINATING EMPLOYEES

Unfortunately, despite your best efforts to hire a person who is a good fit for a job, occasionally it becomes necessary to fire an employee. Discharged employees can file claims for unemployment benefits. Generally, employees who lose their jobs due to a failure to perform the job at an acceptable level or failure to comply with rules of conduct are not eligible for UI compensation. However, it is up to the employer to prove the discharge resulted from a specific act of misconduct and that the employee knew he/she could be fired for this reason.

Below are examples of common mistakes employers make when discharging employees that may result in a discharged employee receiving UI benefits:

- Terminating employees without reasonable warning. When an employee is fired in the heat of the moment, employers often fail to consider if a reasonable number of warnings were given (or the number specified in your employee handbook), or if the misconduct can be proven. The employer must show either:
  - the employee did something so bad, he/she should have known he/she would be fired without prior warning, or
  - the employee was given prior notice regarding a policy expressly warning discharge could result from a certain action or lack of action and was given an opportunity to progress through the disciplinary process.
- Failing to discuss the problem with the employee prior to termination. Georgia is an “at will” state, which means employers may fire workers at any time, for any reason. However, discussing the problem with the employee and taking steps to resolve the issue prior to dismissal are favorable facts in a UI claims hearing.
- Ignoring company procedures or prior warnings. If employees have been led to believe certain steps will occur prior to termination, follow those steps. Your position is compromised when employees are given a written warning stating it is the “first written warning,” and the document lists further steps you fail to do prior to discharging the employee.
- Taking no action when employees complain. Not all complaints are valid, and some employees are chronic complainers; however, it does not look favorable upon your company when an employee has a legitimate grievance, and you took no effective action to address the issue. Complaints usually have some degree of merit. Listen, investigate, act, and document your actions. Employers who are responsive to their employees’ concerns generally have fewer turnovers and can be confident of their position in UI claims hearings.
- Retaliating against employees who file complaints. Never retaliate against an employee for reporting safety hazards, workplace discriminations, or potential compliance issues with employment law.
- Delaying discharging employees who are clearly unsuitable for the job. In general, if an employee is clearly unsuitable for the job despite counseling and retraining, it is best to discharge the person as soon it becomes clear the person will not work out long term. The longer you employ the person, the greater your potential benefit charges will be.



**PART 2:**

# **UNEMPLOYMENT INSURANCE TAX**



In Georgia, unemployment benefits are paid from Georgia's Unemployment Insurance (UI) Trust Fund, which is fully funded by employers who pay UI taxes. These taxes cannot be deducted from employees' wages.

The GDOL Unemployment Insurance administers the state's UI program in accordance with the provisions of the Official Code of Georgia Annotated (O.C.G.A.) Title 34, Chapter 8, Sections 1–280, hereinafter referred to as the Georgia Employment Security Law. The Unemployment Insurance Division is responsible for determining employer tax liability and tax rates; processing employers' quarterly wage reports and tax payments; and processing UI benefit claims and appeals.

As an employer, your first step in understanding UI is determining if your business is liable for unemployment taxes. Liability is based on the type of employment covered by UI. Therefore, in this section, you will learn:

- how the Georgia Employment Security Law defines employment.
- what type of employment is covered by UI.
- when you become liable for UI and your period of coverage.
- when and how you may terminate liability.

## EMPLOYMENT

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### EMPLOYMENT DEFINED

To understand the Georgia Employment Security Law, you must first understand what is meant by *employment*. The Georgia Employment Security Law defines *employment* as “any services including services in interstate commerce, performed for wages or under any contract of hire, written or oral, expressed or implied.” There is no distinction with respect to part-time, full-time, long-term, or temporary employees.” Officers of a corporation (including sub-chapter S corporations) are defined as employees by statute.

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### EMPLOYING UNIT DEFINED

An *employing unit* includes “any individual, the legal representative of a deceased individual or any type of organization including any partnership, association, trust, estate, joint-stock company, insurance company, or corporation, whether domestic or foreign, employee leasing company, common paymaster or the receiver trustee in bankruptcy, trustee, or successor thereof which has or had in its employ one or more individuals performing services for it within this state.”

Each individual performing service within Georgia for any employing unit, which maintains two or more separate establishments within this state, will be considered to be employed by a single employing unit for all UI purposes.

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### QUESTIONS REGARDING EMPLOYMENT

Questions regarding employer/employee relationships may be directed to:

Georgia Department of Labor  
Adjudication Unit  
148 Andrew Young International Blvd., N.E., Suite 850  
Atlanta, GA 30303-1751  
Telephone: 877.709.8185

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## COVERED EMPLOYMENT

<b>UNDERSTANDING UI COVERAGE</b>	<p>All employers doing business in Georgia are subject to provisions of the Employment Security Law. However, not all employers are subject to the taxing provisions of the law. Coverage (tax liability) is determined by the type and nature of the business, the number of workers employed, and the amount of wages paid for services in employment. The standard for determining an employee's employment classification under Georgia law differs from the standard used by the Internal Revenue Service (IRS).</p> <p>If you are liable for UI taxes, you must pay taxes on the first \$9,500 of gross wages each employee earns. You are also potentially liable for charges resulting from claims for UI benefits filed by your former employees.</p> <p>As an employer, you are automatically liable for unemployment taxes if you:</p> <ul style="list-style-type: none"><li>• acquire the organization, trade, or business, or substantially all (90% or more) of the assets of another business that, at the time of such acquisition, was a liable employer (successor employer).</li><li>• are liable to the federal government for Federal Unemployment Tax (FUTA).</li><li>• are a state or local governmental organization, or an instrumentality of a state or local government.</li></ul> <p>Coverage under the Georgia Employment Security Law is not required to be identical to coverage under the FUTA. Further, determinations of liability (e.g., SS-8 determinations for independent contractor status) made by federal administrative agencies are accepted by GDOL.</p> <p>Following are descriptions of the various types of employment and their liability for unemployment taxes.</p>
<b>PRIVATE EMPLOYMENT</b>	<p>If you are a private employer, you are liable for unemployment taxes if you employ at least one individual, whether the same individual is employed each day or some portion of a day in 20 different calendar weeks and whether or not the weeks are consecutive. You are also liable if your total gross payroll for any calendar quarter is \$1,500 or more. Once either of these conditions is met, you are required to report the total payroll for the entire year to the GDOL on a quarterly basis and pay the appropriate amount of taxes each quarter.</p>
<b>PUBLIC EMPLOYMENT</b>	<p>Public or governmental employers are liable under the Georgia Employment Security Law. Although most public employers do not pay quarterly state unemployment tax, all governmental subdivisions must have a GDOL tax account and report wages of all employees on a quarterly basis.</p>
<b>AGRICULTURAL EMPLOYMENT</b>	<p>If you are an agricultural employer, you are liable for unemployment taxes if you employ ten (10) or more workers for some portion of a day in 20 different weeks in a calendar year, whether or not the weeks are consecutive. You are also liable if you pay remuneration in cash of \$20,000 or more in any one calendar quarter.</p> <p>Once either of these conditions is met, you are required to report the total payroll for the entire year to the GDOL on a quarterly basis and to pay the appropriate amount of taxes each quarter.</p>
<b>DOMESTIC SERVICE EMPLOYMENT</b>	<p>You are liable for unemployment taxes if you pay cash remuneration of \$1,000 or more in any one calendar quarter to an individual who performs domestic service in a private home, local club, or local chapter of a college fraternity or sorority. Once this condition is met, you are required to report the total payroll for the entire year to the GDOL on a quarterly basis and pay the appropriate amount of taxes.</p> <p>Wages for domestic employees and the appropriate amount of taxes to be paid are reported annually.</p>

## COVERED EMPLOYMENT

<b>NONPROFIT EMPLOYMENT</b>	<p>In order to qualify as a nonprofit organization for UI purposes under Georgia law, you must have been issued a 501(c)(3) exemption letter by the IRS. Nonprofit organizations described in Section 501(c)(3) of the Internal Revenue Code include any community chest, fund, or foundation organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports, or for the prevention of cruelty to children or animals. Section 501(c)(3) nonprofit organizations are liable if four or more workers are employed for some part of a day in each of 20 different weeks during a calendar year.</p> <p><b>NOTE:</b> When counting workers, include all officers who perform services. If no officers perform services, at least one officer must be included in the count, whether they receive remuneration or not.</p>
<b>TEMPORARY HELP CONTRACTING FIRMS</b>	<p><i>Temporary help contracting firm</i> means “any person who is in the business of employing individuals and, for compensation from a third party, providing those individuals to perform work for the third party under the general or direct supervision of the third party.” This type of employment is characterized by a series of limited-term assignments of an employee to a third party, based on a contract between the temporary help contracting firm and the third party. A separate employment contract exists between the temporary help contracting firm and the temporary help it hires as an employee. Completion of an assignment by the employee does not, in itself, terminate the employment contract between the temporary help contracting firm and the employee.</p> <p>The temporary help contracting firm is recognized as the employer of record and is liable for unemployment taxes.</p>
<b>EMPLOYEE LEASING COMPANIES</b>	<p>Employee leasing companies and professional employer organizations (PEOs) generally are independent businesses that lease employees on a contract basis to various other businesses. Leasing companies and PEOs typically handle all personnel matters, such as assignments, salaries, and payrolls. They also hire and terminate employees.</p> <p>Both leasing companies and PEOs are recognized as the employer of the employees they lease to others and are responsible for filing reports and paying UI taxes.</p> <p>Leasing companies and PEOs are required to post a security deposit that may include surety bonds or cash deposits to cover potential unemployment tax liability. If a leasing company or a PEO fails to post the required securities or fails to meet the legal definition as an employee leasing company or as a PEO, the client of the company is the liable party, and the employee leasing company or PEO must file reports under the client’s account number.</p>
<b>COMMON PAYMASTER</b>	<p>The common paymaster provision allows all of an individual’s wages to be reported by a single employer in situations where the individual works concurrently for two or more related corporations. The designated employer (common paymaster) is responsible for payment of UI taxes on the individual’s wages up to the \$9,500 taxable wage limit. The other related corporations for whom the individual works are not required to report wages or pay taxes on the individual unless wages are paid outside the common paymaster agreement.</p> <p>Permission for common paymaster status can be granted only if the corporations furnish evidence to the GDOL showing the tests for common paymaster status have been satisfied. Some factors to consider in determining whether corporations are related include the common financial interests of the corporations, stock ownership, and whether the corporations have officers and employees in common. Each legal entity must continue to file and report its own employment until final approval from the GDOL for common paymaster is received.</p> <p>If a prospective common paymaster wishes to do the payroll for the related employers, there is nothing in the law to prevent this. However, it must do so on behalf of the employers, and the report must be identified by the employers’ (the legal entity’s) GDOL tax account numbers rather than the paymaster’s GDOL account number.</p>

### INDEPENDENT CONTRACTORS

To prove independent contractor status an employing unit must prove an individual who receives wages, meets either the two-pronged test or the alternative SS-8 requirement for exemption from the “definition” of employment. When applying the second prong of the test, it shall not be sufficient that the individual simply holds a professional or occupational license. It must be proved the individual performs the licensed services in question for clients, patients or customers other than the employing unit. Such services must be in the same occupation or line of work as being performed for the employing unit.

Independent contractors are not independent just because that is what their employer calls them, because that is what they call themselves, or because they sign an “independent contractor agreement.” Independent contractor status depends on the underlying nature of the work relationship. A good way to think about the concept is this: independent contractors are independent business entities who are in a position to make a profit or loss based upon how they operate their own stand alone business enterprise.

#### **Direction or Control**

The area of “direction or control” is often an area of confusion for employers when determining if a worker should be classified as an independent contractor. Factors that indicate if the employer has exercised direction and/or control over how employees perform tasks include:

**Instructions about when, where, and how to work,** including instructions on which tools and equipment to use, where to purchase supplies, what workers to hire or assist with the work, what work must be performed by a specific individual, and what order or sequence to follow.

**Training provided by the employer.** Employees may be trained to perform services in a particular manner, but independent contractors often use their own separately developed methods.

**The extent to which the employee’s business expenses are not reimbursed.** Independent contractors are more likely to have unreimbursed expenses than employees. Fixed ongoing costs that are incurred, whether work is being performed or not, are especially important to distinguishing between independent contractors and employees. However, employees may also incur unreimbursed expenses.

**The extent of the employee’s investment.** An employee usually has no investment in the employer’s work other than time. Independent contractors often have a significant investment in the facilities and equipment they use in performing services for others. However, a significant investment is not necessary for independent contractor status.

#### **The extent to which the employee makes his/her services available to the marketplace.**

Independent contractors generally are free to pursue other business opportunities and offer their services to others in the marketplace.

**How the business pays the employee.** Employees are usually guaranteed a regular wage for an hourly, weekly, or other specified period. Independent contractors may also be paid a flat fee for the job.

**The extent to which the employee can realize a profit or loss.** Since employers usually provide employees a work place, tools, materials, and supplies and pay the cost of doing business, employees do not have an opportunity to make a profit or loss. However, independent contractors have the opportunity to make a profit or loss from the work they perform.

### INDEPENDENT CONTRACTORS (CONT'D)

#### **Georgia Employment Security Law Requirements**

Georgia's Employment Security Law requires business owners with employees to pay UI taxes. In contrast, where an individual does not have employment status as defined by the law, the business owner is not liable for such taxes.

A worker not meeting the statutory tests required for independent contractor exemption as found in O.C.G.A. § 34-8-35(f) is considered to be an employee. The Georgia Employment Security Law provides that services performed by an individual for wages are to be considered employment and subject to unemployment insurance taxes unless and until it is shown that:

EITHER:

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

OR

- C. The individual and the services performed for wages are the subject of an SS-8 (Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding) by the IRS, which decided against employee status.

Only one of the alternative tests above must be satisfied to establish the exemption from unemployment taxes. An employer can meet one or both alternative tests to exempt wages from the definition of employment.

The IRS Form SS-8 determination referenced in C above is issued by the IRS with respect to an individual worker or a class of workers. The Form SS-8 determination establishes which party (employer or employee) is liable to pay federal employment taxes and income tax withholding. The SS-8 determination is accepted by the GDOL.

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## COVERED EMPLOYMENT

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### MULTI-STATE EMPLOYMENT

When workers perform services for an employer in more than one state, the state of coverage is determined by applying four tests as required by Section 34-8-35 of the Georgia Employment Security Law.

**Test 1: Localization of Service**

If a multi-state employee's service is performed entirely within one state (localized), or if the service is performed within and outside the state, but the service performed outside the state is "incidental" (temporary or transitory in nature or consists of isolated transactions), then the employee's entire service will be reported to the state in which the service is localized.

**Test 2: Base of Operations**

If an employee's service is not localized within any one state, the employee's entire service will be reported to the state in which his base of operations is located, provided some service is performed in that state or, the base of operations or place from which such service is directed or controlled is not in any state in which some part of the service is performed, but the individual's residence is in that state.

(This test applies principally to employees, such as salespersons and truck drivers, who constantly travel in several states.

**Test 3: Place of Direction and Control**

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

**Test 4: Place of Residence**

If Tests 1, 2, or 3 do not apply, the employee's entire service will be reported to the state in which the employee resides if employed by an American employer and provided some service is performed in that state.

**NOTE:** If the state of coverage cannot be determined after applying the above four tests, the service may be covered under a reciprocal coverage agreement. By contacting the appropriate state for approval, the employer may report wages to the state in which the employee's service is performed, the state in which the employee resides, or the state in which the employer maintains a place of business.

## COVERED EMPLOYMENT

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### NON-COVERED EMPLOYMENT

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

- Services performed by a proprietor in the operation of the proprietor's own business.
- Services performed by the father, mother, spouse, or minor children younger than age 21 of the individual owner of a proprietorship.
- Services performed by a partner in a partnership.
- Services performed by government workers who are elected officials or officials in non-tenured major policymaking advisory positions which require less than eight hours of work a week; members of a legislative body or the judiciary; and members of the state National Guard or Air National Guard, except when called to federal duty.
- Services performed by workers hired for casual labor not in the usual course of the employer's trade or business, unless the cash remuneration is \$50.00 or more, and the individual is regularly employed to perform such services.
- Patients performing services for a hospital.
- Student nurses in the employ of a hospital or nurses training school.
- Services performed in the employ of a hospital or a clinical training program for a period of one year by an individual immediately following the completion of a four-year course in a medical school chartered or approved pursuant to state law.
- Newspaper carriers under 18 years of age.
- Insurance agents or solicitors, if their total wages are based solely on commission.
- Real estate sales agents, if their total wages are based solely on commission.
- Students, if the employment is a recognized part of a program which combines academic instruction with work experience.
- Employees of a church or religious order, or certain church-related organizations.
- Inmates in a state prison or other state correctional institution.
- Certain independent contract carriers of publishers or distributors of printed materials.
- Certain common carriers of property, persons, or property and persons by an individual consisting of the pickup, transportation, and delivery of property, persons, or property and persons.
- Certain direct sellers.

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### DATE OF LIABILITY

Employers meeting the definition of *employing unit* under the Georgia Employment Security Law will remain a liable employer unless liability is terminated.

An employer becomes liable for State Unemployment Tax (SUTA) as of January 1, or the first day of employment of the year in which employment first meets the provisions of the law with regard to tax liability.

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### TERMINATION OF LIABILITY

Employers may request to terminate liability if they no longer meet the liability requirements under the law. A request to terminate coverage must be submitted on an *Employer's Application for Termination of Coverage (DOL-6)*, prior to April 30th following the year in which the liability requirements were no longer met. The Commissioner may terminate the liability of an employer without written application of the employer when such employer did not have sufficient employment or sufficient payroll during a calendar year to be considered an employer.

Employers who become liable by reason of voluntary election [O.C.G.A. § 34-8-33(a)(7)] cannot terminate coverage unless two full calendar years have passed since they voluntarily elected coverage. All types of elective coverage may be terminated in the discretion of the Commissioner at any time subsequent to the first two-year period.

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The GDOL's record of your tax liability and tax rate is maintained via an employer tax account. In this section, you will learn about opening and maintaining your tax account.

### EMPLOYER STATUS REPORT

All employing units having individuals performing services in Georgia and who meet one of the conditions of liability described in the **Covered Employment** section of this handbook are required to establish an unemployment insurance tax account . New employing units may register for a tax account via the online tax account registration process at: **dol.georgia.gov/online-services**. Employers completing the online registration process will immediately receive a tax account number.

Employers bringing or sending employees to Georgia from another state may be exempt from this requirement, if such employees are “multi-state” employees according to the definitions in the **Glossary**.

An *Employer Status Report (DOL-1N)* is required for non-profit organizations and for employers that acquire all or part of the assets of another employer. An example of the *Employer Status Report (DOL-1N)* appears on the following page.

The *Employer Status Report (DOL-1N)* provides the GDOL the information needed to determine an employing unit’s tax liability or non-liability, based on ownership, location, and type of business. The form may be obtained by selecting the **Forms and Publications** link on GDOL’s website at **dol.georgia.gov**.

Complete both sides of the form and retain a copy for your records. Send the completed form to the GDOL by mail or fax to the address or fax number listed on the form.

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# EMPLOYER STATUS REPORT (DOL-1N): FRONT

**GEORGIA DEPARTMENT OF LABOR**  
 SUITE 850 - 148 ANDREW YOUNG INTERNATIONAL BLVD NE - ATLANTA, GA 30303-1751  
**EMPLOYER STATUS REPORT**

**READ INSTRUCTIONS BEFORE COMPLETION OF FORM**

1. ENTER OR CORRECT BUSINESS NAME AND ADDRESS		RETURN ORIGINAL WITHIN 10 DAYS	
2. TRADE NAME		GEORGIA DOL ACCOUNT NUMBER (If already assigned) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>	
4. PRINCIPAL BUSINESS, FARM OR HOUSEHOLD LOCATION IN GEORGIA. (Do not use a P. O. BOX number)	Street Address	3. TYPE OF ORGANIZATION <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Nonprofit org. <input type="checkbox"/> Limited Liability CO. (LLC) <input type="checkbox"/> Other (specify): _____	
	City	GA	Zip Code
			Country
			Telephone Number
5. DATE FIRST BEGAN EMPLOYING WORKERS WITHIN STATE OF GA.	DATE OF FIRST GA. PAYROLL	6. ARE YOU LIABLE FOR FEDERAL UNEMPLOYMENT TAX? YES <input type="checkbox"/> NO <input type="checkbox"/>	FEDERAL I. D. NUMBER <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
7. HAVE YOU.....		DATE ACQUIRED OR CHANGED	
Acquired another business? Yes <input type="checkbox"/> No <input type="checkbox"/>	PREDECESSOR'S GEORGIA DOL ACCOUNT NUMBER <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>		DID YOU ACQUIRE.....
Merged with another business? Yes <input type="checkbox"/> No <input type="checkbox"/>	DOES THE FORMER OWNER CONTINUE TO HAVE EMPLOYEES? Yes <input type="checkbox"/> No <input type="checkbox"/>		<input type="checkbox"/> All of Georgia operations?
Formed a corporation or partnership? Yes <input type="checkbox"/> No <input type="checkbox"/>			<input type="checkbox"/> Substantially all of Georgia operations (95% or more)
Made any other change in the ownership of your business? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, explain _____			<input type="checkbox"/> Part of Georgia operations (less than 90%)
FROM WHOM? (Organization name, including trade name)		ADDRESS	
8. IF YOU HAD PRIVATE BUSINESS EMPLOYMENT: Did you, or do you expect to employ at least one worker in 20 different calendar weeks during a calendar year? Yes <input type="checkbox"/> No <input type="checkbox"/> * If yes, show date the 20th week first occurred or will occur: _____ Did you, or do you expect to have a quarterly payroll of \$1,500 or more? Yes <input type="checkbox"/> No <input type="checkbox"/> * If yes, show date this first occurred or will occur: _____		9. IF YOU HAD DOMESTIC EMPLOYMENT: Did you, or do you expect to pay cash wages of \$1,000 or more in any calendar quarter? Yes <input type="checkbox"/> No <input type="checkbox"/> * If yes, show date this first occurred or will occur: _____	
11. IF YOU ARE A NONPROFIT ORGANIZATION EXEMPT FROM INCOME TAX UNDER IRS CODE 501(c)(3): Did you, or do you expect to employ four or more workers in 20 different calendar weeks during a calendar year? (ATTACH COPY OF 501(c)(3) EXEMPTION LETTER) Yes <input type="checkbox"/> No <input type="checkbox"/> * If yes, show date the 20th week first occurred or will occur: _____		10. IF YOU HAD AGRICULTURAL EMPLOYMENT: Did you, or do you expect to employ 10 or more agricultural workers in 20 different calendar weeks during a calendar year? Yes <input type="checkbox"/> No <input type="checkbox"/> * If yes, show date the 20th week first occurred or will occur: _____ Did you, or do you expect to have a gross cash agricultural payroll of \$20,000 or more in any calendar quarter? Yes <input type="checkbox"/> No <input type="checkbox"/> * If yes, show date this first occurred or will occur: _____	
12. HOW MANY EMPLOYEES do you have for anticipate when in full operation? <input type="text"/>			
INFORMATION ABOUT OWNER, ALL PARTNERS, OR PRINCIPAL OFFICER (ATTACH ADDITIONAL SHEET, OR SHEETS, IF NECESSARY)	Name	INFORMATION ABOUT PERSON OR FIRM WHO MAINTAINS FINANCIAL RECORDS OF BUSINESS	
	Social Security Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Name	
	Residence Address	Address	
	City	City	
	State	State	Zip Code
	Zip Code	Telephone	
	Telephone	[ ]	
CERTIFICATION: I hereby certify under penalties of perjury, that the foregoing statement and those contained in any attached sheets signed by me are true and correct, and that I am authorized to execute this report on behalf of the employing unit. This report must be signed by owner, partner or principal officer.			
Signatures		Title	Date

**PLEASE COMPLETE INDUSTRY INFORMATION**

DOL-1N Rev. 9/22  
T4489Y

# EMPLOYER STATUS REPORT (DOL-1N): BACK

(CONTINUED)

NATURE OF BUSINESS: Information is required on all items. Attach additional sheets, if necessary.

<p><b>A. How many Georgia locations do you operate?</b> <input style="width: 50px;" type="text"/> Provide the following information for each location, attaching additional sheets if necessary.</p> <p><b>B. Check the box that best describes the industry that relates to your business activities:</b></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Agriculture  <input type="checkbox"/> Forestry  <input type="checkbox"/> Fishing  <input type="checkbox"/> Mining  <input type="checkbox"/> Construction (Specify):                  ___ General Contractors Industrial ___ %                  ___ Residential ___ % Commercial ___ %                  ___ Speculative Building                  ___ Special Trade Contractor (specify plumbing, etc.)                  ___ Heavy Construction (specify cable, highway, etc.)             </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Manufacturing  <input type="checkbox"/> Transportation  <input type="checkbox"/> Communication  <input type="checkbox"/> Public Utilities  <input type="checkbox"/> Wholesale Trade  <input type="checkbox"/> Retail Trade  <input type="checkbox"/> Finance  <input type="checkbox"/> Insurance  <input type="checkbox"/> Real Estate  <input type="checkbox"/> Services  <input type="checkbox"/> Public Administration  <input type="checkbox"/> Private Household Employer             </td> </tr> </table>	<input type="checkbox"/> Agriculture <input type="checkbox"/> Forestry <input type="checkbox"/> Fishing <input type="checkbox"/> Mining <input type="checkbox"/> Construction (Specify): ___ General Contractors Industrial ___ % ___ Residential ___ % Commercial ___ % ___ Speculative Building ___ Special Trade Contractor (specify plumbing, etc.) ___ Heavy Construction (specify cable, highway, etc.)	<input type="checkbox"/> Manufacturing <input type="checkbox"/> Transportation <input type="checkbox"/> Communication <input type="checkbox"/> Public Utilities <input type="checkbox"/> Wholesale Trade <input type="checkbox"/> Retail Trade <input type="checkbox"/> Finance <input type="checkbox"/> Insurance <input type="checkbox"/> Real Estate <input type="checkbox"/> Services <input type="checkbox"/> Public Administration <input type="checkbox"/> Private Household Employer	<p><b>C. Enter in order of importance and indicate approximate % of total annual income derived from each:</b></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Principal Service(s) Rendered*</td> <td style="width: 5%; text-align: center;">OR</td> <td style="width: 35%;">Principal Product(s) <input type="checkbox"/> Mfg. <input type="checkbox"/> Grown <input type="checkbox"/> Sold</td> <td style="width: 10%;"></td> </tr> <tr> <td>_____</td> <td></td> <td>_____</td> <td style="text-align: right;">___ %</td> </tr> <tr> <td>_____</td> <td></td> <td>_____</td> <td style="text-align: right;">___ %</td> </tr> <tr> <td>_____</td> <td></td> <td>_____</td> <td style="text-align: right;">___ %</td> </tr> </table> <p>* If Transportation-Trucking, indicate if interstate carrier.</p> <p><b>D. If this report includes establishment(s) that only perform services for other units of the company, indicate the primary type of service or support provided. Check as many as apply:</b></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">1. <input type="checkbox"/> Central Administration</td> <td style="width: 33%;">3. <input type="checkbox"/> Storage (warehouse)</td> </tr> <tr> <td>2. <input type="checkbox"/> Research, development, and testing</td> <td>4. <input type="checkbox"/> Other: (specify) _____</td> </tr> </table>	Principal Service(s) Rendered*	OR	Principal Product(s) <input type="checkbox"/> Mfg. <input type="checkbox"/> Grown <input type="checkbox"/> Sold		_____		_____	___ %	_____		_____	___ %	_____		_____	___ %	1. <input type="checkbox"/> Central Administration	3. <input type="checkbox"/> Storage (warehouse)	2. <input type="checkbox"/> Research, development, and testing	4. <input type="checkbox"/> Other: (specify) _____
<input type="checkbox"/> Agriculture <input type="checkbox"/> Forestry <input type="checkbox"/> Fishing <input type="checkbox"/> Mining <input type="checkbox"/> Construction (Specify): ___ General Contractors Industrial ___ % ___ Residential ___ % Commercial ___ % ___ Speculative Building ___ Special Trade Contractor (specify plumbing, etc.) ___ Heavy Construction (specify cable, highway, etc.)	<input type="checkbox"/> Manufacturing <input type="checkbox"/> Transportation <input type="checkbox"/> Communication <input type="checkbox"/> Public Utilities <input type="checkbox"/> Wholesale Trade <input type="checkbox"/> Retail Trade <input type="checkbox"/> Finance <input type="checkbox"/> Insurance <input type="checkbox"/> Real Estate <input type="checkbox"/> Services <input type="checkbox"/> Public Administration <input type="checkbox"/> Private Household Employer																						
Principal Service(s) Rendered*	OR	Principal Product(s) <input type="checkbox"/> Mfg. <input type="checkbox"/> Grown <input type="checkbox"/> Sold																					
_____		_____	___ %																				
_____		_____	___ %																				
_____		_____	___ %																				
1. <input type="checkbox"/> Central Administration	3. <input type="checkbox"/> Storage (warehouse)																						
2. <input type="checkbox"/> Research, development, and testing	4. <input type="checkbox"/> Other: (specify) _____																						

**FOR ASSISTANCE, call the Industry Classification Unit, (404) 232-3876**

**IMPORTANT** - This report must be filed. The law provides that all employing units shall file a report of its employment during a calendar year. For the purpose of aiding you in complying with OCGA Section 34-8-121 of the Employment Security Law, this form has been prepared to assist you in furnishing the required information. Answer all questions fully and if additional space is necessary under any item, attach signed and dated sheets which bear the words "Supplement to Form DOL-1N."

Each false statement or willful failure to furnish this report is punishable as a crime. Each day of such failure or refusal constitutes a separate offense.

The Georgia Employer Status Report is required of all employers having individuals performing services in Georgia regardless of number or duration of time.

The filing of this form is required at the time your business first had individuals performing service in Georgia, or when you acquired another legal entity, and may also be required again upon request.

**NOTE:** Disclosure of your social security number is mandatory. It will be used for the purpose of identification and it is required under the authority of 42 U.S.C. Section 405(c)(2)(C) and OCGA Section 34-8-121.

**INSTRUCTIONS**  
(NUMBERS CORRESPOND TO ITEMS ON FORM)

1. Enter or correct name and address of individual owner, partners, corporation or organization. This is the address to which you authorize us to mail all reports, correspondence, etc. If you have already been assigned a Georgia Department of Labor Account Number (Ga. DOL Acct. No) by this Department, please insert the number.
2. Indicate by check mark type of organization. If a nonprofit organization, attach copy of I.R.S. letter exempting the organization from Federal Income Tax under Section 501(c)(3) of Internal Revenue Code.
3. Trade name by which business is known if different than 1. Please include telephone number with area code.
4. Physical location of business, farm or household in Georgia if different than 1. Please include telephone number with area code.
5. Enter the first date of employment in Georgia and the first date of Georgia payroll.
6. If you are subject to the Federal Unemployment Tax Act, and are required to file Federal Form 940, answer this question "yes". Be sure to enter your Federal Employer Identification Number whether answered "yes" or "no".
7. Answer this question if you acquired this business from another employer or if after you began employing workers you have acquired other businesses; merged with other businesses; formed or dissolved partnerships, corporations, professional associations; or if any other change in the ownership of the business has occurred. Indicate the date of acquisition or change and provide all information concerning the previous owner's name, trade name, address and DOL Account Number. Indicate by checking the appropriate block the portion of the previous owner's business involved in the acquisition or change. No transfer of experience rating history can be made unless information concerning the previous owner is provided.
8. Private Business Employment - Most employment is considered private business employment. This includes all types of work except domestic service such as maids, gardeners, cooks, etc., agricultural service and service performed for governmental or nonprofit organizations.
9. Domestic employment includes all service for a person in the operation and maintenance of a private household, local college club or local chapter of a college fraternity or sorority such as chauffeurs, cooks, babysitters, gardeners, maids, butlers, private and/or social secretaries, etc. If you had such employment, consider only cash payments made to all individuals performing domestic services to determine if \$1,000 or more cash wages were paid in any calendar quarter during 1977 and subsequent quarters.
10. Consider only cash payments made to all individuals performing agricultural services to determine if \$20,000 or more cash wages were paid in any calendar quarter during 1977 and subsequent quarters.
11. Answer this question only if this business is a nonprofit organization exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code. Attach a copy of the I.R.S. letter granting this exemption. Nonprofit organizations with tax exemptions other than under Section 501(c)(3) should answer question 8, Private Business Employment.
12. Self-explanatory.

**FOR ASSISTANCE, call the Adjudication Section, 1-877-709-8185**

**RETURN ORIGINAL WITHIN TEN (10) DAYS TO:**  
Georgia Department of Labor  
P O Box 740234  
Atlanta, GA 30374-0234

OR

**FAX TO:**  
Adjudication Section  
404-232-3285

Please **RETAIN** a copy for your files.

## ESTABLISHING A TAX ACCOUNT

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### REGISTRATION OF GOVERNMENTAL ORGANIZATIONS

Governmental agencies or organizations are required to complete a *Registration of Governmental Organizations Form (DOL-1G)* in its entirety, obtain the signature of an authorized official, and submit the form to the GDOL. An example of the DOL-1G appears on the following page. The form is located on the GDOL website under **Forms and Publications**.

The completed *Registration of Governmental Organizations Form (DOL-1G)* may be submitted to the GDOL by mail or fax.

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# REGISTRATION OF GOVERNMENTAL ORGANIZATIONS (DOL-1G): FRONT

GEORGIA DEPARTMENT OF LABOR  
 SUITE 850, 148 ANDREW YOUNG INTERNATIONAL BLVD., N.E., ATLANTA, GA 30303-1751

**INSTRUCTIONS ON  
 REVERSE SIDE**

## REGISTRATION OF GOVERNMENTAL ORGANIZATIONS

**IMPORTANT - THIS REPORT MUST BE FILED!** The law provides that all employing units shall file a report of its employment during a calendar year. For the purpose of aiding you in complying with OCGA Section 34-8-121 of the Employment Security Law, this form has been prepared to assist you in furnishing the required information. Answer all questions fully and if additional space is necessary under any item, attach signed and dated sheets which bear the words "Supplement to Form DOL-1G."

Each false statement or willful failure to furnish this report is punishable as a misdemeanor. Each day of such failure or refusal constitutes a separate offense.

**TYPE OR PRINT IN INK**

1. Governmental Organization Name \_\_\_\_\_ Ga. DOL Account No. (If already assigned) \_\_\_\_\_

Address (Do not use a P.O. Box No.) \_\_\_\_\_  
 Number & Street or Route Number \_\_\_\_\_ Area Code \_\_\_\_\_ Telephone No. \_\_\_\_\_  
 City \_\_\_\_\_ County \_\_\_\_\_ GA \_\_\_\_\_ Zip Code \_\_\_\_\_

Mailing Address (If different) \_\_\_\_\_  
 Number & Street or Route Number \_\_\_\_\_  
 City \_\_\_\_\_ County \_\_\_\_\_ GA \_\_\_\_\_ Zip Code \_\_\_\_\_

2. Federal Employer Identification No. (FEIN - 9 Digits) \_\_\_\_\_ - \_\_\_\_\_

3. If created by statutes after December 31, 1977, what date did you begin employing workers? \_\_\_\_\_

4. Type of Governmental Organization (check appropriate block)

- |  |  |
|--|--|
| A. <input type="checkbox"/> State                              | E. <input type="checkbox"/> County School System             |
| B. <input type="checkbox"/> Instrumentality of State           | F. <input type="checkbox"/> City (Independent) School System |
| C. <input type="checkbox"/> County                             | G. <input type="checkbox"/> Instrumentality of County        |
| D. <input type="checkbox"/> City                               | H. <input type="checkbox"/> Instrumentality of City          |
| I. <input type="checkbox"/> Other or any combination of above. |  |

Explain: \_\_\_\_\_  
 (If additional space needed, attach sheets.)

5. As a governmental organization you have the option to elect to pay unemployment contributions under the regular contributory method of payment or to make payments in lieu of contributions (reimbursable method). Make your election by checking appropriate block below.

- Contributory method of payment       Payments in lieu of contribution (reimbursable)

6. Since December 31, 1977, did you acquire any other organization, or any portion thereof, or merge with another organization?

Yes  No  If yes, complete Item 9 on reverse side.

7. Average number of employees in your governmental organization last month. \_\_\_\_\_

8. Title, address and phone number of person or office which maintains the financial records of the governmental organization.

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**CERTIFICATION:** I hereby certify, under penalties or perjury, that the foregoing statements and those contained in any attached sheets signed by me are true and correct, and that I am authorized to execute this report on behalf of the governmental organization named.

\_\_\_\_\_  
 Signature and Title of Authorized Official      Date

DOL-1G (R-10/03)

# REGISTRATION OF GOVERNMENTAL ORGANIZATIONS (DOL-1G): BACK

9. Date Acquired \_\_\_\_\_ DOL Account No. \_\_\_\_\_  
(Previous Organization)  
From Whom? (Organization Name) \_\_\_\_\_  
Address \_\_\_\_\_  
Trade Name of above, if any, \_\_\_\_\_

All of Georgia Operations  Part of Georgia Operations (less than 90%)  
 Substantially all of Georgia Operations (90% or more) Did you acquire goods, wares, merchandise, equipment, etc. Yes  No

To your knowledge does the former organization continue to have employees? Yes  No

## INSTRUCTIONS FOR THE COMPLETION OF REGISTRATION OF GOVERNMENTAL ORGANIZATION, DOL-1G (Numbers Correspond to Items on Form)

1. Enter the official name of your governmental organization. (State Dept., Commission, Board, Authority, County, City, School System, etc.)  
If you have already been assigned a Georgia Department of Labor Account No. (Ga. DOL Account No.) by this Department, please insert the number.  
Address - Physical location of organization's main office.  
Mailing Address to which you authorize us to mail all reports, correspondence, etc.
2. Enter your Federal Employer Identification Number.
3. If governmental organization was created after December 31, 1977, enter the date you first began employing workers.
4. Indicate by check mark, type of organization.
5. The Employment Security Law provides governmental organizations an option to elect to pay unemployment contributions under the regular contributory method of payment or to make payments in lieu of contributions (reimbursable method). Indicate which option you have elected by checking appropriate block. If you are unable to make your election as to method of payment at this time, you will have a 30-day period immediately following the date of the official notice of liability in which to file a written notice of your election.
6. Self-explanatory.
7. Please include in your count employees at all locations.
8. Person or office so identified should have access to all financial records and authority to furnish required information to this Department as may be needed.
9. Complete this item if since December 31, 1977, you have acquired another organization (governmental or private) or any portion thereof, or merged with another organization (governmental or private). Indicate the date of acquisition or merger and provide all information concerning the previous organization's name, address and DOL Account Number.



### **VOLUNTARY ELECTION OF COVERAGE**

An employing unit not otherwise subject to the taxing provisions of the law may elect to become a covered employer. A *Voluntary Election of Coverage Under the Employment Security Law Form (DOL-2)* must be completed and sent with the *Employer Status Report (DOL-1A)* to the following address for approval by the Commissioner of Labor:

Georgia Department of Labor  
Adjudication Section  
148 Andrew Young International Blvd., N.E., Suite 850  
Atlanta, GA 30303-1751  
Telephone: 877.709.8185  
Fax: 404.232.3285

Voluntary elections are effective as of the date stated in the approval letter and remain in effect for a minimum of two full calendar years.

An example of the *Voluntary Election of Coverage Under the Employment Security Law Form (DOL-2)* is on the following page.

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**VOLUNTARY ELECTION OF COVERAGE UNDER THE EMPLOYMENT SECURITY LAW (DOL-2)**

STATE OF GEORGIA  
DEPARTMENT OF LABOR  
Suite 850, Sussex Place  
148 Andrew Young International Blvd., N. E.  
Atlanta, Georgia 30303-1751

(Do not write in this space)

Employer No. \_\_\_\_\_

Approved: Yes  No

Date \_\_\_\_\_

Date copy sent to  
Employer \_\_\_\_\_

**VOLUNTARY ELECTION OF COVERAGE UNDER THE EMPLOYMENT SECURITY LAW**

Type or print answers in ink and return both copies to the above address. A copy of the application will be returned to you advising the action taken by the Department.

- 1. \_\_\_\_\_  
Owner(s) (Legal Entity)
- 2. \_\_\_\_\_  
Business Name
- 3. \_\_\_\_\_  
Business Address
- 4. \_\_\_\_\_  
Mailing Address
- 5. Date election of coverage is to become effective \_\_\_\_\_

The undersigned, being an employing unit in Georgia, does hereby voluntarily elect coverage pursuant to the terms and provision of OCGA Section 34-8-33(a)(7) of the Employment Security Law. (Note: See two years minimum stipulation.)

Firm Name \_\_\_\_\_  
Date \_\_\_\_\_ By \_\_\_\_\_  
Title \_\_\_\_\_

Approved: Bruce Thompson  
Commissioner  
By \_\_\_\_\_  
Date \_\_\_\_\_ Title \_\_\_\_\_

DOL-2 (R-3/23)

## MAINTAINING YOUR ACCOUNT

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### GDOL ONLINE EMPLOYER SERVICES

Upon establishing an employer tax account with the GDOL, you are encouraged to utilize the GDOL's online services. The services currently available include:

- Forms and publications
- Filing tax and wage reports
- Making UI tax payments
- Filing partial unemployment claims
- Responding to special wage requests
- Changing addresses
- Recruiting new employees (submitting job order requests)
- Getting information concerning a closure or layoff

Visit our website regularly for new services to assist you in complying with Georgia's Employment Security Law.

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### EMPLOYER PASSWORDS

Most GDOL online services require the use of a password. A password can be obtained by accessing the GDOL website at [dol.georgia.gov](http://dol.georgia.gov) and using the **Search** function to select **Get or Change Employer Internet Password** instructions. The password can be utilized immediately upon completion of the application.

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### SALE OF BUSINESS

Liable employers who sell or merge their businesses to another entity (a successor) should notify the GDOL of the date of the sale or merger in writing by submitting a letter on company letterhead to the Adjudication Section at:

Georgia Department of Labor  
Adjudication Unit  
148 Andrew Young International Blvd., N.E., Suite 850  
Atlanta, GA 30303-1751  
Telephone: 404.232.3301  
Fax: 404.232.3285

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### BUSINESS CLOSURE

Liable employers who close their businesses (without a successor) should notify the GDOL of the date of the closure in writing by submitting a letter on company letterhead to the Adjudication Unit at:

Georgia Department of Labor  
Adjudication Unit  
148 Andrew Young International Blvd., N.E., Suite 850  
Atlanta, GA 30303-1751  
Telephone: 404.232.3301  
Fax: 404.232.3285

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### CHANGE OF MAILING ADDRESS OR PHYSICAL BUSINESS LOCATION

You can change your mailing and/or physical business location addresses on GDOL website at [dol.georgia.gov](http://dol.georgia.gov). Use the **Search** function for **Employer Address Change** instructions.

You may also submit address changes to the GDOL on a *Request for Employers Change of Address Form (DOL-2867T)*. The form is available under **Forms and Publications** on the GDOL website. An example of the DOL-2867T appears on the following page.

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# REQUEST FOR EMPLOYER'S CHANGE OF ADDRESS (DOL-2867T)

**GEORGIA DEPARTMENT OF LABOR**  
148 Andrew Young International Blvd., Suite 850  
Atlanta, Georgia 30303  
Phone (404) 232-3001 - Fax (404) 232-3285

## REQUEST FOR EMPLOYER'S CHANGE OF ADDRESS

GDOL Account Number \_\_\_\_\_ Federal ID Number \_\_\_\_\_

Employer Name \_\_\_\_\_

<b>Mailing Address</b>	<b>Principle Business Location in GA</b>
Company Name _____	Address _____
Address _____	City _____ State _____ Zip Code _____
City _____ State _____ Zip Code _____ County _____	Company E-mail address _____
Company E-mail address _____	Telephone No. _____ Fax No. _____
Telephone No. _____ Fax No. _____	

**Additional Addresses: Service Provider/Quarterly Tax and Wage Reports**

Service Provider's Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Company E-mail address \_\_\_\_\_

Telephone No. \_\_\_\_\_ Fax No. \_\_\_\_\_

<b>Claims Notification Address</b>	<b>Tape and Diskette Return</b>
Address _____	Contact _____
City _____ State _____ Zip Code _____	Address _____
Telephone No. _____ Fax No. _____	City _____ State _____ Zip Code _____
	Company E-mail _____
	Telephone No. _____ Fax No. _____

**Address for Employer Quarterly Notice of Benefit Charges, DOL-620**

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Telephone No. \_\_\_\_\_ Fax No. \_\_\_\_\_

I understand that all notifications to the employer, with the above Georgia Department of Labor account number, will be sent to the designated addresses listed above.

Date \_\_\_\_\_ Telephone No. \_\_\_\_\_

Signature \_\_\_\_\_ Print Name and Title \_\_\_\_\_

DOL-2867T (8/05)

## MAINTAINING YOUR ACCOUNT

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### POWER OF ATTORNEY

You may elect to appoint an agent to represent your business in all matters affecting your UI taxes with or without limitations related to claims, contributions, and tax rates. To assign a representative, complete the applicable GDOL *Power of Attorney* form. The forms are available under **Forms and Publications** on GDOL website at [dol.georgia.gov](http://dol.georgia.gov). Mail the completed form to the Adjudication Unit at:

Georgia Department of Labor  
Adjudication Unit  
148 Andrew Young International Blvd., N.E., Suite 850  
Atlanta, GA 30303-1751  
Telephone: 877.709.8185  
Fax: 404.232.3285

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### SIDES/SIDES E-RESPONSE

After you have established your tax account, you are encouraged to establish a user account for SIDES or SIDES E-Response. SIDES and SIDES E-Response allow you to receive and respond to requests from the GDOL for claims information electronically, which reduces your costs and saves you time. SIDES is a computer-to-computer interface for employers and third-party administrators (TPAs) that handle a large volume of claims. SIDES E-Response is a free web-based application for employers and TPAs that handle a limited number of UI claims.

You may register to use SIDES E-Response on the GDOL's website. Use the **Search** function to locate **SIDES/SIDES E-Response** information. If you are interested in SIDES, contact the Georgia SIDES Help Desk at 404.232.7401 or [SIDES@gdol.ga.gov](mailto:SIDES@gdol.ga.gov).

To learn more, see **SIDES and SIDES E-Response** under **Responding to Claims for Benefits**.

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The tax provisions of the Internal Revenue Code and the Georgia Employment Security Law requires liable employers to pay unemployment insurance taxes under the Federal Unemployment Tax Act (FUTA) and the State Unemployment Tax Act (SUTA). In this section, you will learn:

- about SUTA and FUTA requirements.
- how your taxes are computed.
- about tax notices.
- how to pay your taxes.

## EMPLOYMENT SECURITY LAW TAX PROVISIONS

<b>STATE UNEMPLOYMENT TAX (SUTA)</b>	<p>Employers liable under the Georgia Employment Security Law are required to pay UI taxes under the State Unemployment Tax Act (SUTA). SUTA finances the UI Trust Fund, which is used to pay unemployment benefits to eligible claimants. The Georgia Employment Security Law ensures that the UI Trust Fund is maintained at a reasonably adequate level by requiring an annual computation known as the <b>State-wide Reserve Ratio (SRR)</b>. The SRR is computed as of June 30 of each year by dividing the balance in the trust fund, including accrued interest, by the total covered wages paid in the state during the previous calendar year.</p> <p>Effective January 1, 2013, the taxable wage base in Georgia is \$9,500 in accordance with 2012 Georgia House Bill 347. All wages over the taxable wage base are non-taxable. These taxes are paid by the employer and cannot be deducted from the wages of any employee. The employer tax payments are deposited in the state's UI Trust Fund.</p>
<b>FEDERAL UNEMPLOYMENT TAX (FUTA)</b>	<p>Most employers that are liable for SUTA are also liable for Federal Unemployment Tax (FUTA). FUTA is designed to produce federal revenue to pay administrative costs of operating state unemployment compensation programs and the public employment services. It also pays the federal share of extended unemployment benefits. FUTA is paid directly to the IRS.</p> <p>Employers pay FUTA on the first \$7,000 of each employee's annual wages. Currently, the FUTA rate is 6.0 percent.</p>
<b>FUTA CREDITS</b>	<p>Employers who pay their state unemployment tax timely and in full can receive a 5.4 percent FUTA credit, if their state does not have an outstanding loan with the federal government to pay unemployment benefits that was not repaid within two years. Therefore, employers receiving the maximum FUTA credit have a FUTA tax rate of 0.6 percent.</p> <p>If a state has outstanding loan balances on January 1 for two consecutive years, and does not repay the full amount of its loans by November 10 of the second year, the FUTA credit rate for employers in that state is reduced until the loan is repaid. The reduction schedule is 0.3 percent for the first year the state is a credit reduction state, another 0.3% for the second year, and an additional 0.3 percent for each year thereafter until the state repays its loan in full. Additional offset credit reductions may apply to a state beginning with the third and fifth taxable years if a loan balance is still outstanding and certain criteria are not met.</p> <p>Georgia employers experienced FUTA credit reductions in 2011–2013 as a result of the state borrowing federal funds to pay unemployment benefits after the depletion of the UI Trust Fund in 2009 because of record unemployment during the recession that began in 2008. The loans were repaid in 2014, and the FUTA credit returned to the maximum percentage for employers making timely tax payments.</p> <p>During the 2020–2021 pandemic, Georgia's UI Trust Fund was depleted and had to borrow federal funds to pay unemployment benefits, however the loan was repaid by the federal deadline which resulted in no credit reduction for Georgia employers.</p>
<b>ADMINISTRATIVE ASSESSMENTS</b>	<p>The Georgia Employment Security Law requires an administrative assessment is applied to taxable wages paid by most employers. Administrative assessment funds are deposited into a state account and appropriated back to the GDOL for administrative purposes. The funds are used to improve services to Georgia employers and provide outstanding customer service to all Georgians. <b>Employers are required under federal mandate to make a separate calculation for the administrative assessment when computing their total taxes if applicable.</b></p>
<b>CONTRIBUTORY PAYMENT METHOD</b>	<p>There are two methods of paying unemployment insurance taxes—contributory and reimbursable. Most employers are contributory employers who pay taxes (contributions) at a specified tax rate on a quarterly basis. All contributory employers pay taxes at a rate based on their historical experience. (See <b>Experience Ratings</b> under <b>Tax Rates</b>.)</p> <p><b>NOTE:</b> Contributory employers that have domestic employment only can report tax and wage contributions annually. See <b>Employers with Only Domestic Service Employees</b> under <b>Tax and Wage Reports</b> for more information.</p>

## EMPLOYMENT SECURITY LAW TAX PROVISIONS

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### REIMBURSABLE PAYMENT METHOD

Governmental employers and Internal Revenue Code Section 501 (c)(3) nonprofit organizations may choose to pay taxes quarterly on a contributory basis or they may choose to make payments “in lieu of contributions.” That is, they may elect to reimburse the GDOL for benefits paid to their former employees.

Reimbursable employers report their wages to the GDOL on a quarterly basis. However, they do not pay UI taxes until benefits are paid to their employees. GDOL mails a *Reimbursable Employer Quarterly Bill (DOL-621)* whenever benefit payments are to be reimbursed, which includes an *Employer Quarterly Statement of Benefit Charges (DOL-620)* showing the benefits paid to each individual. The bill must be paid within 30 days to avoid interest charges.

Non-profit employers electing the reimbursable method of payment must submit an *Election to Reimburse Benefits Paid in Lieu of Contributions Form (DOL-11)* no later than 30 days from the date of registration to the Adjudication Section at:

Georgia Department of Labor  
Adjudication Section  
148 Andrew Young International Blvd., N.E., Suite 850  
Atlanta, GA 30303-1751  
Telephone: 877.709.8185  
Fax: 404.232.3285

The election request must be approved by the Commissioner of Labor or his designee. Nonprofit employers electing the reimbursable payment method are required to file either a cash deposit, surety bond, or other acceptable securities with the GDOL.

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### CHANGING PAYMENT METHODS

Your selected method of tax payment to GDOL, whether contributory or reimbursable, must remain in effect for a minimum of two calendar years. After that time, you may change your payment method by submitting a written request on company letterhead to the Adjudication Unit.

Contributory employers wanting to change to the reimbursable payment method, must also submit a completed *Reimburse Benefits Paid in Lieu of Contributions Form (DOL-11)* to the Adjudication Unit no later than 30 days prior to the beginning of the calendar year for which the change is effective.

Send requests to change your payment method to:

Georgia Department of Labor  
Adjudication Section  
148 Andrew Young International Blvd., N.E., Suite 850  
Atlanta, GA 30303-1751  
Telephone: 404.232.3301  
Fax: 404.232.3285

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# ELECTION TO REIMBURSE BENEFITS PAID IN LIEU OF CONTRIBUTIONS (DOL-11)

STATE OF GEORGIA - DEPARTMENT OF LABOR  
 148 Andrew Young International Blvd., N. E., Suite 850  
 Atlanta, Georgia 30303-1751  
 Phone: 1-877-709-8185

(Do not write in this space.)

Georgia DOL Account No. \_\_\_\_\_

Approved: \_\_\_\_\_ Yes \_\_\_\_\_ No

By: \_\_\_\_\_ Effective Date \_\_\_\_\_

Date Mailed to Employer \_\_\_\_\_

## ELECTION TO REIMBURSE BENEFITS PAID IN LIEU OF CONTRIBUTIONS

Type or print answers in ink and return both copies to the above address. A copy of the application will be returned to you advising the action taken by the Department.

1. \_\_\_\_\_  
Owner(s) (Legal Entity)
2. \_\_\_\_\_  
Business Name
3. \_\_\_\_\_  
Business Address
4. \_\_\_\_\_  
Mailing Address
5. Date Election to be Effective: \_\_\_\_\_

The undersigned does hereby voluntarily elect, in lieu of contributions, to reimburse the Georgia Department of Labor for benefit payments made based on wages paid by this employing unit, as provided for under Paragraph (b) of OCGA Section 34-8-158 of the Employment Security Law. It is understood that this election, upon approval of the Commissioner of Labor, shall be for a minimum period of two complete calendar years.

Enter Taxable Wages paid during the preceding calendar year. (Taxable wages: line 4 Employer's Quarterly Tax and Wage Report)

3rd Qtr. 20 _____ \$ _____	1st Qtr. 20 _____ \$ _____
4th Qtr. 20 _____ \$ _____	2nd Qtr. 20 _____ \$ _____
Total for Year \$ _____	

Firm Name \_\_\_\_\_

By \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

### To Be Completed by Georgia Department of Labor

Pursuant to Paragraph (a) of OCGA Section 34-8-160 of the Employment Security Law, you are hereby notified that you are required, within thirty days from \_\_\_\_\_, to execute and file with  
 (Date Approved)  
 the Commissioner of Labor a cash deposit or surety bond in the amount of \$ \_\_\_\_\_. This same section permits you, in lieu of either the cash deposit or surety bond, to deposit with the Commissioner of Labor acceptable securities in the amount of \$ \_\_\_\_\_.

You are required, within thirty days from \_\_\_\_\_, to complete a  
 (Current Date)

"Reimbursable Employer's Election of Cash Deposit, Surety Bond or Securities" form DOL-12 and return it to this Department. The above election is hereby:

Approved Effective \_\_\_\_\_

Disapproved for the following reasons: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Bruce Thompson  
 Commissioner

By \_\_\_\_\_  
 UI Adjudication

DOL-11 (R-1/23)

## TAX RATES

### EXPERIENCE RATINGS

Unemployment insurance uses the experience rating method to determine an employer's tax rate based on the employer's history of unemployment insurance taxes paid, benefit charges, and average annual payroll. The experience rating system helps to maintain an adequate reserve fund from which future benefit payments will be made.

In the computation of annual tax rates, the status of an employer's account (the experience history) affects the assignment of a new rate. An increase in taxable payroll may cause an increase in tax rate although no claims were paid. Employers with a positive balance (i.e., taxes paid exceeded benefit charges) will be assigned lower rates than employers with deficit balances (benefit charges exceeded taxes paid). Lower tax rates are earned by employers whose unemployment experience costs are less. Employers that have more claims filed by former employees may have a higher UI tax rate than employers with fewer claims.

The assigned tax rates are set by the legislature and may vary from year to year. Tax rates are calculated annually and an Employer Tax Rate Notice (DOL-626) is mailed to each contributory employer. An example of the Employer Tax Rate Notice (DOL-626) follows Rate Computations for Successors.

Unemployment benefits paid to eligible claimants are charged to the claimant's most recent employer(s), provided the employer paid wages of at least ten (10) times the claimant's weekly benefit amount, and the separation was under allowable conditions as defined by the Georgia Employment Security Law. The employer most directly related to the claimant's unemployment is charged for benefits paid, and thus, reflects a true experience rating.

Also, employers who consistently respond timely to requests from the GDOL for claim information and provide adequate information may have a lower tax rate than employers who frequently miss deadlines for requested information and/or provide inadequate information. Other factors used in the experience rating calculation include:

- Timeliness of filing quarterly and annual Tax and Wage Reports
- Missing Tax and Wage Reports
- Delinquent taxes due
- Employer's reserve balance
- UI Trust Fund balance

An employer's account will not be charged more than the amount of wages the employer paid the claimant, and the employer will pay only for the period of unemployment attributable to the separation from his employ.

### RATE COMPUTATIONS

If you are a new employer, you will be assigned a tax rate of 2.7 percent until you are eligible for a rate computation based on your experience history. The rate cannot be reduced below 2.7 percent for any calendar year until you have been charged with benefit payments for 36 consecutive months ending on the computation date of each year.

If you are an experienced employer, your tax rate is computed based on the status of your tax account as of June 30 each year. As of the June 30 computation date, any contributory employer who has at least 12 quarters (36 months) of chargeability for UI claim purposes may be eligible for an individually computed contribution rate based on the status of the employer's reserve account.

Tax rates are computed by subtracting the total benefits charged to your company from the total UI taxes you paid, and then dividing the difference by your three-year average annual payroll.

UI Tax Rate Computation

$$\frac{\text{UI Taxes Paid} - \text{Total Benefits Charged}}{\text{3 Year Average Annual Payroll}} = \text{Percentage}$$

The resulting percentage is then applied to rate tables provided in the Georgia Employment Security Law. The computed rate applies to taxable wages paid during the calendar year immediately following the computation date.

An Employer Tax Rate Notice (DOL-626) is mailed to employers in late December each year.

## TAX RATES

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### **RATE COMPUTATIONS FOR SUCCESSORS**

When an employer acquires or purchases an existing business, the acquiring entity (the successor) normally assumes the tax rate and liability of the entity acquired or purchased. If a successor acquires an existing business whose tax rate is greater than the new employer rate of 2.7 percent, the experience history of the acquired business will not be transferred to the new employer. The new employer will be assigned the new employer rate and will retain that rate until eligible for a rate computation based on the experience history of the new business.

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

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# EMPLOYER TAX RATE NOTICE (DOL-626)

(Page 1 of 1)



**GEORGIA DEPARTMENT OF LABOR  
EMPLOYER TAX RATE NOTICE  
THIS IS NOT A BILL**

**EMPLOYER NAME**

**DOL ACCOUNT NUMBER: XXXXXX-XX**

Tax Rate Computation Date **Month DD YYYY**

Rate Applicable to Taxable Wages Paid for Period:  
**MM/DD/YYYY through MM/DD/YYYY**

%	+	%	=	%
<small>Contribution Rate</small>		<small>Admin. Assessment</small>		<small>Total Tax Rate</small>

**ISSUE DATE:**

MESSAGE TO EMPLOYER Effective January 1, 2024, the Administrative Assessment was reinstated in accordance with GA House Bill 518.

Computation Status: Regular	Computation Reason: Annual Computation
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<b>A. 3-YEAR TAXABLE PAYROLL</b> (Month DD, YYYY to Month DD, YYYY)
<b>\$0.00</b>

<b>TAXABLE WAGE BASE</b>
<b>\$</b>

<b>B. AVERAGE ANNUAL PAYROLL</b> 3-year taxable payroll (A) divided by 3
<b>\$0.00</b>

<b>F. PERCENT APPLIED</b> Total Tax Reserve (E) divided by Average Annual Payroll (B)
%

<b>G. BASE-TABLE TAX RATE</b> Apply Percent Applied (F) to the applicable base rate table*
%

<b>C. CUMULATIVE TAX PAID</b> Total amount of tax paid from date of liability, including taxes paid by predecessor(s)
<b>\$0.00</b>

<b>H. STATEWIDE RESERVE RATIO*</b> Divide Trust Fund balance by total covered wages paid in GA for 12 months
%

<b>I. BASE RATE ADJUSTMENT FACTOR*</b> Apply Statewide Reserve Ratio (H) to applicable table
%

<b>D. CUMULATIVE BENEFIT CHARGES</b> Total amount of benefits paid from the date of liability, including predecessor(s)
<b>\$0.00</b>

<b>J. BASE RATE SOLVENCY FACTOR*</b> Percentage decrease in base table rates
%

<b>K. CONTRIBUTION RATE*</b> Base Table Tax Rate, including any necessary adjustments
%

<b>E. TOTAL TAX RESERVE</b> Cumulative tax paid (C) minus cumulative debits (D)
<b>\$0.00</b>

**FORMULA and STEPS USED IN COMPUTING TAX RATE**

- (1) A + 3 = B (Taxable wages total for 3 years divided by 3 = Average Annual Payroll)
- (2) C - D = E (Cumulative Tax Paid minus Cumulative Benefit Charges= Total Tax Reserve)
- (3) E + B = F (Total Tax Reserve divided by Average Annual Payroll = Percent Applied)
- (4) Apply Percent Applied to Base Tax Table to obtain Base Table Tax Rate
- (5) If adjustment is required, apply appropriate factor (box I or J) to Base Table Tax Rate
- (6) Add Administrative Assessment to Contribution Rate to get TOTAL TAX RATE.

**Law References**

- \*G = See OCGA 34-8-155
- \*H, I, J = See OCGA 34-8-156
- \*K = See OCGA 34-8-155 -156

## TAX RATES

### VOLUNTARY CONTRIBUTION

Each year, the GDOL reviews tax accounts to identify employers who are eligible to lower their tax rate for the year by making voluntary contributions. The “Voluntary Contribution” letter is uploaded to the Employer Portal, by December 31st of each year to eligible employers, along with the annual tax rate notice. The letter explains the employer’s voluntary contribution options and the possible savings in UI taxes for the year if they elect to participate.

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

Employers are not eligible for voluntary contributions if:

- they already have the lowest possible tax rate;
- they have not filed all *Quarterly Tax and Wage Reports (DOL-4N)*; or
- their experience history is insufficient to compute a tax rate.

### SUTA DUMPING

“SUTA Dumping” is the name for a broad group of tax avoidance practices sometimes used by employers to intentionally manipulate their company structure to avoid UI experience ratings and higher tax rates. SUTA dumping is fraud and is prohibited by Georgia and federal laws.

The Georgia Employment Security Law states:

- When employers with common ownership, management, or control transfer assets between them, including workers, the successor must receive the experience rating of the transferring company. [O.C.G.A. § 34-8-153(g)(1)]
- When a successor that is not already an employer (i.e., a new employer) acquires an existing business solely or primarily for the purpose of obtaining a lower rate, the successor shall be assigned the new employer rate. [O.C.G.A. § 34-8-153(g)(2)]

#### **How SUTA Dumping Works**

SUTA dumping occurs when employers reduce their UI tax rates by the sale, transfer, or acquisition of separate business entities or by the transfer of workers attached to those business entities.

Examples are:

- Transferring payroll to shell companies with a low UI tax rate
- Registering a new company and reporting a small report each year until a low tax rate is achieved. Then, after the low rate is achieved, a larger payroll is transferred into this account.

#### **The Effects of SUTA Dumping**

SUTA dumping shifts UI tax costs from fraudulent employers to Georgia employers who do not deserve to pay higher tax rates. It also negatively impacts the solvency of the state UI Trust Fund.

#### **Penalties for SUTA Dumping**

The penalties or consequences of SUTA dumping are described in O.C.G.A. § 34-8-153. Anyone who knowingly violates or attempts to violate the requirements of the law are subject to penalty, including anyone who knowingly advises an employer in a manner that results in a violation of O.C.G.A. § 34-8-153 (g)(1) or (g)(2) described above.

Employers violating these provisions will be assigned the highest rate available for the attempted transaction year and the next three years. The assigned penalty rate must be at least 2 percent higher than the employer’s rate without the penalty. Anyone who knowingly advises employers to violate these laws is subject to a civil monetary penalty up to \$5,000 per violation.

Recordkeeping and timely submission of reports and taxes is critical to protecting your experience rating and avoiding penalties. In this section, you will learn:

- what records you should maintain.
- what reports you are required to submit and when they are due.
- how to submit your tax reports and payments.
- how to adjust or correct previously submitted reports.
- what happens if you do not file your reports on time.

## RECORDKEEPING

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### EMPLOYMENT RECORDS

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

- each employee's full name and full social security number as it appears on his/her social security card;
- the date each employee was hired, rehired, or returned to work after a temporary layoff;
- the date and reason each employee was separated from employment;
- the period covered by the payroll record;
- the total wages paid to each employee during each calendar quarter to include:
  - cash remuneration;
  - the cash value of other remuneration, including gratuities, and tips;
  - flat fee expenses; and,
  - reimbursement of expenses that do not meet the documentation requirement of the law.

**Employer records must be maintained for at least seven years from the date payments were due and/or paid for auditing purposes.**

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*The Georgia Employment Security Law requires employers to make payroll records available to authorized representatives of the GDOL. Always ask for proper identification when GDOL staff visit your premises. Authorized representatives have identifying documentation issued by the Department.*

### WAGES DEFINED

Employers are required to file Tax and Wage Reports listing the taxable wages paid to their employees. All wages paid to employees in insured employment, must be reported for the quarter in which payment was actually made to the employee.

To properly complete the *Quarterly Tax and Wage Report (DOL-4N)*, it is important to understand what wages are covered by unemployment insurance and which portion of those wages is taxable for unemployment purposes. The Georgia Employment Law defines wages as “all remuneration for personal services rendered, including commissions, bonuses, and the cash value of all remuneration in any medium other than cash,” including:

- Salary, commissions, and bonuses, before deductions, i.e., the amount actually drawn by an employee from a drawing account
- Advances against commissions, including advances paid to insurance agents
- Board and lodging furnished an employee by an employer. The minimum value of board and lodging is set forth in the Rules of the Georgia Department of Labor. In the case of employees of apartment complexes, the value of the apartment given in lieu of wages will be the same value as rent for a comparable apartment in the same complex.
- Vacation pay and regular pay continued through vacation periods
- Tips and gratuities, taxable to the same extent as the FUTA
- Sickness or accident disability payments (excluding payments received under workers’ compensation made directly to the employee by the employer and payments made by a third party provider. Third-party sick pay is reportable by the employer employing the worker, not by the third-party provider.
- Wages payable to an employee, but unpaid because the employer has been declared bankrupt
- Employee payments into approved plans for deferred cash arrangements under Section 401K of the Internal Revenue Code (at the time payments are made into the approved plan)

**The following payments are NOT considered wages:**

- Select portions of the employer’s share of contributions to a fund under a plan or system for retirement, supplementation of unemployment benefits, and life insurance, including:
  - 401K plan contributions made by the employer
  - Sickness or accident disability payments received under Workers’ Compensation law
  - Commission payments by a real estate broker to a real estate salesperson exclusively for the sale of real property
  - The employer’s payment of an employee’s share of Social Security (FICA), provided such payment is remuneration for domestic service or for agricultural labor
  - Any remuneration paid for services by a non-citizen unless the person has been lawfully admitted for permanent residence or is otherwise lawfully and permanently residing in the United States
  - Amounts paid as allowance or reimbursement for travel or other business expenses actually incurred and accounted for by an employee
  - Employer and employee premiums in a Section 125 plan (“cafeteria” plan).
-

## QUARTERLY TAX & WAGE REPORTS

Any employing unit which is or becomes a liable employer within any calendar year must file *Quarterly Tax and Wage Reports* with the GDOL for the entire calendar year. These reports may be filed online or on paper forms on or before January 31 for the prior calendar year.

If liability requirements are met at any time in a year, an employer must file reports for all quarters in which employment occurred during that year. All wages paid to an employee in insured employment by an employer must be reported for the quarter in which payment was actually made to the employee.

All employers (except those who have only domestic service employees) must file a *Quarterly Tax and Wage Report (DOL-4N)*. **Employers with twenty-five (25) or more employees shall submit an Employer's Quarterly Tax and Wage report and payment electronically in a format approved by the Commissioner.** The quarterly reports are due at the end of the month following the end of each calendar quarter as shown below:

Quarter	Reporting Periods	Due Date
1	January–March	April 30
2	April–June	July 31
3	July–September	October 31
4	October–December	January 31

Employers with domestic service employees are only required to file an annual *Tax and Wage Report (DOL-4)* that is due by January 31 for the prior calendar year. See **Employers with Only Domestic Service Employees** section for more information.

## FILING YOUR TAX & WAGE REPORTS

There are two ways to file Quarterly Tax and Wage Reports with the GDOL:

- Online via the Internet
- Paper reports

### Online Filing

There are three ways to file your Quarterly Tax and Wage Reports online:

**Internet Tax and Wage System:** Optimal for employers with 100 or less employees. File reports via direct entry of tax and wage records within the Employer Portal on the GDOL website at [dol.georgia.gov](http://dol.georgia.gov). Receive confirmation of filing within 24 hours. Technical expertise is not required.

**Internet Wage File Upload System:** Optimal for employers with more than 100, but less than 15,000 employees. Upload tax and wage records within the Employer Portal on the GDOL website at [dol.georgia.gov](http://dol.georgia.gov). CSV and Excel files are accepted, which is perfect for employers who use software, e.g., QuickBooks, to manage payroll. Submission results are returned within a few hours, notifying you if file updates are required. Technical expertise is not required.

**Tax and Wage SFTP Process:** Optimal for large employers with over 15,000 employees and payroll service providers (PSPs) submitting reports for multiple employers. Reports are uploaded to GDOL's Secure File Transfer Protocol (SFTP) server. Technical expertise is required to establish a GDOL SFTP account and test.

Once a report has been filed online using the Internet, as a convenience, the system will retain your employees' names and Social Security Numbers for the next quarter's filing.

### Paper Filing

Employers with less than twenty-five (25) employees who choose not to file online may elect to submit a paper *Quarterly Tax and Wage Report (DOL-4N)*. The form is available on the GDOL website at [dol.georgia.gov](http://dol.georgia.gov) under **Forms and Publications**. An example of the form is on the following pages.

Complete each part of the report in accordance with the form's instructions and mail to:

Georgia Department of Labor  
P.O. Box 740234  
Atlanta, GA 30374-0234

If you need assistance, please contact the Employer Accounts Unit at 404.232.3245.

# EMPLOYER'S QUARTERLY TAX & WAGE REPORT (DOL-4N): PAGE 1

## COMPLETING PARTS I AND II OF EMPLOYER'S QUARTERLY TAX AND WAGE REPORT, FORM DOL-4N

**Part I** is designed for reporting wages and names of employees, including corporate officers. In the top section of the form, you must select the quarter ending month, enter the year, and your Georgia Department of Labor (GDOL) account number. If you are a new employer or have not been assigned an account number, enter "Applied For" in the account number field and attach form DOL-1A, Employer Status Report, if not previously submitted. Enter your business name and complete mailing address.

You must enter the Social Security Number, full last name and full first name and total reportable gross wages for the quarter for each employee. Reportable gross wages are the total gross wages (to include tip wages) minus 125 Cafeteria Plan deductions taken during the quarter. Wages must be reported for the quarter in which wages were actually paid. If you are an employer with twenty-five (25) or more employees, you must file electronically online at <https://dol.georgia.gov/employers>.

**Part II** is for reporting tax summary information and changes to your account.

- Line 1* Enter monthly covered employment data, as defined in *Line 1*
- Line 2* Show total reportable gross wages paid for the quarter (for all employees. Enter zeros, if no wages were paid this quarter).
- Line 3* Subtract non-taxable wages ( above \$9500 per employee per calendar year).
- Line 4* Enter the difference between *Line 2* and *Line 3*.
- Line 5* Compute Contribution Tax. Use the Contribution Tax rate as provided on your Annual Tax Rate Notice.
- Line 6* Compute Administrative Assessment. Use the Administrative Assessment rate as provided on your Annual Tax Rate Notice.
- Line 7* Compute interest for late payment at 1.5% per month (a month is one or more days of any calendar month after the due date). Interest accrues until all tax and administrative assessment are paid.
- Line 8* Enter penalty if the report is filed late. Penalty required is \$20 or .05% (.0005) of total wages, whichever is greater, for each month. Compute penalty as .05% (.0005) of total wages whenever total wages for the quarter are more than \$40,000.
- Line 9* To be completed by the Department, if applicable.
- Line 10* Enter the amount owed, adjusted by subtracting any credit(s) or adding any debit amount(s) on the account from previous quarters.

Account changes should be reported in Sections A-D at the bottom of Part II of the form. Should you need assistance completing Sections A-D call the Adjudication Section at 877-709-8185. Sign and submit Parts I and II together by the due date.

Visit [dol.georgia.gov](https://dol.georgia.gov) for more filing and payment options

If unable to pay online, make check or money order payable to Georgia Department of Labor, include your GDOL account number and mail to:

Georgia Department of Labor  
P. O. Box 740234  
Atlanta, GA 30374-0234

DOL-4N Instr. (R-11/22)  
EL3107

EMPLOYER'S QUARTERLY TAX & WAGE REPORT (DOL-4N): PAGE 2

EMPLOYER'S QUARTERLY TAX AND WAGE REPORT - PART I

GEORGIA DEPARTMENT OF LABOR - P.O. BOX 740234 - ATLANTA, GA 30374-0234 Tel. (877) 706-8185

43999



REPORT FOR THE QUARTER ENDING Month

Additional Wage Sheets Must be in this format.

DOL Account Number Qtr/Yr Total Tax Rate Form Must be Filed By

Parts I & II of this report must always be submitted. Enter zeroes in Total Reportable Gross Wages Paid This Quarter if no wages were paid for this quarter.

(Employer's Name)

(Street Address)

(Street Address)

(City)

(State)

(Zip + 4)

1. Social Security Number

2. Employee's Full Name

3. Total Individual Reportable Gross Wages Paid This Quarter

Last

First

\$ . . \$ . . \$ . . \$ . . \$ . . \$ . . \$ . . \$ . . \$ . . \$ . . \$ . . \$ . . \$ . . \$ . . \$ . . \$ . . \$ . . \$ . .

PAGE 1 OF 1 WAGE SHEETS

TOTAL WAGES FOR THIS PAGE \$

TOTAL REPORTABLE GROSS WAGES PAID THIS QUARTER \$

MESSAGE AREA



EL3103 DOL-4N (R-11/22)



# EMPLOYER'S QUARTERLY TAX & WAGE REPORT (DOL-4N): PAGE 3

## EMPLOYER'S QUARTERLY TAX AND WAGE REPORT - PART II

GEORGIA DEPARTMENT OF LABOR - P.O. BOX 740234 - ATLANTA, GA 30374-0234 Tel: (877) 709-8185

REPORT FOR THE QUARTER ENDING \_\_\_\_\_ Month

43999



### ELECTRONIC FORM PROCESSING

DO NOT staple any items to this page

DOL Account Number | Qtr/Yr | Total Tax Rate | Form Must be Filed By

**FORM ENTRY EXAMPLE :**  
(PLEASE PRINT CLEARLY)

						1	2	6	9	0 0

	(1ST MONTH)	(2ND MONTH)	(3RD MONTH)
1. For each month, report the number of covered workers who worked during or received pay for the payroll period which includes the 12th of the month.			
2. Total REPORTABLE GROSS WAGES Paid, This Quarter (combine all wages into one total.)	\$		
3. MINUS Non-Taxable Wages Paid This Quarter.....			
4. TAXABLE WAGES Paid This Quarter.....			
5. Contribution Tax Due % x taxable wages (line 4).....			
6. Administrative Assessment Due: % x taxable wages (line 4).....			
7. Interest On Lines 5 and 6: See Instructions Due After			
8. Penalty is for filing late, not based on total amount due: (See Instructions) Due After			
9. Balance as of			
10. TOTAL AMOUNT DUE: ( SUM of lines 5 thru 9).....	\$		

PARTS I & II OF THIS REPORT MUST BE SUBMITTED.

UNLESS PARTS I & II OF THIS REPORT ARE FILED AND THE TOTAL AMOUNT DUE IS PAID, A FI. FA. (TAX LIEN) WILL BE ISSUED AS REQUIRED BY LAW.

Return original forms (Parts I & II) with remittance to GA DEPT of LABOR

FOR DEPT USE ONLY

Phone (877) 709-8185 **EMPLOYER CHANGE REQUEST** - If ANY of the following items have changed, please complete the appropriate information below.

**A.** If you are a new employer, or the name of your business or MAILING ADDRESS has changed or is incorrect, enter the correct information below:

\_\_\_\_\_  
(Business Name)

\_\_\_\_\_  
(Street Address)

\_\_\_\_\_  
(Street Address)

\_\_\_\_\_  
(City) (State) (Zip + 4)

\_\_\_\_\_  
(Phone) (Email Address)

**B.** If the PRINCIPAL LOCATION of your business operations in GEORGIA has changed, enter the correct address below (DO NOT use a P.O. Box number for Principal Location):

\_\_\_\_\_  
(Street Address)

\_\_\_\_\_  
(Street Address)

\_\_\_\_\_  
(City) (State) (Zip + 4)

\_\_\_\_\_  
(Phone) (Email Address)

**C.** If your Federal Identification number has changed enter the correct number below:

If the Federal ID number changed due to a change in ownership, complete section D.

I certify that the information in this report and any subsequent pages attached is true and correct and that no part of the tax was or is to be deducted from the worker's wages

**D.** If your business was discontinued or if a change in ownership has occurred, please completed the following:

(Check One)

Business Discontinued  Entire Business Sold  Corporation Formed

Partners Added or Withdrawn  Merger  Partial Sale

Corporate Name Change Only (Attach copy of Amendment to Charter)

Other (Attach Explanation)

Effective Date (MM/DD/YY) / /

\_\_\_\_\_  
(New Owner's Name)

\_\_\_\_\_  
(Street Address)

\_\_\_\_\_  
(Street Address)

\_\_\_\_\_  
(City) (State) (Zip + 4)

\_\_\_\_\_  
(Phone) (Email Address)

(Employer Name and Address)



Signature and title of individual responsible for information provided

Phone No. Date  
EL3104 DOL-4N (R-11/22)

## TAX & WAGE REPORTS

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### EMPLOYERS WITH ONLY DOMESTIC SERVICE EMPLOYEES

Section 34-8-150 of the Georgia Employment Security Law provides for annual reporting of domestic service employees. Although the report is filed annually, the wages for each employee must be shown on a quarterly basis.

These reports may be filed online or on paper forms on or before January 31 for the prior calendar year. Forms for filing the annual report are mailed to employers in December of each year.

A penalty applies for the late filing of reports. Interest is assessed for tax payments remitted for a calendar year after January 31 of the following calendar year.

---

### MULTIPLE WORKSITE REPORTS

Employers with multiple locations and/or business activities are required to keep records of the following information and report it to the GDOL quarterly:

- Street address of each establishment, branch, outlet or office
- Nature of the operation, the number of persons employed
- Wages paid at each establishment

**This report is a statistical supplement to the *Quarterly Tax and Wage Report (DOL-4N)* and the totals must match with the totals on the *DOL-4N*.**

You may submit a typed list of all the worksite information in lieu of the form or you may submit this data on magnetic media.

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### ADJUSTMENTS OR CORRECTIONS TO PREVIOUS FILED REPORTS

Use a Report to *Add New Wages and/or Correct Reported Wages Form (DOL-3C)* to adjust or correct a previously filed report. (An example of the form is on the following page.) The quarterly and annual tax and wage report forms cannot be used for this purpose.

The corrected report should include all identifying information and the reason for the correction or adjustment to the original report. Taxes and any applicable interest due on any additions must be calculated at the tax rate that was in effect during the quarter in which the wages were paid.

The *Report to Add New Wages and/or Correct Reported Wages Form (DOL-3C)* can be obtained on GDOL's website at [dol.georgia.gov](http://dol.georgia.gov) under **Forms and Publications** or by contacting the Employer Accounts Unit at 404.232.3245.

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# REPORT TO ADD NEW WAGES AND/OR CORRECT REPORTED WAGES (DOL-3C)

Electronic Form Processing - DO NOT STAPLE OR SUBMIT COPIES - Use Black Ink

DOL - 3C (R-9/14)

<b>GEORGIA DEPARTMENT OF LABOR</b>	<b>REPORT TO ADD NEW WAGES AND/OR CORRECT REPORTED WAGES</b>	<b>*00301*</b>
		00301

Mail Completed Form To: GDOL - Employer Accounts, Room 752 148 Andrew Young International Blvd., N.E. Atlanta, Georgia 30303-1751 Phone: 1-877-709-8185	For Department Use Only <input type="checkbox"/> Wage Investigation Date Received <input type="checkbox"/> Supplemental <input type="checkbox"/> Correction MM / DD / YYYY
---	---

SECTION A	
DOL Account Number <input type="text"/> - <input type="text"/> Total Tax Rate <input type="text"/> . Qtr / Yr <input type="text"/> / <input type="text"/> End Date <input type="text"/> / <input type="text"/> / <input type="text"/> Federal I.D. Number <input type="text"/>	Employer Name, Address and E-mail Address

SECTION B			PLEASE INCLUDE YOUR DOL ACCOUNT NUMBER ON ALL CHECKS AND CORRESPONDENCE
DOL-4N, Item 2 Total Reportable Gross Wages	DOL-4N, Item 3 Non-Taxable Wages	DOL-4N, Item 4 Taxable Wages	

SECTION C						
Individual Quarterly Wages Reported And Corrected						
Social Security No.	Employee's Full Name	Pages	Total Reportable Gross Wages		Taxable Wages	
			Reported	Corrected	Reported	Corrected
<b>Totals</b>						

SECTION D				
	Increase		Decrease	
1. Total Reportable Gross Wage Corrections	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Non-Taxable Wage Corrections	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Taxable Wage Corrections	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Contribution Tax on Corrections				
5. Admin Assessment on Corrections				
6. Interest on Lines 4 & 5				
7. Additional Tax or Credit Due				

SECTION E	
Corrected Summary of Total Reportable Gross Wages	Corrected Summary of Taxable Wages

Explanation

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Submitted By \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_ Phone (\_\_\_\_) \_\_\_\_\_

## TAX & WAGE REPORTS

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### **SPECIAL WAGE REPORTING**

While processing a claimant's application for unemployment benefits, GDOL may ask you to report a former employee's quarterly wages prior to the date the Quarterly Tax and Wage Report (DOL-4N) for that quarter is due. The wages reported for this special request should be the same amount that will be reported on the regular quarterly or annual report.

Although you report the employee's wages on the special wage report, the same employee's wages should also be reported on the quarterly or annual report. Pay any taxes due on these wages when you file your normal quarterly or annual report.

---

### **SALE OR DISCONTINUATION OF A BUSINESS**

You are required to file any outstanding quarterly reports within ten (10) days of the sale or discontinuance of a business and pay any taxes due at that time.

If all of your employees are domestic service employees, the annual Tax and Wage Report (DOL-4) should be submitted with the applicable quarters completed.

---

### **FAILURE TO COMPLY**

If you do not submit your *Quarterly Tax and Wage Report (DOL-4N)* by the due date, you will be subject to a penalty of \$20 or .05 percent of your gross payroll, whichever is greater, for each month or fraction of a month the report remains delinquent. If you are unable to pay all or part of the tax due with a *Quarterly Tax and Wage Report (DOL-4N)*, you should still file the report by the due date to avoid late filing penalties and possible legal action. Legal action will be taken against your company if a report is delinquent for more than 60 days.

Taxes not paid by the due date accrue interest at a rate of 1.5 percent per month, or fraction of a month, until all amounts due are received by the GDOL. Liabilities not paid when due, including any taxes, interest, penalties, and costs will result in a lien being issued upon all property—both real and personal—of the liable employer or responsible party (parties).

The Georgia Employment Security Law permits the Commissioner of Labor to impose a cost of collection fee of 20 percent of any deficiencies for any taxable period due after January 1, 1995. This fee is in addition to all other applicable penalties, interest, and/or costs.

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## TAX PAYMENTS

### WHEN TO PAY

Payments of contributory tax amounts due should be submitted with the paper *Quarterly Tax and Wage Report (DOL-4N)* or online payment voucher. The amount due includes contribution taxes and the administrative assessment, if due.

Employers reporting UI taxes on a quarterly basis may defer total payments due of \$5.00 or less until the following January 31, if their account is not delinquent for reports or monies over \$5.00.

Payments for the fourth quarter cannot be deferred. The January 31st payment must include any amounts due for fourth quarter and any prior deferred quarter(s). Interest will accrue retroactively to the original due date for any deferred amounts not paid by January 31. Employers electing to defer payments must ensure all quarterly Tax and Wage Reports are filed timely.

Payments of reimbursable tax amounts due should be remitted within 30 days after the issuance of the reimbursable bill.

A special notification (DOL-1509) requesting submission of all delinquent Tax and Wage Reports is mailed to all delinquent employers in late August or early September in preparation for the upcoming year's tax rate calculation. If reports remain delinquent 30 days following the notice, the employer will not be eligible for a calculated rate computation and will be assigned the maximum rate allowable.

*Failure to receive the notice to file Tax and Wage Reports does not relieve you of the responsibility for timely filing of delinquent Tax and Wage Reports.*

**Taxes not paid when due are subject to interest charges and other collection costs.** (See **Failure to Comply** under **Tax and Wage Reports**.)

### HOW TO PAY

Payments may be made online or by printing an online payment voucher and mailing the voucher and payment to the GDOL. If you mail your payment, be sure to include your GDOL tax account number on all documents submitted for processing.

Online payments may be made by:

- credit/debit cards,
- electronic check (e-check) through a third party vendor for a fee, or
- electronic funds transfer (EFT, a.k.a. ACH debit).

The GDOL does not charge fees for EFT (ACH Debit); however, your banking institution may assess a transaction fee. If your bank account has an ACH block, you must contact your financial institution before making an ACH debit payment to have the block removed. Otherwise, you may have to choose a different payment option.

To make online payments, use the **Search** function on the GDOL's website at [dol.georgia.gov](http://dol.georgia.gov) and select the **File Tax and Wage Reports and Make Payments** link.





**PART 3:**

**UNEMPLOYMENT INSURANCE  
BENEFITS**





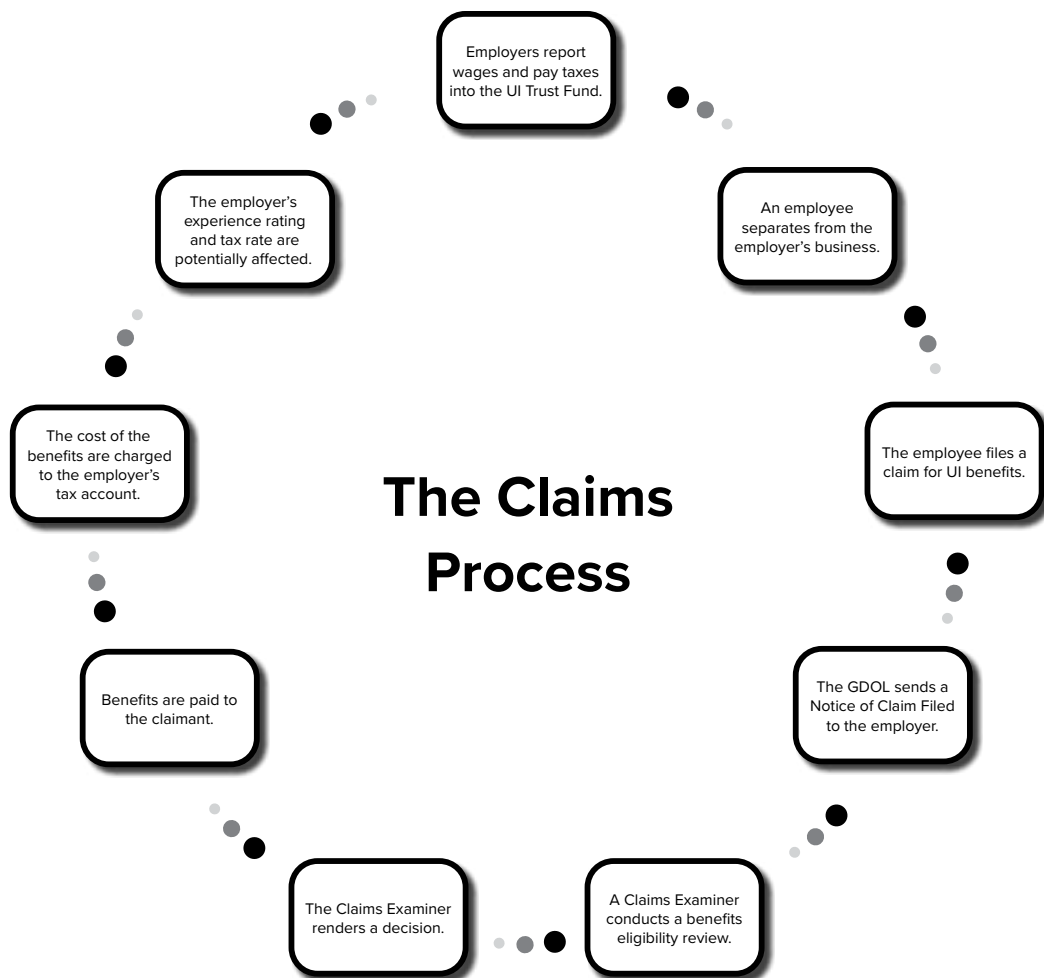
Because claims for unemployment benefits filed by your former employees may affect your experience rating, it is important that you understand how unemployment compensation is handled in Georgia. In this section you will learn:

- how claims affect your experience rating.
- how to handle employee separations and mass layoffs.
- what to do if your business is impacted by increased foreign imports or the relocation of production to foreign countries.
- how the GDOL can assist you if a natural disaster strikes your business.

## HOW CLAIMS AFFECT YOUR EXPERIENCE RATING

### CLAIMS PROCESS OVERVIEW

The following diagram provides an overview of the claims process and how it affects your experience rating, i.e., your UI tax rate.



### BENEFIT CHARGES

Generally, the tax accounts of liable employers are charged for any benefits paid to claimants. These charges are how the GDOL tracks:

- how many UI claims are being generated by your company;
- how much is being paid in benefits to claimants from your company; and
- how frequently claims are received from your employees.

This historical data, along with other factors, is used to determine your experience rating and resulting UI tax rate. (See **Tax Rates** for more information.)

### DATE OF INITIAL CLAIM

The initial filing date determines two very important things: the benefit year during which the claimant may file weekly claims and the period used to establish the claim. This "base period" determines the wages that will be used to compute the claimant's weekly and maximum benefit amounts, which will be potentially charged to the employer. Only the most recent employer as defined by O.C.G.A. § 34-8-43 is liable for charges. You must have paid an individual insured wages of at least ten times the weekly benefit amount on a claim to be a chargeable employer.

### AMOUNT OF WAGES EARNED

The higher the amount of wages you reported for the claimant during the period of employment, the higher your potential charges will be. Benefits charged to the most recent employer's account will not exceed the amount of wages paid during the period beginning with the base period of the individual's claim and continuing through the benefit year. (O.C.G.A. § 34-8-157)

## HOW CLAIMS AFFECT YOUR EXPERIENCE RATING

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**REASON FOR SEPARATION**

The reason for work separation directly affects the claimant's eligibility to receive UI benefits. If the reason for separation disqualifies the claimant from receiving benefits, you will not be financially liable for the claim.

---

**NUMBER OF EMPLOYEES**

If a claim is filed against a smaller employer with a small average annual payroll, that claim may potentially have a greater impact on the smaller employer than a claim filed against a larger employer with a larger average annual payroll.

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## EMPLOYEE SEPARATIONS

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### SEPARATION NOTICES

In accordance with O.C.G.A. § 34-8-190.(c) and GDOL Rule 300-2-7.06, you are required to complete a *Separation Notice (DOL-800)* for each worker released from employment, regardless of the reason for separation. An example of the form is on the following page. The form is available for download from GDOL's website at [dol.georgia.gov](http://dol.georgia.gov) under **Forms and Publications**.

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

The *Separation Notice (DOL-800)* should be completed, dated, and delivered to the employee on the last day of work in accordance with the instructions on the form. If the employee is not available at the time employment ends, the notice should be mailed to the employee's last known address within three days of the date the separation occurred or became known to the employer.

---

SEPARATION NOTICE (DOL-800): PAGE 1



State of Georgia  
Department of Labor

**SEPARATION NOTICE**

1. Employee's Name \_\_\_\_\_ 2. SSN \_\_\_\_\_

a. State any other name(s) under which employee worked. \_\_\_\_\_

3. Period of Last Employment: From \_\_\_\_\_ To \_\_\_\_\_

4. REASON FOR SEPARATION:

a. LACK OF WORK

b. If for other than lack of work, state fully and clearly the circumstances of the separation: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

5. Employee received payment for: (Severance Pay, Separation Pay, Wages-In-Lieu of Notice, bonus, profit sharing, etc.)  
(DO NOT include vacation pay or earned wages)

\_\_\_\_\_ in the amount of \$ \_\_\_\_\_ for period from \_\_\_\_\_ to \_\_\_\_\_  
(type of payment)

Date above payment(s) was/will be issued to employee \_\_\_\_\_

IF EMPLOYEE RETIRED, furnish amount of retirement pay and what percentage of contributions were paid by the employer.

\_\_\_\_\_ per month \_\_\_\_\_ % of contributions paid by employer

6. Did this employee earn at least \$9,490.00 in your employ? YES  NO  If NO, how much? \$ \_\_\_\_\_

Average Weekly Wage \$ \_\_\_\_\_

\_\_\_\_\_  
Employer's Name

\_\_\_\_\_  
Mailing Address

\_\_\_\_\_  
City State Zip Code

\_\_\_\_\_  
Employer's Telephone No. (Area Code) (Number)

**GA D. O. L. Account Number** \_\_\_\_\_

I CERTIFY that the above worker has been separated from work and the information furnished hereon is true and correct. This report has been handed to or mailed to the worker.

\_\_\_\_\_  
Signature of Official, Employee of the Employer or authorized agent for the employer

\_\_\_\_\_  
Title of Person Signing

\_\_\_\_\_  
Date Completed and Released to Employee

**NOTICE TO EMPLOYER**

At the time of separation, you are required by the Employment Security Law, OCGA Section 34-8-190(c), to provide the employee with this document, properly executed, giving the reasons for separation. If you subsequently receive a request for separation information, you may attach a copy of this form (DOL-800) as a part of your response.

**NOTICE TO EMPLOYEE**

**OCGA SECTION 34-8-190(c) OF THE EMPLOYMENT SECURITY LAW REQUIRES THAT YOU TAKE THIS NOTICE TO THE GEORGIA DEPARTMENT OF LABOR FIELD SERVICE OFFICE IF YOU FILE A CLAIM FOR UNEMPLOYMENT INSURANCE BENEFITS.**

**INSTRUCTIONS TO EMPLOYER FOR COMPLETION  
OF THIS SEPARATION NOTICE**

In accordance with the Employment Security Law, OCGA Section 34-8-190(c) and Rules pursuant thereto, a Separation Notice **must** be completed for each worker who leaves your employment, regardless of the reason for the separation. This notice shall be used where the employer-employee relationship is terminated and shall not be used when employer-filed claims (partial) or mass separation (DOL-402) notices are filed.

- Item 1. Enter employee's name as it appears on your records. If it is different from the name appearing on the employee's Social Security Card, report both names.
- Item 2. Enter the employee's Social Security Number. **Verify for accuracy.**
- Item 3. Enter the dates of employee's most recent work period.
- Item 4. a. If the reason for separation is for "LACK OF WORK," check box indicated.  
b. If the reason for separation is OTHER THAN "lack of work," give complete details about the separation in space provided. If needed, add a separate sheet of paper.
- Item 5. If any type payment, (i.e. Separation Pay, Wages-in-lieu of Notice, etc.) was made, indicate the type of payment and the period for which payment was made beyond the last day. Give the date on which the payment was/will be issued to the employee. **DO NOT** include vacation pay or earned wages.
- Item 6. Check the appropriate block YES or NO to indicate whether this employee earned at least \$9,490.00 in your employ. If you check NO, enter amount earned in your employ. Give average weekly wage (without overtime) at the time of separation.

Employer's Name. Give full name of employer under which the business is operated.

Address. Give full mailing address of the employer where communications are to be sent regarding a potential claim.

GA DOL Account Number Employer's 8-digit state account number assigned by GDOL.

Your state DOL Unemployment Insurance Account Number as it appears on your Quarterly Tax and Wage Report.

Signature. This notice must be signed by an officer or employee of the employer or authorized agent for the employer, and this person's title or position held with the employer must be shown.

Date. This notice should be dated and delivered to the separated employee in electronic or hard copy format.

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OCGA Section 34-8-256(b)

PENALTY FOR OFFENSES BY EMPLOYERS. "Any employing unit or any officer or agent of an employing unit or any other person who knowingly makes a false statement or representation or who knowingly fails to disclose a material fact in order to prevent or reduce the payment of benefits to any individual entitled thereto or to avoid becoming or remaining subject to this chapter or to avoid or reduce any contribution or other payment required from an employing unit under this chapter or who willfully fails or refuses to make any such contributions or other payment or to furnish any reports required under this chapter or to produce or permit the inspection or copying of records as required under this chapter shall upon conviction be guilty of a misdemeanor and shall be punished by imprisonment not to exceed one year or fined not more than \$1,000.00 or shall be subject to both such fine and imprisonment. Each such act shall constitute a separate offense."

OCGA Section 34-8-122(a)

PRIVILEGED STATUS OF LETTERS, REPORTS, ETC., RELATING TO ADMINISTRATION OF CHAPTER. "All letters, reports, communications, or any other matters, either oral or written, from the employer or employee to each other or to the department or any of its agents, representatives, or employees, which letters, reports, or other communications shall have been written, sent, delivered, or made in connection with the requirements of the administration of this chapter, shall be absolutely privileged and shall not be made the subject matter or basis for any action for slander or libel in any court of the State of Georgia."

**EMPLOYER NOTIFICATION TO EMPLOYEES OF THE  
AVAILABILITY OF UNEMPLOYMENT COMPENSATION**

Unemployment Insurance (UI) benefits are available to workers who are unemployed and who meet the state UI eligibility laws. You may file a UI claim the first week that your employment stops or your work hours are reduced.

For assistance or more information about filing a UI claim visit the Georgia Department of Labor's website at [dol.georgia.gov](http://dol.georgia.gov). You will need to provide the following information in order for the state to process your claim:

- Your legal name as it appears on your Social Security card
- Social Security Number
- Georgia Driver's License, if applicable
- Work authorization documents, if you are not a U.S. citizen
- Bank's routing number and your account number, if you want to receive your benefit payments via direct deposit
- Work history information for the last 18 months, to include your separation notice, if provided by your employer

You can file your claim online using any Internet accessible device. Follow these steps to file your claim online:

1. Go to [dol.georgia.gov](http://dol.georgia.gov).
2. Select **Apply for Unemployment Benefits**.
3. Answer the questions completely.
4. Download and read the **UI Claimant Handbook**. Information in this handbook provides detailed instructions regarding the unemployment insurance (UI) program and the "Next Steps" to follow after submitting your claim.
5. Record your **Confirmation Number**. A confirmation email will be sent to the email address provided when completing the claim application. (If you do not receive a confirmation number, the application was not successfully completed. It remains on the system for 24 hours. Log in again and make sure you select FINISH to receive a confirmation number.)

If you have questions about the status of your claim, you can check the status of your claim online at [dol.georgia.gov](http://dol.georgia.gov) by using **My UI (Check My UI Claim Status)**.

For assistance, contact UI Customer Service at 1.877.709.8185 Monday–Friday, 8:00 a.m. – 4:30 p.m. EST or email Customer.Service@gdol.ga.gov.

### HOW THE GDOL CAN HELP

The Worker Retraining and Adjustment Notice (WARN) Act requires employers with 100 or more employees to provide notice to affected workers or their representatives (e.g., a labor union); to the State dislocated worker unit; and to the appropriate unit of local government at least 60 days prior to a plant closing or layoff. To notify the state, go to the Technical College System of Georgia (TCSG) website at [tcsge.edu/worksource/rapid-response](https://tcsge.edu/worksource/rapid-response) and click **Georgia WARN Filing Portal**. Upon submission of the notification, the TCSG will contact you to discuss your needs.

Our partners at the Technical College System of Georgia (TCSG) can assist your employees with reemployment services, including:

- resumes,
- interviewing skills,
- services for employees with disabilities, and
- veterans' services.

Contact TCSG by telephone: 404.982.7985 or email: [Workforce@tcsge.edu](mailto:Workforce@tcsge.edu).

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### VOLUNTEERING FOR A LAYOFF

When you ask employees to volunteer for a layoff due to a lack of work, create a list of volunteers. The employees you accept from the list will be considered “unemployed due to lack of work.” To be eligible for unemployment benefits, they must remain with your company while work is available and until the agreed upon termination date.

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### MASS SEPARATIONS NOTICES

A mass separation occurs whenever 25 or more employees in one establishment are separated on the same day for the same reason, and the separation is permanent or for an indefinite period lasting at least seven or more days. A mass separation notice is required when the reason for separation is lack of work or a reason other than a labor dispute.

When the layoff is due to a lack of work or reason other than a labor dispute, you are required to furnish a *Mass Separation Notice (DOL-402)* to the GDOL with a copy of the *Mass Separation Notice Continuation Sheet (DOL-402A)* within 48 hours after the date of separation. These forms are accessible on the GDOL website at [dol.georgia.gov](https://dol.georgia.gov) under **Forms and Publications**. Submit the completed forms by fax at 404.232.3199 or email at [Mass\\_Separations@gdol.ga.gov](mailto:Mass_Separations@gdol.ga.gov).

#### Labor Dispute

The *Mass Separation Notice (DOL-402)* is also required in the case of total or partial unemployment due to a strike, lockout, or other labor dispute. The form must be filed within 48 hours after such unemployment first occurs. The Form DOL-402 substantiates the existence of a dispute and will be faxed to 404.232.3313 or mailed to:

Georgia Department of Labor  
UI Legal Unit  
Suite 826, Sussex Place  
148 Andrew Young International Boulevard, N.E.  
Atlanta, GA 30303-1751

Upon the GDOL's request, the employer must furnish the names and social security numbers of the workers separated due to strike, lockout, or other labor dispute within four (4) business days.

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# MASS SEPARATION NOTICE (DOL-402)

## GEORGIA DEPARTMENT OF LABOR - MASS SEPARATION NOTICE

148 Andrew Young International Blvd., N.E., Suite 700

Atlanta, GA 30303-1751

Email: Mass\_Separations@gdol.ga.gov Fax (404) 232-3199

Employer \_\_\_\_\_ Account Number \_\_\_\_\_

Street Address \_\_\_\_\_ City \_\_\_\_\_

State \_\_\_\_\_ Zip \_\_\_\_\_ Telephone \_\_\_\_\_

### INSTRUCTIONS

When 25 or more employees in one establishment are separated on the **same day, for the same reason**, and the separation is permanent, for an indefinite period or for an expected period of seven days or more, complete this form, and the Mass Separation List of Workers (DOL-402A). A separate list should be completed for each set of employees who are separated on different days or for different reasons.

Submit this form and the list of workers to the department within 48 hours after the date of separation. This will ensure that claims are handled efficiently and could eliminate requests to you for information on an individual basis. (See attached instructions).

1. What is the reason for the mass separation (check one):

Totally separated because of lack of work without a definite date to return to work.

Separated because of lack of work with a definite date to return to work.

Separated due to a natural disaster (Ex. hurricane, tornado, flood)?

i. Date(s) of the disaster affecting your business: \_\_\_\_\_

Separated as a result of a vacation period or planned shutdown, due to an established employer custom, practice, or policy as evidenced by the previous year or years?

i. Was an announcement made at least 30 days prior to the scheduled period?

Yes  No

ii. Is there a paid vacation plan applicable to the employees who meet the eligibility requirements of the plan?  Yes  No

a. If yes, have ALL these employees met the eligibility requirement?

Yes  No

Other reason (leave of absence with or without pay, furlough, etc.)

Specify/Explain: \_\_\_\_\_

\_\_\_\_\_

2. What is the last day worked? \_\_\_\_\_

3. What is the expected return to work date? \_\_\_\_\_

MASS SEPARATION NOTICE CONTINUATION SHEET (DOL-402A)

GEORGIA DEPARTMENT OF LABOR  
MASS SEPARATION NOTICE - CONTINUATION SHEET

Employer \_\_\_\_\_ Account Number \_\_\_\_\_

Social Security Number	Employee Name (List Alphabetically)		Worker earned \$6,600 or more		Retired?		Separation Pay (Severance , Wages in Lieu of Notice) If yes, complete and indicate period if monies are for specified period				EDW?		
	Last	First	Yes	NO	Yes	No	Date Paid	Amount	Avg Gross Wkly Wage	Lump Sum Yes   No	Specified Period From   To	Yes	No

DOL-402A (R-7/18)

## SPECIAL ASSISTANCE PROGRAMS

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### INTRODUCTION

GDOL offers several programs to assist you when layoffs are necessary or when disaster strikes your business. These programs include:

- Extended Benefits (when funding is approved by the U.S. Congress)
  - Trade Adjustment Assistance (TAA)
  - Disaster Unemployment Assistance (DUA)
- 

### TRADE ADJUSTMENT ASSISTANCE (TAA)

Workers who lose their jobs as a result of increased imports from, or shifts in production to, foreign countries may be eligible for special benefits under the Trade Adjustment Assistance (TAA) program. A petition for Trade Adjustment Assistance may be filed by a group of three or more workers, by a company official, by a State Workforce Agency, or by a union or other duly authorized representative of such workers. To file a petition or obtain more information, visit the USDOL's website at [doleta.gov/tradeact](http://doleta.gov/tradeact). Petitions can be filed online or by downloading and completing the *Petition for Trade Adjustment Assistance Form (ETA-9042)*.

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

Please contact the TAA unit at 877.709.8185, say "Trade Act Assistance", for additional information on TAA benefits.

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### DISASTER UNEMPLOYMENT ASSISTANCE (DUA)

The Disaster Unemployment Assistance (DUA) program provides unemployment benefits and reemployment assistance services to individuals unemployed as a direct result of a major disaster declared by the President of the United States. Benefits are federally financed and payable to individuals who:

- lived or worked in the disaster area at the time of the disaster;
- no longer have a job or place to work;
- cannot reach their work;
- cannot perform their job because of damage at their place of work (this includes individuals whose place of employment is inaccessible due to its closure by the federal government); or
- who cannot work due to personal injury as a direct result of the disaster.

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

Applications for DUA must be filed within 30 days of the date of the announcement by the GDOL that DUA is available. Applications filed more than 30 days after the announcement will be reviewed to determine if the applicant had good cause for filing late. No initial application will be accepted after the expiration of the disaster assistance period.

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When one of your former employees files a claim for unemployment benefits, certain requirements must be met by the claimant and you, the employer. If the claim is determined to be valid and benefits paid, the amount of the benefit payments will be charged against your tax account and may affect your experience rating.

- about the eligibility requirements for claimants to receive benefits.
- about the types of claims
- how the claim filing process works.
- how to file employer-filed claims (EFC).
- what can disqualify claimants from receiving benefits.

## CLAIMANT ELIGIBILITY REQUIREMENTS

### INTRODUCTION

Georgia law requires individuals to meet all of the following requirements to be paid benefits:

- Sufficient insured wages
- Job separation due to no fault of their own
- Proof of lawful presence in the U.S.
- Able, available, and actively searching for work

### EARNED WAGES

Claimants must have earned enough insured wages during the base period to qualify for benefits. The regular base period is the first four of the last five calendar quarters completed at the time the claim is filed.

Quarter 1	Quarter 2	Quarter 3	Quarter 4	Lag Quarter	Quarter When Claim is Filed
✓	✓	✓	✓	x	x

The easiest way to determine the base period is to disregard the quarter in which the claim was filed and the quarter immediately preceding it (the lag quarter). Then, go back four quarters from that time. The base period is the year proceeding the lag quarter.

To meet the wage requirements, claimants:

- must have earned wages with a liable employer in at least two quarters of the base period; and
- their insured wages must equal at least \$1,134 in the two quarters of the base period in which they earned the highest wages; and
- their total wages during the base period must equal at least one and one-half times the amount of money they were paid in the quarter in which they earned the highest wages.

The claimant must notify GDOL within 15 days of any missing wages within the base period including wages earned in another state.

If the claim cannot be established using the regular base period, an alternative base period will automatically be used. The alternative base period is the last four calendar quarters completed at the time the claim is filed.

### REASON FOR SEPARATION

Eligibility to receive benefits is also based on the reason for separation from the most recent employer. The most recent employer is defined as the last liable employer the claimant worked for and was separated.

A claimant could potentially qualify for benefits if:

- laid off due to lack of work;
- still working, but the employer reduced their hours due to a lack of work;
- fired for a reason other than misconduct; or
- the separation was voluntary and for a good work-related reason.

Information is obtained from the most recent employer to verify the reason for separation. However, the burden of proof is on the party who initiated the separation. Voluntary separations are initiated by the employee. Therefore, the claimant must show proof of a good work-connected reason to quit. Involuntary separations are initiated by employers. Thus, the employer must prove the discharge resulted from a specific work-connected act of misconduct that occurred close to the time of dismissal, and the claimant knew (or should have known) he/she would be discharged for such a reason.

## CLAIMANT ELIGIBILITY REQUIREMENTS

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### PROOF OF LAWFUL PRESENCE IN THE U.S.

When claimants who are 18 years of age or older file a claim, they must sign an *Applicant Status Affidavit* attesting they are:

- U.S. citizens or legal permanent residents; or
- non-citizens legally present in the U.S.

The affidavit is a one-time requirement for U.S. citizens. However, each time a non-citizen files a claim for UI benefits, Employment Authorization Document(s) must be provided. The GDOL will verify the claimant's registration status with the U.S. Department of Homeland Security.

Failure to return the original completed, signed, and notarized *Applicant Status Affidavit* and a copy of valid government-issued picture identification within ten (10) days, will result in a delay or denial of benefits. Decisions regarding the claim cannot be made and benefits cannot be paid until the affidavit is completed and the information verified.

Claimants will be required to verify their identity using the applicable methods and services.

Claimants should use existing login information for identity verification services when prompted to do so. GDOL uses multiple sources to verify their identity.

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## CLAIMANT ELIGIBILITY REQUIREMENTS

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### AVAILABILITY TO WORK & WORK SEARCH

To receive benefits, claimants must first be physically able to do some type of work. Claimants do not have to be physically able to perform the duties of the last job or of an established trade or occupation, but they must be able to perform work that is available within the community or surrounding area for which wages may be paid.

Claimants must be available to work and have no personal restrictions, such as lack of child care, transportation, etc., that would interfere with immediate acceptance of employment. They must show proof they are actively searching for work on a weekly basis.

Additionally, they are required to accept all suitable work. They must be willing to accept a job under the same working conditions in which they earned the wages used to establish their claim, provided there is a reasonable expectation of obtaining that type of work. Also, if their base period wages were earned in an industry requiring three shifts of work, they must be willing to accept work on at least two shifts, including the last shift worked.

As the length of their unemployment increases, they are expected to adjust their employment expectations with respect to earnings, working conditions, job duties, and prior training and/or experience. After ten (10) weeks of collecting benefits, they must be willing to accept an hourly wage that is at least 66 percent of the average hourly wage they earned during the quarter of highest wages in the period used to establish their claim.

#### **To meet the work availability and work search requirements, claimants must:**

- register for Employment Services through WorkSource Georgia managed by our partners at Technical College Systems of Georgia (TCSG) unless exempt by law.
- be physically able to perform some type of work (even if it is not their regular field of work).
- be available to work and have no unreasonable restrictions that would keep them from working.
- be actively looking for suitable work each week.
- complete verifiable job search activities on three or more days each week. (Employers may be contacted to verify this information. See **Work Search Audit Program** under **Fraud Prevention and Detection**.)
- keep a detailed record of their work search activities and submit this information to the GDOL weekly.
- accept all referrals from the GDOL for suitable work.
- accept all offers of suitable work from employers.
- report any failure to seek or accept work (even if they feel the work was not suitable) to the GDOL during the week in which it occurs.
- go to the career center when instructed by the GDOL.

*If a job seeker refuses to accept a job offer, fails a pre-employment drug test, or fails to report for work, notify the GDOL immediately.*

*If the individual is receiving UI benefits, refusal of suitable work or failure to pass drug tests is considered fraud. See **Fraud Prevention and Detection** for instructions on reporting job refusals and failure to pass drug tests.*



## TYPES OF CLAIMS

<b>INTRODUCTION</b>	<p>There are five types of claims in which YOU may be involved:</p> <ul style="list-style-type: none"><li>• Regular UI claims</li><li>• Interstate claims</li><li>• Employer-Filed Claims</li><li>• Extended benefits</li><li>• Claimant Trainee Additional Benefits (CTAB)</li></ul>
<b>REGULAR UI CLAIMS</b>	<p>Regular UI claims are simply claims filed by individuals who reside in Georgia. You may be requested to provide separation information regarding former employees. Information should be furnished within the time limits specified in any such request.</p>
<b>INTERSTATE CLAIMS</b>	<p>If an individual earned base period wages in covered employment in Georgia and becomes unemployed before or after moving to another state, the individual may be eligible to file an interstate claim using Georgia wages.</p> <p>Conversely, if an individual moves to Georgia after earning base period wages in another state, an interstate claim may be filed from Georgia using wages earned in other state(s). For this reason, an employer may be requested to provide separation information regarding former employees either to the State of Georgia or to any other state. Information should be furnished within the time limits specified in any such request.</p>
<b>EMPLOYER-FILED CLAIMS</b>	<p>Partial unemployment benefit claims are filed by employers on behalf of their employees when it is necessary to reduce their employees' work hours for a short period.</p>
<b>EXTENDED BENEFITS</b>	<p>The Extended Benefits Program provides for additional weeks of benefits beyond the maximum 14–26 weeks of regular UI benefits when funding is approved by the U.S. Congress. When Georgia's insured unemployment rate (IUR) reaches a certain percentage as established by legislation and other requirements are met, extended benefits may be payable to claimants who have exhausted regular benefits.</p> <p>You may be requested to provide separation information regarding former employees. Information should be furnished within the time limits specified in any such request.</p> <p>Because Georgia is reimbursed by the federal government for 50 percent of all but the first week of extended benefits, Georgia employers are charged 100 percent of the first week of benefits. Governmental agencies are charged 100 percent of all weeks paid with extended benefits.</p>
<b>CLAIMANT TRAINEE ADDITIONAL BENEFITS (CTAB)</b>	<p>Individuals who were permanently or indefinitely laid off from a declining occupation (as designated by the GDOL) may be eligible for Claimant Trainee Additional Benefits (CTAB), if they are attending a training program as preparation to enter a high-demand occupation (as designated by the GDOL). In accordance with the 2014 Georgia HB 714, CTAB is available when:</p> <ul style="list-style-type: none"><li>• the state's seasonally adjusted unemployment rate equals or exceeds 11 percent;</li><li>• the individual has exhausted all rights to regular unemployment benefits; and</li><li>• the individual is enrolled and making satisfactory progress in a training program approved by the GDOL or authorized under the Workforce Investment Act (WIA).</li></ul>

## THE CLAIMS FILING PROCESS

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### CLAIMS FILING PROCESS OVERVIEW

The claims filing process is as follows:

1. Individuals file a claim with the GDOL for unemployment benefits. They must list their employment history for the last two years prior to filing the claim.
2. The GDOL reviews the application for completeness and accuracy and contacts individuals and employers for additional information, if needed.
3. The application is processed. A Benefit Determination (monetary) is mailed to claimants to show wages reported in the base period. The base period is the first four of the last five completed calendar quarters. If there are insufficient wages to establish a claim using that base period, an alternative base period may be used. The alternative base period is the last four completed calendar quarters immediately preceding the effective date of a claim.
4. The GDOL sends a *Notice of Claim Filing (DOL-1199FF(1))* and *Request for Separation Information (DOL-1199FF)* to any employer who could potentially be affected by the claim. State Information Data Exchange System (SIDES) and SIDES E-Response participants will receive electronic notification of claims filed. Separation information should be furnished within the time limits specified in any such request. (See **Responding to Claims Notices**.)
5. Claimants begin certifying for benefits each week while awaiting the final eligibility determination from the GDOL.
6. The GDOL reviews the claim to determine if the claimants meet the reason for separation and availability for work eligibility requirements. If the reason for separation is something other than lack of work, a Benefit Eligibility Review is conducted. Employers may be contacted for additional information to determine eligibility.
7. A Claims Examiner's Determination (non-monetary) is mailed to all parties involved.
8. The employer or claimant may appeal the determination. (See **Appeals** for more information.)

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### BENEFITS ELIGIBILITY REVIEW

If the reason for separation was an issue other than lack of work, you may be asked to participate in a Benefit Eligibility Review, which is a fact-finding telephone interview. The purpose of the interview is for the Claims Examiner to gather as much detailed information about the separation as possible.

The law places the burden of proof on the employer in cases involving discharge. Copies of the separation notice, warnings, reprimands, performance appraisals, attendance records, or any other documents regarding separation will be beneficial to the case and should be submitted to the Department prior to the telephone interview date. Detailed separation information and timely responses to any requests for additional information are vital to protecting your tax rate.

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### CLAIMS DETERMINATIONS

The GDOL will review the claimant's application for benefits and make two determinations regarding the claim: UI Benefit Determination and Claims Examiner's Determination, they will receive two separate determinations. The first will tell if the claimant has enough insured wages to establish a valid claim. If there are enough insured wages to establish a valid claim, they will receive the second determination informing if benefits are approved or denied.

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## THE CLAIMS FILING PROCESS

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### MONETARY DETERMINATIONS

The monetary determination establishes the following:

- If there are enough valid wages to establish a claim
- Weekly Benefit Amount (WBA)
- Maximum number of weeks the claimant can receive benefits
- Maximum Benefit Amount (MBA)
- Seasonally adjusted UI rate in effect at the time the claim is filed

#### **Weekly Benefit Amount**

The weekly benefit amount (WBA) is calculated by dividing the total wages the claimant was paid in the two highest quarters by 42. The minimum and maximum WBA is established by the legislature. Currently, the minimum WBA is \$45 and the maximum WBA is \$365. The established WBA is based on the individual's earnings and may range from the legislatively established minimum amount to the maximum amount.

If the sole reason a valid claim cannot be established is the claimant's total wages do not equal one and one-half times the wages earned in the quarter of the highest wages, an Alternate Calculation will be used. The Alternate Calculation divides the high quarter wages by 21 to establish the potential WBA up to the established maximum. The WBA will then be multiplied by 40 and compared to the total base period wages. If the total base period wages are greater than the WBA multiplied by 40, then a valid claim can be established.

#### **Maximum Number of Weeks**

The potential maximum number of weeks a claimant can receive benefits is determined by the date the claim is filed and the seasonally adjusted unemployment rate, which is established in April and October of each year. The number of weeks of benefits ranges from a minimum of six (6) weeks to a maximum of 14–26 weeks.

#### **Maximum Benefit Amount**

The maximum benefit amount (MBA) is the total amount of benefits that can be paid to a claimant during a benefit year. A benefit year is the 52-week period beginning on the Sunday of the week a new, valid claim is filed regardless of the day it is actually filed. The MBA is one-fourth of the total base period wages or 14–26 times the weekly benefit amount, whichever is less.

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### NON-MONETARY DETERMINATIONS

The non-monetary determination advises the claimant and employer if benefits are allowed or denied. The copy sent to the employer indicates potential chargeability.

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### APPEALS

If either party disagrees with the GDOL's determination(s), an appeal may be filed in writing within 15 calendar days from the date on the determination letter. See the **Appeals** chapter of this handbook for more information.

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## EMPLOYER-FILED CLAIMS

<b>WHAT IS AN EMPLOYER-FILED CLAIM (EFC)?</b>	<p>When it is necessary to reduce your employees' work hours for a short period, you may file an employer-filed claim (EFC) on behalf of your employees. This enables you to retain your workforce during short periods of time when less than full-time work is available.</p> <p>You should file an EFC for any complete pay period week during which full-time employees work less than full-time due to a lack of work only and earn an amount not exceeding their weekly benefit amount plus \$50.</p>
<b>EMPLOYER-FILED CLAIM SPECIFICATIONS</b>	<p>You must meet the following conditions to submit employer-filed claims:</p> <ul style="list-style-type: none"><li>• Have a registration date of five (5) years or more in the past.</li><li>• Be current on all quarterly tax and wage reports.</li><li>• Be current on all quarterly contribution taxes, assessments, penalties and interest.</li><li>• Can only submit employer-filed claims for weeks ending no more than 30 days in the past.</li></ul>
<b>EMPLOYER-FILED CLAIM GUIDELINES</b>	<p>Follow these guidelines regarding partial claims:</p> <ul style="list-style-type: none"><li>• A week of partial unemployment consists of your established pay period week. Employers must use a Saturday week ending date (WED) when filing employer-filed claims. The employer can submit an EFC any day of the 7-day calendar week; however, the WED for which payment is requested must be a Saturday date.</li><li>• You may submit no more than six consecutive weeks of employer-filed claims if an individual has no earnings.</li><li>• The benefit year of an employer-filed claim begins with the first pay week ending date submitted. Computed from this date, the base period is the first four of the last five completed calendar quarters. (If there are insufficient wages to establish a claim using that base period, an alternative base period may be used. The alternative base period is the last four completed calendar quarters immediately preceding the effective date of a claim.)</li><li>• Do not submit an employer-filed claim for a worker who has not been available for work for an entire week or if the employee is on a scheduled vacation as defined in the section on disqualification for benefits. Do not submit low earnings reports on personnel who are employed by a temporary agency but who work at the employer's place of business.</li><li>• Do not submit employer-filed claims on employees hired for part-time work; employees who have quit, been discharged, or are on leave of absence; or who have base period wages earned in another state or with a federal or military employer. These employees should file their own claims for UI benefits.</li><li>• Advise each employee for whom you filed an EFC that they must complete an Employer-Filed Claim Profile to include verification of identity, before payments will be made. During completion of the employer-filed claim profile, employees are given the option of having federal and/or state income taxes withheld by the GDOL during the claim year. An employee is allowed one change in withholding status during the benefit year. Employees may create a profile online by accessing their MyUI Claimant Portal.</li><li>• The employee's name, social security number, and date of birth must match the Social Security Administration's records. If the information does not match, the employee will have to provide documentation substantiating his/her identity. Failure to provide the requested documents will delay the employee's benefit payments or may result in disqualification from receiving benefits.</li><li>• Employees for whom you filed an employer-filed claim are not required to report to a GDOL career center or register for Employment Services. In addition, the employees will not be referred to other jobs by the GDOL.</li><li>• Report any vacation pay, holiday pay, and/or earnings during the week in which it was earned, NOT during the week it was paid to the employee.</li><li>• Report any additional income employees are receiving to the GDOL, including the type of income, monthly amount, and whether it is a disability pension. For example, if an employee is receiving a pension, retirement pay, an annuity, or similar periodic payment from previous employment, report it to the GDOL. Any change in the amount the employee is receiving should also be reported to the GDOL immediately. Social Security benefits do not have to be reported.</li><li>• Report any earnings from other employment (part-time secondary employment).</li></ul>

### HOW TO FILE AN EMPLOYER-FILED CLAIM

Filing employer-filed claims electronically results in faster payment. Filing employer-filed claims results in your employees receiving unemployment insurance (UI) benefit payments faster, usually within 48 hours for claims filed electronically.

#### **Filing Online**

Filing employer-filed claims online requires a registered user in the Employer Portal. You must be a registered user on the Employer Portal with administrator or user privileges permitting you to submit employer-filed claims. If your company is not registered on the Employer Portal, you must first establish an administrator account.

Download the Administrator Guide on the Employer Portal login page and follow the step-by-step instructions. If a third-party service provider is the administrator on your account, ask them to add you as a user and give you the ability to file employer-filed claims.

If you are already a registered user on the portal, but are not currently permitted to file employer-filed claims, contact your Employer Portal administrator for assistance.

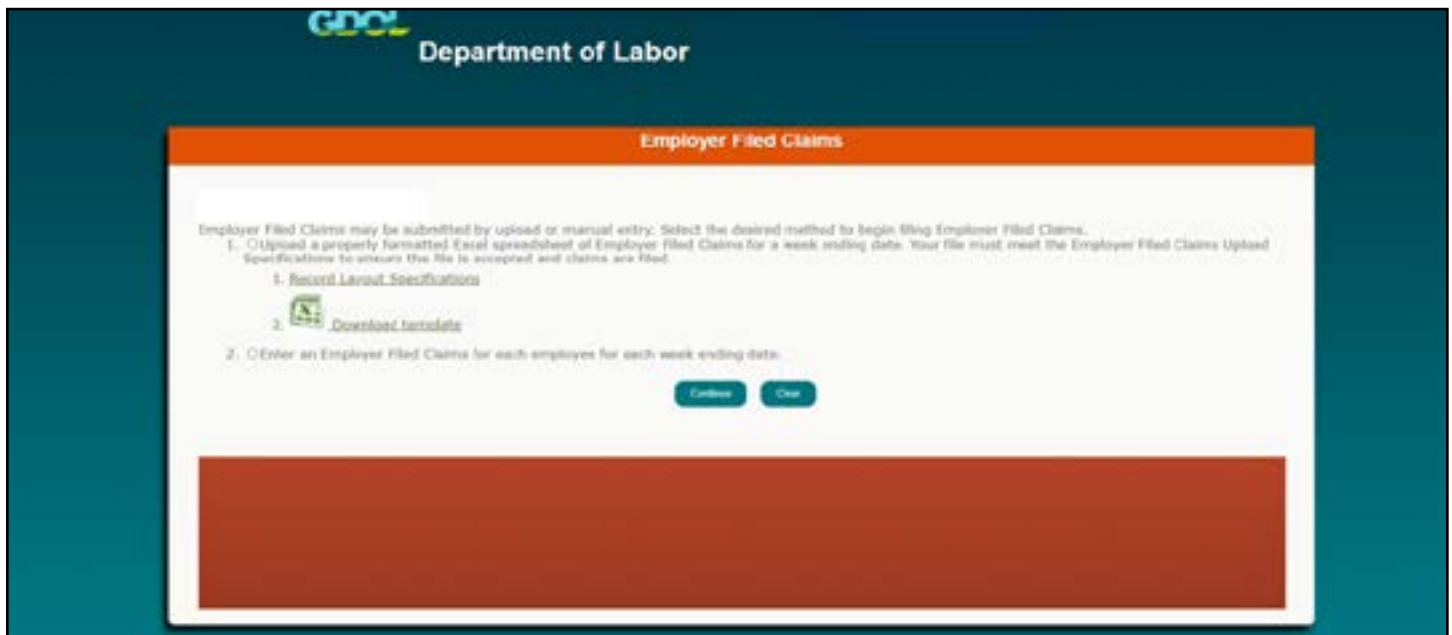
If you have questions, you may obtain assistance with Employer-Filed Claims information by contacting the Employer-Filed Claims Unit at 1-877.709.8185 when prompted say "employer-filed claims".

#### **Multi EFC Claims Upload**

You can file claims for multiple employees by uploading an Excel spreadsheet via the Employer Portal. When creating your upload file, you must use the Department's Excel Template for Employer-Filed Claims and adhere to the record layout specifications. You can view and download the Excel template and EFC record layout specifications by logging into the Employer Portal.

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## MULTI EFC CLAIMS UPLOAD



**Employer Filed Claims**

Each employer filed claim record must include a valid Social Security Number (SSN) in the proper format for a successful submission.

**Record Layout Specifications:** All employer filed claim records created as Microsoft Excel must adhere to the record layout specifications below.

Field Name	Type	Maximum Size	Alignment	Required	Description
Social Security Number	Numeric	11	Right Justified	Required	The employee's SSN (example 123-45-6789 or 123456789)
WTD	Numeric	10	Left Justified	Required	Enter the week ending date (MM/DD/YYYY)
First and last Name	Alphabetic	30	Left Justified	Required	Enter the employee's first and last name
Street Mailing Address	Alphanumeric	25	Left Justified	Required	Enter the employee's street mailing address
Mailing City	Alphabetic	12	Left Justified	Required	Enter the employee's mailing city
Mailing State	Alphabetic	2	Left Justified	Required	Enter the employee's mailing state
Mailing Zip	Numeric	5	Left Justified	Required	Enter the employee's mailing zip
Employee's County of Residence	Alphabetic	35	Left Justified	Required	Enter the employee's county of residence
Telephone Number	Numeric	14	Left Justified	Required	Enter the employee's telephone number
Date of Birth	Numeric(MM/DD/YYYY)	10	Left Justified	Required	Enter the employee's date of birth

## EMPLOYER-FILED CLAIMS

### EMPLOYER-FILED CLAIM PAYMENTS

Advise your employees they have two options for receiving their unemployment benefits—direct deposit or debit card. Employees must set up an Employer-Filed Claim Profile and verify their identity with ID.me before payments can be made. Employees may create a profile online by accessing their MyUI Claimant Portal.

If no direct deposit information exists or there has been no direct deposit activity for 90 days, benefit payments will be deposited to a Georgia UI Way2Go Debit MasterCard®, operated by the Go Program® and issued by Comerica. The debit card is valid for three years. Tell the employee to call Way2Go Debit MasterCard® Customer Service at 1.888.929.2460 if the card is not received or to report a lost or stolen card.

## DISQUALIFICATION FOR BENEFITS

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### **BASIC QUALIFICATION ISSUES**

The Department must determine job loss is through no fault of their own for claimants to receive UI benefits. In separation determinations, the burden of proof is on the party who initiated the separation. If the claimant was discharged, the employer must prove the separation resulted from misconduct connected to the claimant's work. If the claimant quit, the claimant must prove there was a good cause connected with the work. The emphasis is always on the cause or incident that resulted in the separation. In the case of a discharge, the focus is on the final incident that caused the employer to release the claimant. In the case of the claimant quitting, the focus is on the final problem that caused the claimant to decide it would be better to leave than stay.

The primary categories for which claimants are potentially disqualified from receiving benefits are:

- Discharge or Suspension for Misconduct
- Voluntary Quitting
- Refusal of Suitable Work
- Work Stoppage (in a labor dispute)
- Receipt of Wages in Lieu of Notice, Workers' Compensation, or Retirement

The following describes the conditions in each category under which claimants may be disqualified. You are encouraged to be familiar with the disqualification provisions in order to protect your experience rating and minimize charges to your tax account.

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### DISCHARGE OR SUSPENSION FOR MISCONDUCT

*Misconduct* is defined as something the claimant did or failed to do that:

- exhibits a willful disregard of the employer's interest(s);
- was in violation of a rule, policy, or law; and
- was within the claimant's power of control to avoid.

As the employer, you must prove:

- the claimant was fired for a specific act of work-connected misconduct that occurred close to the time of discharge, **and**
- the claimant knew or should have known he/she would be fired for such a reason. You will need to prove these things with documentation and firsthand testimony.

#### **Common Employer Mistakes**

The most common mistakes employers make when discharging or suspending employees are:

- **Failure to give a final warning prior to discharge or suspension.** In an unemployment claim, the question is not whether you had the right to discharge the employee for any legal reason and without prior warnings. The question to be answered is: Did the action(s) of the claimant cause the discharge or suspension? In addition, were the action(s) sufficient to meet the definition of misconduct and, thereby, justifying the state's denial of unemployment benefits?
- **Failure to follow the stated disciplinary policy.** Not following your own policy provides the claimant written evidence of mistreatment.
- **Firing the employee for an accumulation of incidents instead of a specific and final incident.** Firing claimants for occurrences unrelated to the final incident shows failure to justify a sufficient reason for discharge. You can use prior incidents to support your position, but concentrate on the final incident.
- **Permitting too much time to pass between the final incident and the discharge.** Not acting in a timely manner gives the appearance you accepted the employee's behavior and discharged at your convenience.
- **Accusing the employee of failure to satisfy performance standards.** Statements such as, "We fired the claimant for an inability to do the job," "The claimant was incompetent," or "The claimant never seemed to grasp the job" does not prove misconduct. Inability by itself is not misconduct. You must show the claimant failed willfully and intentionally failed to do his/her best. There must be some fault chargeable to the claimant for failure to attain required proficiency.
- **Failure to present firsthand witnesses and proper documentation.** Evidence is firsthand knowledge of the specific incident that led to dismissal and documentation substantiating the misconduct.

**NOTE:** Temporary staffing firms that discharge employees for misconduct should make it clear the claimant is permanently separated from the staffing firm and is ineligible for reassignment to any client in the future. This information should be provided in addition to the complete details concerning the misconduct that led to termination. Also, when possible, provide firsthand testimony from witnesses from the client company.

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### VOLUNTARY QUITTING

A claimant who voluntarily quits without good cause in connection with the work will be disqualified from receiving benefits. Good cause is “cause connected with work that would lead a reasonable employee who is otherwise interested in remaining employed to leave the job.” Although the claimant has the burden of proving “good cause connected with work,” you should be prepared to show the claimant left:

- voluntarily while continued employment was available.
- for personal reasons not related to work and that a reasonable person would not have left under such circumstances.
- without giving you an opportunity to address the work-related problem that led to the resignation.

Use documentation and firsthand testimony from witnesses who have direct knowledge of the events in question. This is especially important in the case of an employee leaving because of a reprimand or other adverse job action.

To re-qualify for benefits, the claimant must work and earn insured wages for services equal to at least ten (10) times the established weekly benefit amount (WBA) of the claim, and then be separated due to no fault of his/her own.

#### Common Employer Mistakes

The most common mistakes employers make when employees voluntarily quit:

- **Failure to inquire as to why the employee wants to leave.** It is not meddlesome to ask why the employee wants to leave. Often, taking time to understand the employee’s position with genuine interest can save the relationship, especially when the person is a good employee you want to keep.
  - **Failure to take employee complaints seriously.** Most complaints have some degree of truth. Investigate and address the problem, if one exists.
  - **Failure to take prompt, effective action to address known problems.** When you confirm a problem exists, take action to resolve it immediately.
  - **Allowing employees or supervisors to harass employees.** Harassment should never be permitted in the workplace.
  - **Combining adverse job actions.** When you combine multiple adverse job actions, e.g., a pay cut with a loss of benefits, demotion, or change to unfavorable work hours, the GDOL will consider all of the changes together to determine if a reasonable person would quit.
  - **Explaining the resignation was the result of “mutual agreement.”** It must be clear the employee initiated the separation.
  - **Requesting the employee’s resignation.** This is considered a discharge.
  - **Turning a resignation into a discharge.** If employees tell you they are looking for other work, wait for them to resign unless there is a compelling reason to discharge the person sooner.
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## DISQUALIFICATION FOR BENEFITS

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### ISSUE CITATIONS FOR DISCHARGES, SUSPENSIONS, & QUITS

The issues cited for disqualification due to discharges or suspensions are 10, 12, or 16 times the weekly benefit amount (WBA).

#### **10 x WBA (O.C.G.A. § 34-8-194(2)A)**

A claimant may be disqualified from receiving benefits as a result of a discharge or suspension from work with the most recent employer because of **failure to obey orders, rules, or instructions, or for failure to perform the duties for which employed**. In addition, a claimant may be disqualified from receiving benefits if the employee quits the most recent employer voluntarily without good cause in connection with the most recent work. Under such conditions, the claimant will be disqualified for the duration of the unemployment period.

To re-qualify, claimants must work and earn insured wages equal to at least ten (10) times the established weekly benefit amount of the claim, and then be separated through no fault of their own.

#### **12 x WBA (O.C.G.A. § 34-8-194(2)A)**

A determination disqualifying claimants until they secure employment and earn insured wages equal to at least 12 times the weekly benefit amount may be imposed if it is determined they were discharged or suspended for one of the following reasons:

- Intentional conduct on the premises of the employer or while on the job which results in **physical assault or bodily injury to the employer, fellow employees, customers, patients, bystanders, or the eventual consumer of products**; or
- Intentional conduct that results in the employee being discharged for the **theft of property, goods, or money valued at \$100 or less**.

#### **16 x WBA (O.C.G.A. § 34-8-194(2)A)**

A determination disqualifying claimants until they secure employment and earn insured wages equal to at least 16 times the weekly benefit amount may be imposed if it is determined they were discharged or suspended for one of the following reasons:

- Intentional conduct by the employee which results in **property loss or damage amounting to \$2,000 or more**; or
- Intentional conduct that results in the employee being discharged for **theft of property or goods or money valued over \$100, sabotage, or embezzlement**.

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### REFUSAL OF SUITABLE WORK

Per O.C.G.A. § 34-8-194(3), a claimant must have good cause for refusing to accept a referral to or an offer of suitable work after filing a claim. Suitable work means work that is in line with the claimant's experience or training. Some of the factors considered in determining if the work is suitable are:

- the degree of risk to the individual's health, safety, and morals;
- the individual's physical fitness;
- the individual's prior training, experience, and prior earnings;
- the individual's length of unemployment and prospects for securing work in his/her occupation in the local area; and
- the distance the individual would have to commute from his/her residence.

Work will not be considered suitable, and benefits will not be denied to any individual who is otherwise eligible to receive unemployment benefits, if the individual refuses to accept work under any of the following conditions:

- The position offered is vacant due directly to a strike, lockout, or other labor dispute.
  - The wages, hours, or other conditions of the work offered are less favorable to the individual than the prevailing practices for similar work in the locality.
  - The individual would be required to join a company union or to resign from or refrain from joining any bona fide labor organization as a condition of hire.
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## DISQUALIFICATION FOR BENEFITS

<b>LABOR DISPUTE</b>	<p>Per O.C.G.A. § 34-8-194(4), if it is determined that a claimant is participating in, financing, or directly interested in a labor dispute, he/she will be disqualified from receiving benefits for the duration of the labor dispute or until the claimant severs the relationship with the employer involved in the dispute and reenters the labor market through an active, good faith attempt to obtain full-time, continuous employment. Individuals are not considered “unemployed” until the employment relationship has been severed.</p> <p>This provision will not apply if a lockout occurred following the expiration of the most recent working agreement without any offer of or refusal to continue that agreement during continued negotiations for a new agreement acceptable to employer and employee.</p>
<b>SEVERANCE PAY/ WAGES IN LIEU OF NOTICE</b>	<p>Employers may pay remuneration to employees as a result of a separation. Generally, the amount is based on a predetermined formula, such as length of service. If remuneration is in the form of wages in lieu of notice, terminal leave pay, severance pay, separation pay, dismissal payments, or wages by whatever name, the claimant will be disqualified from receiving benefits for the period covered by the payment, if the weekly remuneration exceeds the individual’s weekly UI benefit amount. The employer is not obligated to make such payments, and the amount is whatever the employer deems appropriate. In accordance with O.C.G.A. § 34-8-194(5)(A), this applies whether the remuneration is voluntary or required by policy or contract.</p> <p>Lump sum or periodic payments will be prorated by weeks on the basis of the most recent weekly wage of the individual for a standard work week.</p>
<b>WORKERS’ COMPENSATION</b>	<p>Per O.C.G.A. § 34-8-194(5)(B), a claimant is not entitled to UI benefits while receiving workers’ compensation for temporary partial or temporary total disability under the workers’ compensation law of any state, or under a similar law of the United States.</p>
<b>CLAIMANT: TRAINEE QUIT/ DISCHARGE</b>	<p>An individual who is attending an agency-approved training course as provided under O.C.G.A. § 34-8-195 and voluntarily stops attending the course without good cause will be disqualified from receiving UI benefits. To re-qualify for benefits, the claimant must work and earn insured wages for services in employment equal to at least ten (10) times the established weekly benefit amount of the claim, and then become unemployed through no personal fault.</p> <p>Also, per O.C.G.A. § 34-8-194(7), an individual dismissed from a training course due to failure to abide by the rules of the training facility will be disqualified from receiving benefits with the same penalty imposed as referred to above.</p>
<b>EDUCATIONAL WORKERS</b>	<p>With the exception of Head Start workers, employees who performed services for, with, or on behalf of a governmental educational institution, non-profit private educational institution, or non-profit contractor for an educational institution are not eligible to receive unemployment benefits during an established and customary vacation period or holiday recess, e.g., summer break, Christmas break, spring break, etc. Claimants who were directly employed by educational institutions will not receive benefit payments made on UI claims established using wages earned with an educational institution, if services were performed in the prior period, term, or year for an educational institution, and there is reasonable assurance that the individual will perform such services in the next period, term, or year (O.C.G.A. § 34-8-196).</p> <p>In accordance with the 2014 Georgia HB714, effective January 1, 2015, claimants who were employed by private companies and were contracted to educational institutions may not receive unemployment benefits during an established and customary vacation period or holiday recess if they have a reasonable assurance of returning to work, just as other educational workers.</p>

## DISQUALIFICATION FOR BENEFITS

<b>RETIREMENT INCOME</b>	<p>Unemployment insurance benefits may be affected by the amount an individual receives from a governmental agency or private sector pension, retirement, or retired pay, annuity or other similar periodic payment based on previous work. If the claimant contributed at least 50 percent to a pension and receives a pension or retirement payment based in part upon wages earned in the base period of the claim, the UI benefit payment will be decreased dollar-for-dollar.</p> <p>If a claimant has applied for or is receiving any type of payment described above, the employer is required to report such income on <i>Separation Notice (DOL-800)</i> to the UI Unit at the career center where the claim was filed or at the center nearest the paying employer. A determination must be made concerning entitlement to unemployment benefits. Consideration must be given to the percentage the claimant contributed to the retirement plan while working.</p>
<b>VACATION PAY</b>	<p>If an individual was separated from employment and no employer-employee relationship exists, the payment for accrued vacation will not affect the individual's receipt of unemployment benefits per O.C.G.A. § 34-8-194(5)(A).</p> <p>If an employer-employee relationship does exist and the individual is away from work for a requested vacation, the claimant is considered unavailable for work and will not be eligible to receive unemployment benefits, regardless of whether the vacation is paid or unpaid. See O.C.G.A. § 34-8-195(a)(3)(A).</p> <p>Further, if an individual is on vacation provided for by an employment contract, custom, or practice from prior year or years, or by announcement 30 days prior to the scheduled vacation, that individual is not eligible to receive UI benefits during the vacation period. However, the claimant will not be held ineligible for more than two weeks of unpaid vacation in a calendar year. See O.C.G.A. § 34-8-195(a)(3)(A) and (B).</p>
<b>HOLIDAY PAY</b>	<p>If a worker was terminated and the employer-employee relationship ends, any amount subsequently paid for a holiday period will be considered as a fringe benefit for prior services. Under these conditions, no deductions will be made from the claimant's weekly benefit amount.</p> <p>If a worker is away from the job for an unpaid period designated as a holiday by the employer, the worker may apply and qualify for benefits in the same manner as any unemployed worker.</p> <p>If a claim is being continued on the basis of low earnings reports submitted by the employer, or the worker has a definite date of recall within six weeks, a deduction for holiday pay will be made for the week during which the holiday occurred. Holiday pay is considered earnings for the week during which the holiday occurs.</p>
<b>BENEFITS FROM OTHER STATES</b>	<p>Per O.C.G.A. § 34-8-194(6), claimants are ineligible to receive benefits for any week in which they receive benefits or seek unemployment compensation in any other state or territory of the United States.</p>
<b>PAYMENTS NOT AFFECTING BENEFIT ELIGIBILITY</b>	<p>Per O.C.G.A. § 34-8-194(5)(A), remuneration for accrued but unused annual leave, vacation pay, sick leave, or payments from employer-funded supplemental plans, deferred compensation, stock bonus plans, or senior buyback plans do not affect benefit eligibility.</p>

When processing a claim, the GDOL needs information from you and the claimant to make appropriate decisions regarding the claim. Those decisions can affect your experience rating. In this section, you will learn:

- about notice of claim filing.
- how to respond to requests for separation information.
- what mistakes to avoid when responding to request for information.
- how to protect your experience rating.

## CLAIM NOTICES

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### NOTICE OF INITIAL CLAIM FILING

When unemployed workers file a claim for unemployment benefits, the GDOL sends the separating or most recent employers a *Notice of Claim Filing and Request For Separation Information (DOL-1199FF(1))* informing them that a claim for unemployment benefits has been filed by a former employee. Employers may designate a special address online through the Employer Portal to which all claim notices will be sent. SIDES and SIDES E-Response employers will receive electronic notification of claims filed. See **SIDES and SIDES E-Response** for more information.

The notice provides instructions on responding timely to requests for separation information within ten (10) calendar days. The deadline for a timely response is on the notice.

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### REQUEST FOR SEPARATION INFORMATION

If the reason for separation is other than lack of work, review the notice carefully and act immediately. Be truthful and as specific as possible in your response, especially if you do not agree with the reason for separation given by the claimant. Supporting documentation may be provided as evidence.

You must respond in writing to the *Request for Separation Information* electronically, by mail or fax by the deadline, even if the employer issued a *Separation Notice (DOL-800)* to the claimant at the time of separation.

If you are contacted for separation information you are potentially a “party of interest” to the claim with appeal rights.

An employer who has not submitted timely separation information will not receive credit for overpaid benefits if the employer’s subsequent appeal results in a disqualification. If the separation information submitted is timely, sufficiently detailed, and results in a disqualification on the claim, no benefits will be paid and the employer’s account will not be charged. See **Appeals** for more information.

If you are not a participant of SIDES or SIDES E-Response, mail or fax your response to the Central Examining Unit at:

Georgia Department of Labor  
Central Examining Unit  
P.O. Box 740052  
Atlanta, Georgia 30374  
Phone: 877.709.8185  
Fax: 404.656.2482 or 404.656.2304

If mailed, the U.S. postmark date will determine the timeliness of your response. If faxed, the date and time of receipt of the fax determines the timeliness.

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### WHAT ARE SIDES AND SIDES E-RESPONSE?

You are probably all too familiar with the challenge of responding to paper-based requests from the GDOL for information related to UI claims. Ensuring your responses are complete, accurate, and submitted timely is a significant and costly administrative burden that can put a strain on your company's bottom line. Until recently, this problem was compounded if you have operations in multiple states since no single national standard existed to help states and employers easily and electronically exchange key information about UI claims.

Developed through a strategic partnership between the USDOL and state UI agencies, the **State Information Data Exchange System (SIDES)** and **SIDES E-Response** are web-based systems designed to make it easier and more efficient for employers and third-party administrators (TPAs) to receive and respond to notices of claim filing electronically. These systems are free of charge and provide a secure, electronic, and nationally-standardized format through which you can receive a date-stamped confirmation of receipt. These systems reduce follow-up phone calls, help prevent payments to claimants who do not meet eligibility requirements, eliminate unnecessary appeals, and streamline UI response processes by reducing paper work while saving time and money.

SIDES is for employers and TPAs that typically deal with a large volume of UI information requests. It is especially helpful to employers and TPAs that operate in multiple states because it provides a nationally-standardized format in which they receive and respond to UI information requests, attach documentation, and receive date-stamped confirmations of receipt.

SIDES E-Response is for employers with a limited number of UI claims throughout the year. To use SIDES E-Response, you must first register on the GDOL website. Use the Search function to locate **SIDES E-Response Registration**.

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### BENEFITS

SIDES and SIDES E-Response will help you simplify and streamline your responses to requests for UI information from the GDOL. Here are just a few of the benefits of SIDES and SIDES E-Response:

**Reduces costs.** SIDES and SIDES E-Response is a free service to employers and TPAs. Your company will incur some internal IT system development costs to integrate SIDES with your computer system, but once SIDES is in place there is no additional cost to you. Both systems reduce the volume of time-consuming follow-up phone calls, unnecessary appeals, postage costs, paper work, and staff resources.

**Saves time.** Both systems are electronic, eliminating delays related to paper mail delivery, reducing paper handling, and ensuring information requests are fully completed.

**Ensures secure data exchange.** Multiple layers of security provide the highest standard of protection for the sensitive data exchanged between you and the GDOL.

**Ensures information is accurate.** SIDES asks a series of questions and applies standard edits, validations, and business rules to ensure the information you provide is accurate and complete, which eliminates the need for multiple faxes and phone calls between your staff and the GDOL.

**Minimizes your UI tax rates.** SIDES and SIDES E-Response help prevent the two largest causes of fraud: reason for job separation and claimants working while receiving UI benefits. Your fast and accurate submission of information through SIDES enables the GDOL to quickly determine a claimant's reason for job separation and if a claimant has returned to the worked, which prevents improper benefit payments and keeps your UI tax rate as low as possible.

## SIDES & SIDES E-RESPONSE

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### REGISTERING FOR SIDES & SIDES E-RESPONSE

#### **SIDES**

SIDES uses an automated computer-to-computer interface, which will require changes to your current IT system. SIDES integration is coordinated by the National Association of Workforce Agencies (NASWA). The SIDES team provides written technical implementation guidance and in-person training on developing the SIDES connection. Detailed technical information is available at [info.uisides.org](http://info.uisides.org). If you are interested in SIDES, contact either of the following NASWA staff members:

Jerry Pectol  
SIDES Director  
E-mail: [jpectol@naswa.org](mailto:jpectol@naswa.org)  
Telephone: 918.213.0029

#### **SIDES E-Response**

SIDES E-Response only requires an Internet connection. You may register to use SIDES E-Response on the GDOL's website. Use the **Search** function to locate **SIDES/SIDES E-Response** information. For assistance, contact the SIDES Help Desk at 404.232.7401 or [SIDES@gdol.ga.gov](mailto:SIDES@gdol.ga.gov).

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### SIDES E-RESPONSE ACCOUNT MAINTENANCE

Using the SIDES E-Response online account maintenance on the GDOL website, you can:

- update your account (e.g., contact information);
- retrieve access codes; and
- reactivate or deactivate your account.

Use the **Search** function on the GDOL website at [dol.georgia.gov](http://dol.georgia.gov) to locate **SIDES E-Response Account Maintenance**.

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## SIDES & SIDES E-RESPONSE COMPARISON

SIDES		SIDES E-RESPONSE
<b>HOW IT WORKS</b>	<p>SIDES is an automated computer-to-computer interface for employers and TPAs to receive and respond electronically to requests for UI information requests from State Workforce Agencies.</p> <p>Requests for UI information requests from participating states are in the same standard format, and responses from employers and TPAs are in a standard format.</p> <p>SIDES produces performance metrics and provides audit controls.</p>	<p>SIDES E-Response is a free web-based application through which employers and third party administrators (TPAs) may submit electronic responses to requests from State Workforce Agencies for UI information.</p> <p>Employers and TPAs participating in SIDES E-Response will receive a request for UI information from the participating state UI agency by email. The request will advise the employer or TPA to log on to SIDES E-Response and enter the requested information in a standard format.</p>
<b>WHAT'S REQUIRED</b>	<p>Employers and TPAs must integrate SIDES with their internal IT systems themselves, but technical support is available. While SIDES requires resources for the up-front system integration, the application can streamline the UI response process, reducing paperwork and saving time and money.</p> <p>There are no other costs for using SIDES.</p>	<p>SIDES E-Response only requires a working Internet connection and an employee who will enter the requested UI information. No programming is required to implement SIDES E-Response.</p> <p>There is no cost for using SIDES E-Response.</p>
<b>BEST SUITED FOR</b>	<p>SIDES is best suited for employers and TPAs that receive a large volume of requests for UI information.</p>	<p>SIDES E-Response is ideal for employers and TPAs with a limited number of annual UI claims.</p>

## RESPONDING TO NOTICES

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### PREPARING YOUR RESPONSE

It is absolutely essential that you provide complete and consistent facts when responding to notices. Get your facts straight from the start. Making hastily prepared responses with unsupported assertions or statements you have to retract later only damages your credibility. If you cannot complete your investigation by the deadline, respond before the deadline advising the GDOL more information will be provided later. Investigate the matter thoroughly, gathering all necessary documentation and identifying witnesses who can provide firsthand testimony. Talk to the witnesses and get all the facts, and then compose your response.

The best responses are simple, direct, and well-organized. You do not have to use legalese. Briefly state your case in a manner that clearly conveys the facts of the case. Then, consistently present the facts in your protest and appeal hearing, if an appeal is filed.

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### RESPONDING ONLINE (SIDES & SIDES E-RESPONSE)

When a former employee files a UI claim, you will receive an electronic notice of claims filing and a request for information to verify the claimant's reason for separation. Instead of responding on a paper form, you would use SIDES or SIDES E-Response to respond electronically. SIDES/SIDES E-Response asks a series of questions to ensure your responses are adequate and timely.

You can only use SIDES/SIDES E-Response to respond to requests for claims information that you receive through SIDES/SIDES E-Response. If you receive a paper *Request for Separation Information*, and then register for SIDES/SIDES E-Response, you still need to respond to the paper request in writing because the claim will not be in SIDES/SIDES E-Response.

It is important to note that SIDES/SIDES E-Response assigns an access code to each individual claim. The claim code must be used to access the record for each specific claim.

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### RESPONDING BY MAIL & FAX

Employers who do not participate in SIDES and SIDES E-Response are notified of claims filing by mail. Mail or fax your response by the deadline to the Central Examining Unit at:

Georgia Department of Labor  
Claims Administration  
Central Examining Unit  
P.O. Box 740052  
Atlanta, GA 30374  
Telephone: 877.709.8185  
Fax: 404.656.2304 or 404.656.2482

If mailed, the U.S. postmark date will determine the timeliness of the response. If faxed, the date and time of receipt of the fax determines the timeliness.

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### COMMON EMPLOYER MISTAKES

Common mistakes employers make regarding timely responses are:

- **Failing to respond timely.** Information received after the deadline may not be considered when determining eligibility.
- **Thinking the ten-day deadline means “business days” or that holidays and weekends do not count.** The ten-day deadline is ten (10) calendar days from the mailing date of the notice. Holidays and weekends do not extend the deadline. The only exception is when the deadline falls on an official state holiday, in which case the deadline is extended to the next business day.
- **Thinking that a complete investigation is necessary to file a response.** Respond by the deadline, making the GDOL aware additional information will be provided later. Conduct your full investigation quickly and provide the information to the GDOL as soon as it is available.
- **Assuming that someone else will do the appeal for the company.** Make sure the appeal is handled. Follow up with the person who is assigned the task of responding to the claim notice or filing the appeal. This is especially needed if you hired an outside consultant or attorney to handle the matter for you.
- **Failing to designate someone to check your mail in your absence.** To protect your company from losing your appeal rights, always designate a trusted employee to monitor your mail for important items that have inflexible deadlines and authorize them to submit a preliminary response on your behalf.
- **Thinking a response is unnecessary because the former employee told you he/she is no longer interested in filing for UI benefits.** Claimants say things and later change their minds. Sometimes, they get another job, lose it, and then reopen an earlier claim. Always respond timely to notices from the GDOL to protect your rights and your experience rating.
- **Thinking a response is unnecessary because the GDOL will draw the “obvious” conclusion.** Always respond to notices from the GDOL. Never assume anything. If you believe the claimant is ineligible to receive benefits under any of the requirements described previously, provide that information to the GDOL in your response.
- **Failing to check their records upon receiving a claim notice.** Some employers file late protests, claiming they did not recognize the claimant’s name. This is not a valid excuse. The claimant’s social security number is on the claim notice. If you are truly mystified by the claimant information, first submit a response to the GDOL, stating that you protest and additional information will be forthcoming. Then, search your records thoroughly. If you do not find a record for this employee, inform the Claims Examining Unit at 877.709.8185 immediately.
- **Assuming the GDOL will overlook a late response if you were relocating, extremely busy, or the person responsible for responding was out of the office.** In general, there is no “good cause” exception for protest and appeal deadlines. Your company must make it a priority to file timely protests and appeals.

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### CONSEQUENCES FOR FAILING TO RESPOND TIMELY & ADEQUATELY

Effective October 22, 2013, pursuant to new Federal law requirements and 2014 Georgia HB 714 (O.C.G.A. § 34-8-157), employers who, directly or through their designated agent, fail to respond to written requests for information from the GDOL with adequate information and/or by the specified deadline regarding three separate unemployment insurance claims established during a calendar year must be charged for benefits paid on all subsequent claims paid during that year. However, in accordance with the 2014 Georgia HB714, employers who have three instances of failure to respond to requests for information timely and adequately in the same calendar year that result in overpayments will not be relieved of benefit charges upon subsequent occurrences in the same calendar year.

Charges will apply regardless of whether the GDOL’s benefits determination is later reversed on appeal and an overpayment of benefits is established, pursuant to requirements of Section 252 of the Trade Adjustment Assistance Extension Act of 2011 (TAAEA), amending Section 3303 of the Federal Unemployment Tax Act (FUTA) at subsection (f) and interpreting Section 3309 (a) (2) consistently for employers electing reimbursable status under O.C.G.A. § 34-8-158, and the authority of the Commissioner of Labor under O.C.G.A. § 34-8-93.

## PROTECTING YOUR EXPERIENCE RATING

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### PRUDENT CLAIMS PRACTICES

When a former employee files for unemployment benefits, take the following actions to protect your experience rating:

- Always respond in a timely manner to all requests from the GDOL for additional information or hearings, properly following all instructions.
- Gather all documentation that supports your case.
- Study the facts of the case so you are knowledgeable and can fully answer all questions honestly and consistently.
- Identify credible witnesses who have firsthand knowledge of the situation.
- Be specific, factual, concise, and consistent in your responses, appeals, and testimony.
- Avoid name-calling and derogatory comments toward the claimant.
- Consult an attorney who is experienced in employment law.

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### MISTAKES TO AVOID AFTER A CLAIM IS FILED

Here are some mistakes to avoid after a former employee files a claim for unemployment benefits:

- **Missing a claim or response deadline.** Always respond to notices from the GDOL by the deadline.
- **Changing the reason for separation.** Sometimes employers give one reason for the claimant's work separation when responding to the claim notice and another when the Claims Examiner calls, in an appeal letter, or when testifying in an appeal hearing. Inconsistencies raise questions of credibility and make it appear you are looking for the right words to disqualify the claimant from receiving benefits. Stick with the facts. Be honest and consistent in all responses.
- **Failing to prove the case against the claimant.** Remember, in a discharge case, the burden of proving misconduct is on the employer. You must show the separation resulted from a specific act of work-related misconduct that occurred shortly before the dismissal. You must also show the claimant knew or should have known he/she could be fired for such behavior. All allegations against the claimant must be proven with written documentation and testimony from people with direct, personal knowledge of the circumstances. Generally, you will need to provide:
  - copies of the rule or policy the claimant violated,
  - proof the claimant knew about the policy,
  - copies of prior warnings (if applicable), and
  - firsthand testimonies from witnesses who saw the misconduct occur.

The specific documentation may vary depending on the circumstances of the case. For example, if the employee was terminated due to attendance violations, a copy of the attendance record would be needed.

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Claimants and employers may appeal any GDOL decision affecting the receipt of unemployment benefits that have appeal rights. This section provides general guidelines regarding the appeals process. It does not supersede instructions provided by GDOL UI Appeals Unit. For complete instructions on appeals, see the *Unemployment Insurance Appeals Handbook (DOL-42B)*. In this section, you will learn about:

- your appeal rights;
- the levels of appeal;
- the appeal process;
- appeals guidelines; and
- preparing for a hearing.

### APPEALS PROCESS OVERVIEW

After the GDOL issues claims determinations, claimants and employers have the right to appeal any GDOL decision that has appeal rights. There are three levels of appeal:

- Appeals Tribunal (Administrative Hearing Officer)
- Board of Review
- Superior Court

The appeals process is as follows:

1. An employer or claimant files a written or online appeal within 15 days of a benefits determination. If either the claimant or employer files an appeal, the other party will be notified.
2. The GDOL sends a Hearing Notice to the employer and the claimant, advising them of the time and date of the hearing. The hearing is held by telephone. Accommodations for people with disabilities and language translations services are available upon request.
3. The Administrative Hearing Officer (AHO) collects written and oral evidence from both parties. Witnesses are placed under oath, and testimony is heard.
4. The AHO issues a written decision.
5. If the employer or claimant is not satisfied with the decision, either party may appeal to the Board of Review (BOR).
6. If the employer or claimant is not satisfied with the BOR's decision, either party may appeal to Superior Court.
7. If the employer or claimant misses a scheduled hearing, they may file an appeal to reopen the hearing (see **If You Miss a Hearing.**)

**NOTE:** GDOL employees cannot provide legal advice, furnish guidance, or otherwise assist in this process.

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### FILING AN APPEAL

When filing an appeal, you must comply with certain procedures within prescribed time limits to protect your appeal rights. Appeals must:

- be filed within 15 days of the date on the determination letter; **and**
- be in writing; **and**
- be submitted online, e-mailed, or faxed, according to the instructions on the written decision; **and**
- Include your company name, your business address, your telephone number (the best number to reach you), the claimant's name and social security number, the date on the determination letter, and the exact determination being appealed; **and**
- explain in detail why you are appealing.

The appeal will be considered timely if it is received by the GDOL within the 15-day limit or if it was mailed within that time frame. Proof of timely mailing is an official U. S. Postal Service cancellation stamp only. If the 15th day falls on a Saturday, Sunday, or legal holiday, the next working day is used in considering whether the appeal is timely. If it appears that the appeal is not filed within the 15-day limit, your appeal could be dismissed, without a hearing, as untimely.

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## APPEALS BASICS

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### APPEALS TRIBUNAL

The first level of appeal is a hearing before an AHO. After submitting your appeal request, the GDOL staff will request an administrative hearing on your behalf. The Appeals Tribunal will schedule a telephone hearing as quickly as possible, in the order received.

Contact the Appeals Tribunal if you do not receive your Hearing Notice within three weeks of filing your appeal. Advise the Appeals Tribunal immediately if you know of any dates or times you or your witnesses will not be available.

Either side may present witnesses. Only witnesses with firsthand, direct knowledge of issues related to the case should participate in the hearing. The AHO can give no weight to hearsay. A recording is made of testimony given under oath from parties and witnesses participating in the hearing.

Employers should present all witnesses and testimony as if this were the only opportunity to present the case. All witnesses and information must be presented at this level of appeal for consideration in any future hearings.

The AHO will consider the testimony and evidence, and then issue a written decision. The decision will affirm, reverse, or modify the initial claim determination. A letter will be mailed to all interested parties as soon as possible after the hearing. The written decision will contain a description of pertinent facts, reasoning of law, and the AHO's decision on the facts of the case. The decision letter will also describe your appeal rights and list the date the decision will become final if no further appeal is filed.

To appeal a decision issued by an AHO, you must submit your request directly to the Board of Review online, by e-mail, or by fax within 15 days of the release date of the decision according to the instructions on the decision letter.

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### BOARD OF REVIEW

An adverse decision by the Appeals Tribunal may be appealed to the Board of Review (BOR), a three-member panel appointed by the Governor. The BOR does not take testimony or consider any new evidence not presented at the hearing with the AHO. It reviews a transcript or recording of the first hearing. Therefore, it is vital that witnesses and testimony be presented at the hearing with the AHO so the testimony can be considered by the BOR.

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

After review, the BOR will release a written decision to the interested parties affirming, reversing, or modifying the Appeal Tribunal's decision, or remanding the case for the taking of additional evidence. You may file a written request for reconsideration online, by e-mail, or by fax within 15 calendar days after the BOR's decision is mailed according to the instruction on the decision letter. The BOR will mail a written decision on the request to all interested parties. In accordance with the Georgia law, BOR decisions become final 15 days from the date the decision was mailed.

**NOTE:** GDOL employees cannot provide legal advice, furnish guidance, or otherwise assist in this process.

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### SUPERIOR COURT

Within 15 days after the BOR's decision becomes final, the case may be appealed further by filing a petition in the Superior Court. There is no jury for the hearing and the judge does not consider any evidence not presented at the hearing before the AHO. The judge conducts the hearing and renders a decision.

**NOTE:** GDOL employees cannot provide legal advice, furnish guidance, or otherwise assist in this process.

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## HEARING GUIDELINES

The following guidelines are enforced during the appeals process:

### Representation

Legal counsel may be obtained at your expense. If you have a representative, inform the Appeals Tribunal immediately. If you notify the Appeals Tribunal before the Hearing Notice is mailed, the notice may be sent to your representative. It is your responsibility to make sure your representative knows the date and time of the hearing.

### Participation

Participants in the telephone hearing must be located in a quiet, private setting to avoid interruptions and background noise. Observers are generally prohibited, so participants should not be in areas where others can overhear their testimony or the testimony of others on the call.

### Postponement of Hearing

Generally, a hearing is postponed only in cases of extreme emergency. Requests for postponement should be made as soon as possible, well in advance of the date of the hearing by contacting the Appeals Tribunal at 877.709.8185, when prompted, say "Appeals". Requests should be in writing, giving detailed reasons for the request.

### Withdrawal of Appeal

Appeals can only be withdrawn by the appealing party. An appeal may be withdrawn by the appealing party at any time by submitting a written request to the unit processing the appeal.

Georgia Department of Labor

Appeals Tribunal

Suite 525

148 Andrew Young International Blvd., NE

Atlanta, GA 30303

Fax 404.232.3901

E-mail: [appeals@gdol.ga.gov](mailto:appeals@gdol.ga.gov)

Georgia Department of Labor

Board of Review

Suite 510

148 Andrew Young International Blvd., NE

Atlanta, GA 30303

Fax: 404.232.3339

E-mail: [boardofreview@gdol.ga.gov](mailto:boardofreview@gdol.ga.gov)

Explain why you are withdrawing your appeal and include the docket number on all correspondence.

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## APPEALS DECISIONS

A written decision will be mailed to both parties and any representatives, if they have any. The Claims Examiner's original benefit determination will be affirmed, modified, or reversed. The party receiving an adverse decision may appeal to the next level by the deadline shown on the decision letter until all appeal rights are exhausted.

The appeal decision determines the claimant's or employer's liability.

### Claimant Liability

If a prior decision that allowed the claimant to receive benefits is reversed, the claimant may be found liable for an overpayment of benefits and will be required to repay all benefits received during the period of ineligibility or disqualification.

### Employer Liability

If a determination favorable to the employer is overturned on appeal, the amount of payments made to the claimant will be reflected on your subsequent quarterly Statement of Benefit Charges.

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## PREPARING FOR A HEARING

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### YOUR RIGHTS DURING THE HEARING

Preparation is essential to successfully presenting your case. You and the claimant have the right to:

- testify personally.
- present documents or other evidence gathered and submitted to the appeals tribunal.
- have material witnesses testify.
- question opposing parties and witnesses.
- explain or rebut evidence.
- examine documents or other evidence submitted into the hearing record from the claimant's benefit file.
- examine all documents and other evidence introduced at the hearing.
- make a statement at the end of the hearing.

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### EVIDENCE

Documentary evidence is entered as exhibits at the hearing. You should begin gathering documents or other necessary evidence as soon as you file an appeal. Include any documents that support your position, including any previously submitted to the GDOL. Remember, the AHO will only accept evidence that is relevant and necessary to decide the case.

Some examples of documentary evidence are:

- Time cards
- Payroll records
- Warning notices
- Company rules
- Medical reports

Documentary evidence should be sent to the AHO and the claimant prior to the day of the hearing, including audio and video recordings. Failure to send copies to the claimant may result in the AHO refusing to accept the documents as evidence.

A subpoena may be obtained from the Appeals Tribunal for the delivery of documentary evidence that is in the possession of another party. (See **Requesting Subpoenas.**)

During the hearing, mention the specific documents to the AHO at the appropriate times during your testimony and state that you wish to enter them as exhibits. The hearing officer will ensure the claimant has a copy of the document before entering it as an exhibit. Once the document is entered as an exhibit, explain its significance and focus on any important details it contains.

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### WITNESSES

You have the right to present testimony by witnesses. The AHO will not permit repetitive testimony. You do not need more than one witness to testify to the same facts. However, you may have more than one witness to attest to different occurrences or different facts.

Witnesses must have firsthand, direct knowledge of facts. The witness must be present at the hearing. Written statements cannot be admitted into evidence. Additionally, testimony cannot be read. The witness must state the facts verbally. The AHO will ask the witness a few questions, and then turn them over to you. The claimant will be able to cross-examine each witness.

You will be able to cross-examine the claimant and any witnesses who testify on the claimant's behalf. Cross-examination is a time to ask questions, but it is not a time for providing statements or rebuttal. Be civil and non-confrontational. Your attitude and demeanor can influence your credibility. If you disagree with anything the claimant says, make a note to mention the issue when it is your turn to testify.

It is your responsibility to notify your witnesses of the hearing. Make sure they are available and ready at the time of the hearing. Provide the witnesses' telephone numbers to the Appeals Tribunal. The AHO will call them when ready to take their testimony.

You may compel a witness to testify by requesting a subpoena. (See **Requesting Subpoenas.**)

## PREPARING FOR A HEARING

<b>REQUESTING SUBPOENAS</b>	<p>A subpoena may be obtained from the Appeals Tribunal for the attendance of witnesses and/or delivery of documentary evidence that is in the possession of another party. You must identify documents or other evidence requested and the full name and address of the party in possession of the evidence.</p> <p>Either party may obtain a subpoena from the Appeals Tribunal compelling a person to testify. As soon as the notice of hearing date is received, a subpoena may be issued.</p> <p>Subpoenas are obtained as a blank form by the requesting party from the Appeals Tribunal. Once issued, a subpoena may be quashed if it appears that the subpoena is unreasonable or oppressive, or that the testimony, documents, or objects sought are irrelevant, immaterial, or cumulative and unnecessary to a party's preparation and presentation of its position at the hearing, or that basic fairness dictates that the subpoena should not be enforced. Only testimony, documents, or objects that are relevant to your case will be considered by the AHO.</p> <p>The party requesting the subpoena is responsible for delivering the subpoena to the recipient at least 72 hours before the hearing.</p> <p>Subpoenas are only enforceable for individuals within the State of Georgia.</p>
<b>RESPONDING TO SUBPOENAS</b>	<p>If you are served a subpoena to present documents or other evidence for a hearing, you must mail, deliver, or fax the information to the Appeals Tribunal and the party who requested the information at least 36 hours before the hearing.</p>
<b>INTERPRETERS</b>	<p>The GDOL will provide an interpreter for parties who are hearing or voice impaired and for individuals who do not speak or understand English. Indicate on your appeal request that you or your witnesses require interpreter services. If the need for an interpreter arises after you file the appeal, notify the Appeals Tribunal at least 48 hours before the scheduled time of your hearing.</p>
<b>BE PROMPT</b>	<p>Have all of your evidence and witnesses ready for the hearing. The AHO will wait ten (10) minutes for the parties to appear. After ten (10) minutes, the hearing will begin if the appealing party is present. If the appealing party is not present, the case will be dismissed.</p>
<b>TESTIMONY</b>	<p>Prepare an outline of the points you wish to discuss at the hearing. Include only items that are relevant to the claim. Do not bring up anything that is not related to the issues listed on the hearing notice. Use the outline as a checklist to ensure you cover all important points.</p> <p>When it is time for the AHO to take your testimony, you will be asked a few questions, and then given a chance to make any additional points. The AHOs appreciate witnesses who are brief, organized, and in command of their testimony and exhibits. On the other hand, being combative, argumentative, disruptive, or disorganized damages your credibility.</p> <p>At the conclusion of the hearing, the AHO will ask if either party has additional testimony or evidence they wish to present. If there is none, the AHO will briefly explain that the parties can expect a written decision in the mail, thank the parties, and conclude the hearing.</p>
<b>ADDRESS CHANGES</b>	<p>If your address or telephone number changes during the appeal process, notify the Appeals Tribunal in writing immediately. Fax your address and telephone number changes to 404.709.8185 or e-mail <a href="mailto:appeals@gdol.ga.gov">appeals@gdol.ga.gov</a>. You may change your mailing and/or physical business location addresses on the GDOL website at <a href="http://dol.georgia.gov">dol.georgia.gov</a> at anytime by using the <b>Search</b> function to locate <b>Employer Address Change</b> information.</p> <p>Failure to advise the Appeals Tribunal of an address or telephone number change does not constitute good cause to reschedule a hearing.</p>

## PREPARING FOR A HEARING

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### POSTPONING A HEARING

Only the Chief Administrative Hearing Officer, or a designee, can postpone a hearing for good cause. The request to postpone the hearing must be made in writing at the earliest practical time, giving detailed reasons for the request. A request for postponement is only granted in the case of an extreme emergency.

Fax your request to 404.709.8185 or e-mail [appeals@gdol.ga.gov](mailto:appeals@gdol.ga.gov). Include any documentation that supports your reason for postponement, e.g., medical excuses, jury duty, etc. If you do not receive a notice informing you the postponement was granted, plan to participate in the hearing as scheduled.

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### IF YOU MISS A HEARING

If you are not present at the hearing, you may request to reopen your appeal. Fully state the grounds for the request and the reasons you did not attend the original hearing.

A “Show Cause” hearing will be scheduled to determine if there is good cause to reopen the appeal. “Good cause” is defined as circumstances beyond control of the parties. Situations may include, among other factors, a disabling personal illness, a death in your immediate family, jury duty, or military obligation. You must show the AHO there were circumstances beyond your control which caused you to miss the initial hearing. Another business engagement does not constitute good cause to reopen an appeal.

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In this section, you will learn what to do when benefit charges are billed to your UI tax account.

## NOTICE OF BENEFIT CHARGES

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### STATEMENT OF BENEFIT CHARGES

If you are charged for benefits during any quarter, the GDOL will mail an *Employer Quarterly Statement of Benefit Charges (DOL-620)* to you. This notice is NOT a tax due notice for contributory employers. It simply summarizes the dollar amount charged to your UI tax account.

If you object to the charges, notify the GDOL in writing that you are objecting to the charges and requesting a review. The request should specify the charges to which you are objecting and the basis for the objections, as well as furnish documentation supporting the objection. Unless you file a written request for review and redetermination within 15 days of the mailing date of the *Employer Quarterly Statement of Benefit Charges (DOL-620)*, the indicated charges will be binding.

Contributory Employers receive a credit for the portion of money that was charged to them immediately if an appeal is in their favor.

Send your review request to Claims Administration at:

Georgia Department of Labor  
Claims Administration  
Special Claims Unit  
P.O. Box 3433  
Atlanta, GA 30302-3433  
Telephone: 877.709.8185  
Fax: 404.232.3029

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### REIMBURSABLE EMPLOYER'S QUARTERLY BILL

The *Reimbursable Employer's Quarterly Bill (DOL-621)* is a notice to reimbursable employers of the benefits paid to their former employees and charged to their UI tax account.

If you object to the charges, notify GDOL of your request for review in writing. The request should specify the charges to which you disagree with and the basis for the objections. You should furnish documentation supporting your objection. Unless you file a written request for review and redetermination within 15 days of the mailing date, the indicated charges will be binding.

Reimbursable Employers receive a credit if an appeal is in their favor. The credit comes when the claimant repays an overpayment and the money is credited from the overpayment.

Send your review request to the Employer Accounts Unit at:

Georgia Department of Labor  
Claims Administration  
Special Claims Unit  
P.O. Box 3433  
Atlanta, GA 30302-3433  
Telephone: 877.709.8185  
Fax: 404.232.3236

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### DIRECTING NOTICES TO MULTIPLE ADDRESSES

You may have various correspondence received from the GDOL mailed to multiple addresses. For instance, you may elect to have notices of claims filed and claim determinations mailed to an address that is different from the address of record for your company. You may also request that experience debit notices and benefit charge statements be mailed to a specified address.

To maintain records of multiple addresses, you may go to the GDOL's website at [dol.georgia.gov](http://dol.georgia.gov) and use the **Search** function to select the **Employer Portal** link. Your employer portal username and password are required to login complete this process online. You may also complete a *Request for Employer's Change of Address (DOL-2867T)* form and mail your request to:

Georgia Department of Labor  
148 Andrew Young International Blvd.  
Suite 850  
Atlanta, GA 30302-3433  
Telephone: 877.709.8185  
Fax: 404.232.3029

The information that you furnish will be used for the specified purpose for all business locations under your tax account number.

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## BENEFIT CHARGE PROTECTION CATEGORIES

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### BENEFIT CHARGE PROTECTION CATEGORIES

You will be charged for unemployment benefits paid to your former employees unless you file a timely and adequate response to the claim notice and show that the claimant's reason for work separation fits into one of the following benefit charge protection categories (may not be all inclusive):

- The discharge was due to misconduct connected with work.
  - The claimant quit without good cause connected with work, including a sale of the business by an owner.
  - The work separation is due to a medically verifiable condition on the part of the employee.
  - The work separation resulted from a natural disaster declared by the governor or the President of the United States.
  - The work separation resulted from any other natural disaster, fire, flood, or explosion.
  - The work separation resulted from the claimant quitting to move with his/her spouse, and the claimant is otherwise qualified because the spouse is a member of the United States armed forces whose permanent change of station will last longer than 120 days, or whose tour of duty will last longer than one year.
  - The work separation was caused by the employee's disability-related inability to perform the work, if the employee is a recipient of Social Security disability benefits.
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Intentionally making false statements, providing false information, or withholding information is considered fraud. Employers or claimants who commit fraud are subject to penalties and/or criminal prosecution.

UI fraud and abuse is a serious crime that affects everyone. It drives up UI taxes for businesses, and causes frustration for law-abiding workers. Detecting and controlling fraud helps employers by reducing UI charges and tax rates. Fraud detection and prevention assists honest claimants and the public by ensuring there is money in the UI Trust Fund to pay benefits to eligible claimants. In this section, you will learn about:

- safeguards in the claims process to detect and prevent fraud.
- other fraud detection strategies employed by the GDOL.
- penalties for fraud.
- reporting fraud.

## CLAIMS SAFEGUARDS

<p><b>STATEMENT OF BENEFIT CHARGES</b></p>	<p>Regular unemployment compensation procedures contain safeguards to protect against and detect the filing of fraudulent claims. These safeguards against the filing of fraudulent claims include:</p> <ul style="list-style-type: none"> <li>• Verification of each claimant’s name, social security number, and date of birth with the Social Security Administration</li> <li>• Applicant status affidavits verifying claimants’ legal presence in the U.S.</li> <li>• Separation notices to employees</li> <li>• Notice of claim filed to employers</li> <li>• Weekly certifications by claimants ascertaining that they are meeting eligibility requirements</li> <li>• Quarterly Statements of Benefit Charges to employers</li> <li>• Follow-up interviews with claimants by GDOL staff</li> <li>• Cross-matching claimant wages</li> <li>• Weekly random audits of claims</li> <li>• Work Search Audit Program</li> <li>• Employer New Hire Program</li> <li>• Investigations of suspected UI Fraud and Abuse reported by employers/claimants</li> </ul>
<p><b>SEPARATION NOTICE</b></p>	<p>Georgia employers are required to issue a <i>Separation Notice (DOL-800)</i>, to all separated employees stating, in detail, the reason for separation and length of employment. The notice helps ensure the information the claimant provides to the GDOL regarding the last place worked and the reason for separation is accurate. The notice also guarantees the GDOL has the correct employer account number and address.</p>
<p><b>NOTICE OF CLAIM FILED</b></p>	<p>Except in lack of work separations indicated on a <i>Separation Notice (DOL-800)</i>, the separating/most recent employer is sent a <i>Notice of Claim Filed (DOL-1199)</i>, which lists the reason for separation given by the claimant. This notice helps prevent the filing of fraudulent claims by giving employers the opportunity to substantiate or contest information provided by the claimant.</p>
<p><b>WEEKLY CERTIFICATIONS</b></p>	<p>When claimants request their weekly benefits, they are required to certify they are unemployed, able to work, available for work, actively seeking work, and that no offer of suitable work was refused. They are also required to inform the GDOL if they worked during the week by reporting the total gross wages they earned. The weekly certifications help to ensure benefits are paid to eligible claimants only.</p>
<p><b>QUARTERLY STATEMENT OF BENEFITS</b></p>	<p>The <i>Quarterly Statement of Benefit Charges (DOL-620)</i> notifies employers of payments made to a former employee, which have been charged to the employer’s tax account. If the employer has reason to believe the former employee is fraudulently drawing benefits, the employer is urged to contact the GDOL with full details.</p>
<p><b>FOLLOW-UP INTERVIEWS</b></p>	<p>Each claimant is required to go to the GDOL career center periodically for a follow-up interview to determine if the claimant is continuing to meet the UI eligibility requirements.</p>
<p><b>CROSS-MATCHING OF WAGES</b></p>	<p>The GDOL utilizes a quarterly cross-match system to detect potential claimant fraud and abuse of unemployment benefits. This cross-match has proven to be one of the most productive methods of detecting fraud and overpayment of benefits. The cross-match compares benefits paid to wages reported by employers under the same social security number during the same quarter.</p> <p>When a match occurs, a <i>Quarterly Wage Audit Inquiry (DOL-1169)</i> is mailed to the employer for verification of wages. This form asks the employer to furnish a weekly breakdown of wages paid to the claimant during the period in question. The resulting wage information furnished by the employer may result in a determination of fraud and the prosecution of the claimant. In such cases, the claimant may be required to repay benefits and the affected employer’s tax account may be credited. Providing GDOL with accurate information for your workers ensures that individuals are paid the correct amount of UI benefits.</p>

## CLAIMS SAFEGUARDS

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### WEEKLY CLAIM AUDITS

The GDOL utilizes a full-time Benefit Accuracy Measurement (BAM) Unit to perform weekly audits of randomly selected UI claims. The results of these audits assist GDOL management in developing fraud detection and prevention strategies to protect the integrity of the UI program.

The quality audits include verification of wages, separation information, and the work search reported by the claimant for the weeks involved. Interviews with selected claimants and employers are conducted to confirm payroll information and/or work search activities. The results are used to determine if an improper benefit payment was made to a claimant and the reason for such a payment.

*Claimants are required to report all earnings while receiving UI benefits. Such earnings may reduce the amount of their weekly benefit payment. Failure to accurately report earnings could result in an overpayment of benefits. If you receive a wage verification notice, please respond promptly. Your cooperation in these audits could help reduce fraud and may help base-period employers better control the charges from a claim.*

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### WORK SEARCH AUDIT PROGRAM

Claimants must submit three new verifiable work search activities for each week benefits are requested via the GDOL website or by downloading and faxing the *UI Weekly Work Search Record (DOL-2798)*. They are required to submit the following work search information to the GDOL weekly:

- Date of contact
- Name of the company or other identifying information, such as a job requisition
- Person contacted
- Company address, phone number, email, or web link
- Position title
- Method of contact
- Results of contact

The GDOL performs random audits on claimants' work search records. Employers are contacted to verify the information provided by a claimant. If the GDOL contacts you to verify a claimant's job contact, please respond promptly and truthfully. A claimant's failure to meet the weekly work search and all other eligibility requirements may result in a denial of benefits, delayed payments, or possible overpayment and penalties.

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### EMPLOYER NEW HIRE PROGRAM

All Georgia employers are required to report new hires to the Georgia New Hire Reporting Program at [ga-newhire.com](http://ga-newhire.com). All hired and rehired employees must be reported within 10 days of the hire date. A report is made for full-time, part-time, and temporary employees. The new hire information is then forwarded to the GDOL. This information is cross-matched with the current claimant file to determine if an individual is working and claiming benefits in the same week.

The New Hire Program is an excellent means of employers helping each other. Timely reporting of new hires benefits employers and the state because it:

- reduces the amount of benefits charged to employers by enabling the GDOL to quickly identify claimants who have returned to work. The sooner you report new hires, the sooner the GDOL can stop benefits and investigate potential overpayments.
- protects employers' tax rates by minimizing the amount of benefit charges.
- helps preserve the UI Trust Fund by reducing benefit payments to ineligible claimants.

## EMPLOYER AUDIT PROGRAM

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### FEDERAL REQUIREMENTS

The USDOL requires states to administer effective employer audit programs to verify that employers are reporting wages properly and paying the appropriate amount of UI taxes. Employer compliance with regard to these two activities promotes accurate UI benefits and UI Trust Fund solvency.

The audit program is designed to identify:

- misclassified workers
  - unreported workers
  - errors in wage reporting, and
  - unreported wages.
- 

### FIELD TAX AUDITS

Each year a specified percentage of Georgia's contributory employers are audited. Randomly selected employers are required to produce wage and payroll records. Employers who are audited receive a written summary of the audit findings and may appeal any adverse decision based upon the results of the audit by the deadline appearing on the notice. The major objectives of the GDOL's field tax audit program are to:

- verify that employers maintain true and accurate records.
  - ensure compliance with the tax provisions of state laws.
  - foster employer understanding of the Georgia Employment Security Law and related rules and regulations.
  - maintain a good relationship between the GDOL and Georgia's employers.
- 

### HANDLING AN AUDIT

When you receive a field audit notice, take the follow steps to ensure a successful audit experience:

- Contact the assigned UI Tax Financial Auditor (FTA) to confirm the assigned appointment time or reschedule for a mutually agreed upon appointment time.
  - Notify the auditor if a third party handles your records. If so, provide contact information and a copy of a properly executed POA (Power of Attorney) form.
  - Gather all of your records for the auditor. Records should include:
    - a list of all workers, whether you consider them as employees or independent contractors. Provide full first and last names and full social security numbers.
    - verification of all W-2s, 1099 MISC or documentation of any other sources by which employees are paid.
    - a list of all wages paid.
    - proof of all bank, credit union, or other financial institution accounts used in the operation of your business. Copies of checks must be presented.
    - copies of all receipts and invoices written or received by your business.
    - copies of any written contracts between you and those who perform services for you.
    - copies of work schedules and training schedules presented to anyone performing services for you.
  - Prepare any questions or concerns that you have about the audit.
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## REPORTING FRAUD

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### IDENTIFYING FRAUD

Fraud is intentionally making false statements, providing false information, or withholding information for the purpose of avoiding employer taxes or obtaining claimant benefits. Below are examples of fraud.

#### Examples of Employer Fraud and Abuse

- Misclassifying employees as independent contractors
- Failing to report workers
- Failing to report wages
- Paying wages in “cash under the table”
- Failing to pay UI taxes
- SUTA dumping

#### Examples of Claimant Fraud and Abuse

- An individual receiving UI benefits, but not reporting they are working and being paid cash “under the table”
- An individual receiving UI benefits and not reporting their earnings
- An individual receiving UI benefits at the same time they are incarcerated
- An individual receiving UI benefits, but not able or available to seek or accept work due to illness, injury, vacation, etc.
- An individual receiving UI benefits, but not looking for work or falsifying their work search efforts
- An individual withholding information or giving false information to the GDOL
- An individual filing a fraudulent UI claim and/or receiving UI benefits using another person’s identity (i.e., name, social security number)
- An individual receiving UI benefits who fails to inform the GDOL of a job refusal or not reporting to work after accepting an employment offer
- An individual receiving UI benefits who fails to inform the GDOL of not passing pre-employment drug screening test(s)

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### HOW TO REPORT FRAUD

You may report suspected UI fraud online or by paper form. All tips are investigated, regardless of how much information is provided. However, the more details you can provide, the more you will aid the investigation.

When reporting fraud, please provide:

- the individual’s name, address, telephone number, date of birth and/or social security number;
- a description of the fraudulent activity; and
- any information that may assist the investigation.

To report UI fraud online, go to the GDOL website and select **Report UI Fraud & Abuse** on the home page.

To report fraud using the paper form, download the *UI Suspected Fraud and Abuse Reporting Form (DOL-2914)* from the GDOL website under **Forms and Publications**. Mail or fax the completed form to:

Georgia Department of Labor  
UI Integrity Unit  
148 Andrew Young International Blvd., N.E., Suite 950  
Atlanta, GA 30303-7541  
Fax: 404.232.3445

*The information you report to the GDOL is confidential. The GDOL protects the identity of anyone reporting fraud.*

## REPORTING FRAUD

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### HOW TO REPORT JOB REFUSALS & FAILURE TO PASS DRUG TESTS

To report a job refusal, failure to report to work, or a failed pre-employment drug screening test, complete the *UI Job Refusal and Failed Pre-Employment Drug Screening Form (DOL-2916)* and fax or mail it to the GDOL UI Policy and Procedures Unit. The form may be downloaded or printed from the **Reporting UI Fraud and Abuse** page on the GDOL website. Go to the GDOL website at [dol.georgia.gov](http://dol.georgia.gov), and select **Report UI Fraud & Abuse** on the home page of the GDOL website to access the **Reporting UI Fraud and Abuse** page.

Mail or fax the completed form to:

Georgia Department of Labor  
UI Policy and Procedures Unit  
148 Andrew Young International Blvd., N.E., Suite 700  
Atlanta, GA 30303-1732  
Fax: 404.232.3199

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Reporting Suspected Unemployment Insurance Fraud and Abuse

The Georgia Department of Labor is committed to preserving the integrity of the Unemployment Trust Fund. Our department conducts many types of fraud and abuse investigations throughout the year on unemployment claims to ensure the accuracy of benefit payments made. Please provide as much information as possible. The more detailed information you provide, the better it will help us with our investigation. Fields marked with an asterisk (\*) are required.

Section A: Your Information (Optional)

Prefer to remain anonymous?

If you want to anonymously report suspicious or illegal activity, avoid leaving any personal information, such as your name and relationship to the individual you are reporting. However, it is helpful to the investigation if you can be reached for additional questions, if needed.

Your Name: \_\_\_\_\_ Relationship to the individual: \_\_\_\_\_
(First, MI, Last)

Your E-mail: \_\_\_\_\_ Your Phone number: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Section B: Suspect's Information

\* Name: \_\_\_\_\_ SSN: (if known): \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_
(First, MI, Last)

Street Address: \_\_\_\_\_ Phone: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

DOB: \_\_\_\_/\_\_\_\_/\_\_\_\_

\* Fill in below the reason(s) you suspect the individual was involved in possible unemployment fraud and abuse. Be specific. Additional information may be furnished. Please attach separate sheets of paper. Include the individual's full name on each sheet.

Multiple horizontal lines for providing reasons for suspected fraud and abuse.

Reporting Suspected Unemployment Insurance Fraud and Abuse

Section C: Employment Information

If you suspect the individual is receiving UI benefits but he/she is not reporting working and earning money, to include being paid cash "under the table", please complete this section. If this section does not apply, proceed to Section D.

Name and address of employer/business where this person is working:

Name: \_\_\_\_\_ (Business/Employer Name)

Street Address: \_\_\_\_\_ Phone: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

What type of work is this person doing? \_\_\_\_\_

How is the individual paid?  Cash  Check  Barter  Other \_\_\_\_\_ (please check all that apply)

When did the person begin work? \_\_\_\_\_ (MM/DD/YY)

What days and hours does this person work? \_\_\_\_\_

Section D: Other Information

If you suspect the individual is receiving UI benefits but is not looking for work, falsifying their work search efforts, or unable or unavailable to seek or accept work due to being in jail, illness/injury, out of town, on vacation, or self employed, please complete this section. If this section does not apply, proceed to Section E.

Please read each report description below to make sure you are responding accurately.

If this individual was unable and unavailable to work due to being in jail, illness/injury, out of town, or on vacation etc., please provide as much information as possible (e.g., reason the person is unable and unavailable to work, beginning and ending dates the individual was unable and unavailable, etc).

\_\_\_\_\_  
\_\_\_\_\_  
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\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



**Reporting Suspected Unemployment Insurance Fraud and Abuse**

If this individual is not looking for work or has falsified their work search efforts, please provide as much information as possible (e.g., a description of their fraudulent activity and the period of time the activity took place etc).

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If the individual started a business, please give the name, address, and phone number of the business, type of business, advertising information, days and hours the person works, and any other information that may be used to prove the business exists:

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Other additional information or comments you would like to provide:

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**Section E: How to Submit Information**

Please fax or mail this form and any additional documents to:

Georgia Department of Labor  
UI Integrity Unit, Suite 727  
148 Andrew Young International Blvd., N.E.  
Atlanta, GA 30303-1732  
Fax: 404.232.3445

The Georgia Department of Labor considers the information you provide to be confidential and will protect the identity of the individual reporting fraud and abuse. Thank you for assisting in the prevention of Unemployment Insurance fraud and abuse.

## PENALTIES FOR FRAUD

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### PENALTIES FOR EMPLOYERS

Employers who commit fraud are subject to the following penalties:

#### **Failure to File Wage and Tax Reports**

The penalty for not filing your Quarterly Wage and Tax Reports is \$20 or .05 percent of your gross payroll, whichever is greater for each month or fraction of a month your reports remain delinquent.

#### **Misclassification of Employees**

The penalties for misclassified workers are the same penalty for failure to file a report **plus** interest of 1.5 percent per month on any additional tax due.

#### **SUTA Dumping**

Under O.C.G.A. § 34-8-153(h)(1)(A), the penalties for SUTA Dumping are as follows:

- A. If the person is an employer, then such employer shall be assigned the highest rate assignable under this chapter for the rate year during which such violation or attempted violation occurred and the three rate years immediately following that rate year; provided, however, that if:
  1. The person's business is already at the highest rate; or
  2. If the amount of increase in the rate of contributions for such person would be less than two percent (2%) for such year, then a penalty rate of contributions of two percent (2%) of taxable wages shall be imposed for such year;
- B. If the person is not an employer, such person shall be subject to a civil monetary penalty of not more than \$5,000 per violation. Any such fine collected shall be deposited in the penalty and interest account established under Code Section 34-8-92.

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### PENALTIES FOR CLAIMANTS

Per the Georgia Employment Security Law, individuals who knowingly make false statements, misrepresent material facts, or knowingly accept benefits to which they are not entitled will lose the right to future unemployment benefits for a designated period. The law also permits for the prosecution of such individuals.

Claimants who commit fraud are liable for repaying the total amount of benefits plus penalties and interest. A penalty of 15 percent will be added to, and become part of, the overpayment amount. Interest of one percent per month or fraction of a month shall accrue until the overpayment (including the penalty) is repaid. Penalty amounts will not be waived.

The GDOL is also empowered to intercept state and federal income tax refunds or take legal action to recover UI overpayments.

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» **PART 4:**  
**GDOL RESOURCES**



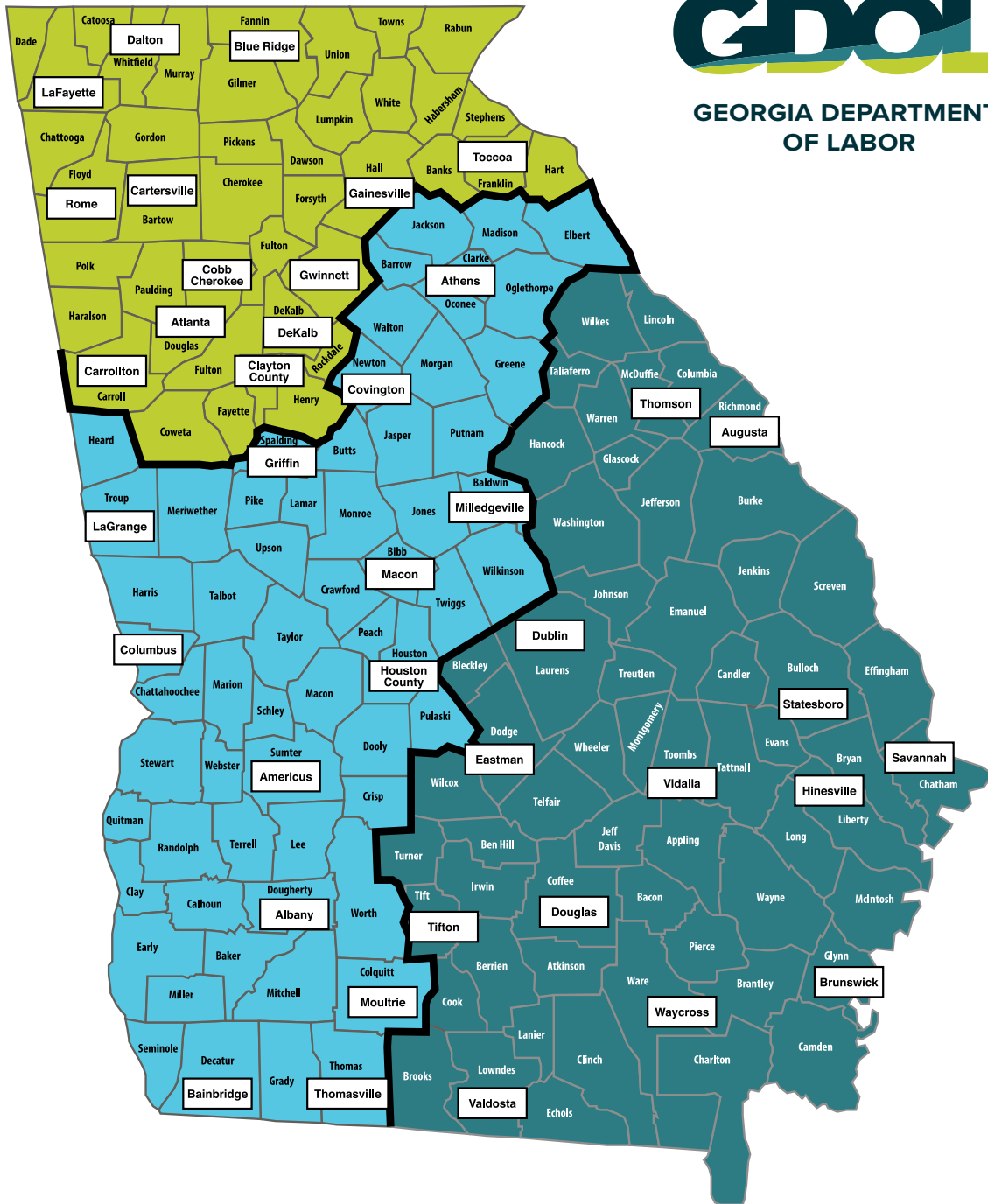
The GDOL provides other programs and services to assist Georgia’s employers and workers. This section contains a brief overview of several of these programs and services.

## OTHER GDOL PROGRAMS & SERVICES

<b>LABOR MARKET INFORMATION</b>	<p>The Workforce Statistics and Economic Research (WS&amp;ER) Division collects, distributes, and reports statistics on Georgia’s labor market and overall economic condition. WS&amp;ER produces high-quality, demand-driven labor market information that promotes economic development and job creation. Data provided includes information on jobs and workers, including labor force, employment and unemployment, industrial growth, industry occupational trends, wage rates, and unemployment insurance claims statistics. One of the primary purposes of labor market information is to provide individuals, businesses, economic development entities, and other stakeholders with the necessary data needed to make intelligent career and business decisions.</p> <p>WS&amp;ER data are generated from employer surveys, household surveys, UI claims data, special research projects, and a variety of administrative databases maintained within the division. A number of publications, containing the most frequently requested types of information can be found on the Department’s website.</p> <p>A wide range of unpublished data relating to labor market conditions is also available. To learn more, contact:</p> <p>Georgia Department of Labor 223 Courtland Street, Suite 300 Workforce Statistics and Economic Research Atlanta, GA 30303 Telephone: 877.709.8185</p>
<b>ECONOMIC DEVELOPMENT</b>	<p>In Georgia, community and economic development is a coordinated effort involving multiple state agencies, private sector representatives (particularly large utility companies), local development authorities, chambers of commerce, and government officials. Georgia’s endeavors are led by two separate state agencies—the Georgia Department of Community Affairs and the Georgia Department of Economic Development.</p> <p>Workforce information, such as applicant and placement data, workforce demographics, workforce layoff information, and agency services, is provided by the GDOL as a part of the overall state presentation to prospective companies. In a similar manner, other Georgia partners present their information and service commitments. This seamless Georgia effort makes the state a regional and national leader in the creation of jobs.</p>
<b>WALKING THE LAST MILE PROGRAM</b>	<p>Unlock potential with the <b><i>Walking the Last Mile to Reentry</i></b> program — a 12-week project that connects reentering citizens to employment opportunities and community partnerships.</p> <p>The program features include but are not limited to:</p> <ul style="list-style-type: none"><li>• Resume Building</li><li>• Personality/Skill/Qualifications Assessments</li><li>• Connections with Potential Employers</li><li>• Exclusive Employer Interviews</li></ul>
<b>FEDERAL BONDING PROGRAM</b>	<p>The Federal Bonding Program is a partnership between the USDOL and the McLaughlin Company, an insurance brokerage firm, as agent for Travelers Casualty and Surety Company of America. The program provides Fidelity Bonds guaranteeing honesty for “at-risk,” hard-to-place job seekers for the first six months of employment. The bonds are available through the GDOL at no cost to the job applicant or employer.</p>



GEORGIA DEPARTMENT OF LABOR



**REGION 1**

**REGION 2**

**REGION 3**

### REEMPLOYMENT SERVICES

The mission of the Reemployment Services Division is to improve employment outcomes of individuals who receive unemployment compensation by offering a variety of benefits and reemployment services to help unemployed workers prepare for and obtain suitable employment and training. The services provided by Reemployment Services include:

**Reemployment Services and Eligibility Assessment (RESEA):** The RESEA program is designed to offer customized support to individuals who find themselves exhausting their UI benefits before successfully finding new employment or returning to work.

Its purpose is to assist individuals receiving UI Benefits; enhance accessibility to reemployment services, including orientation, career centers, workforce partner services, local and state labor market information, customized reemployment planning, job search counseling, and online skills assessments; Connect individuals with additional workforce system partners and programs, including the Technical College of Georgia and the Workforce Innovation and Opportunity Act (WIOA).

**Trade Services:** The Trade Services Unit administers the Trade Adjustment Assistance (TAA) program for workers who lost their jobs or whose hours of work and wages were reduced as a result of increased imports or because their manufacturing jobs moved overseas. TAA offers a variety of reemployment services and benefits to help qualified workers prepare for and return to work quickly, including training-related benefits through reimbursements of tuition and books. This Unit also assists career center staff and TAA customers with Health Coverage Tax Credit Assistance.

**Work Opportunity Tax Credit Program (WOTC):** The Work Opportunity Tax Credit provides tax incentives to businesses that hire and retain new employees who are members of qualified groups. It is based on the number of hours worked, length of employment, and earnings.

For more information on the above services, contact the Reemployment Services Division at:

Georgia Department of Labor  
Reemployment Services  
148 Andrew Young International Blvd., N.E., Suite 200  
Atlanta, Georgia 30303-1751  
Telephone: 877.709.8185 and, when prompted ,say "Reemployment Services"

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This section contains a directory of departmental telephone numbers and a list of GDOL career centers.

<p><b>STATE ADMINISTRATIVE OFFICES</b></p>	<p>148 Andrew Young International Blvd., N.E., Atlanta, Georgia 30303-1751</p>
<p><b>COMMISSIONER'S OFFICE</b></p> <p>404-232-7300</p>	
<p><b>CAREER CENTER ADMINISTRATION</b></p>	<p>See the <b>Career Centers</b> list for contact information for local career centers.</p>
<p><b>ECONOMIC DEVELOPMENT</b></p>	<p>Workforce Statistics and Economic Research</p>
<p><b>EMPLOYER HOTLINE</b></p> <p>855.436.7365 TOLL-FREE</p>	
<p><b>EMPLOYMENT SERVICES/ PROGRAMS</b></p>	<p>Child Labor (including Youth Work Permits) Federal Bonding Assistance Trade Act Program (lost jobs/wages due to increased imports or jobs moving overseas) Walking the Last Mile to Reentry Program</p>

**UNEMPLOYMENT  
INSURANCE (UI)**

- Appeals to Hearing Officers
  - Appeals to the Board of Review
  - Benefit Payment Control/Overpayment Unit
  - Central Examining Unit
  - Claims Information
  - Electronic Tax & Wage Reporting
  - Employer Accounts
  - Employer Claims Charges
  - Employer Tax (Information, Reports, and Filing)
  - Employer Tax Liability
  - Employer Tax Rates
  - Interstate Claims
  - Partial Claims
  - SIDES E-Response Help Desk
  - Tax Administration
  - UI Administration
  - UI Customer Service
  - UI Integrity
  - UI Legal
  - UI Policy and Procedures
- 

**TECHNICAL  
COLLEGE SYSTEM  
OF GEORGIA  
(TCSG)**

**PARTNER  
SERVICES OF  
GDOL**

**404.982.7985**

- Agricultural Job Postings (including H-2A)
  - Agricultural Services
  - Alien Certification
  - Business Services Recruiters
  - Employment Recruitment & Job Placement Assistance
  - Employer Committees
  - Foreign Labor Certification
  - Georgia Best for Employers
  - Jobs for Georgia Graduates (JGG)
  - Migrant and Seasonal Farmworker Advocate
  - Rapid Response
  - Regional Coordinator Program
  - Special Workforce Assistance Team (SWAT)
  - Veterans' Services
  - Worker & Adjustment Retraining Notice (WARN) Act
  - Workforce Solutions Administration
-

**CAREER CENTERS: 877.709.8185**

<b>Location</b>	<b>Address</b>	<b>Email</b>	<b>Fax</b>
Albany	1608 S. Slappey Boulevard Albany, GA 31701-2632	<b>Albany_CC@gdol.ga.gov</b>	229.430.5027
Americus	120 W. Church Street Americus, GA 31709-3508	<b>Americus_CC@gdol.ga.gov</b>	229.931.2433
Athens	150 Evelyn C. Neely Drive Athens, GA 30601-6007	<b>Athens_CC@gdol.ga.gov</b>	706.369.5895
Atlanta	2943 North Druid Hills Road Atlanta, GA 30329-3909	<b>Atlanta_CC@gdol.ga.gov</b>	404.656.3519
Augusta	601 Greene Street Augusta, GA 30901-1427	<b>Augusta_CC@gdol.ga.gov</b>	706.721.7680
Bainbridge	310 South Scott Street Bainbridge, GA 39819-4136	<b>Bainbridge_CC@gdol.ga.gov</b>	229.248.2681
Blue Ridge	946 Appalachian Highway Blue Ridge, GA 30513-7639	<b>Blue_Ridge_CC@gdol.ga.gov</b>	706.632.7316
Brunswick	2517 Tara Lane Brunswick, GA 31520-2758	<b>Brunswick_CC@gdol.ga.gov</b>	912.262.3334
Carrollton	275 Northside Drive Carrollton, GA 30117-1833	<b>Carrollton_CC@gdol.ga.gov</b>	770.836.6770
Cartersville	19 Felton Place Cartersville, GA 30120-2148	<b>Cartersville_CC@gdol.ga.gov</b>	770.387.3766
Clayton County	2450 Mt. Zion Parkway, Suite 100 Jonesboro, GA 30236-2500	<b>Clayton_CC@gdol.ga.gov</b>	678.479.5256
Cobb/Cherokee	465 Big Shanty Road Marietta, GA 30066-3303	<b>Cobb_Cherokee_CC@gdol.ga.gov</b>	770.528.6139
Columbus	700 Veterans Parkway Columbus, GA 31901-2933	<b>Columbus_CC@gdol.ga.gov</b>	706.649.1789
Covington	7249 Industrial Boulevard N.E. Covington, GA 30014-1479	<b>Covington_CC@gdol.ga.gov</b>	770.784.2459
Dalton	1406 Chattanooga Avenue Dalton, GA 30720	<b>Dalton_CC@gdol.ga.gov</b>	706.272.2318
DeKalb County	3879 Covington Highway Decatur, GA 30032-2640	<b>Dekalb_CC@gdol.ga.gov</b>	404.298.3995
Douglas	70 Lockwood Drive Douglas, GA 31533	<b>Douglas_CC@gdol.ga.gov</b>	912.389.4307
Dublin	910 N. Jefferson Street Dublin, GA 31021	<b>Dublin_CC@gdol.ga.gov</b>	478.275.6599

**CAREER CENTERS: 877.709.8185**

<b>Location</b>	<b>Address</b>	<b>Email</b>	<b>Fax</b>
Eastman	5016 Park Way Eastman, GA 31023	<b>Eastman_CC@gdol.ga.gov</b>	478.374.6996
Gainesville	2756 Atlanta Highway Gainesville, GA 30504	<b>Gainesville_CC@gdol.ga.gov</b>	770.531.5699
Griffin	1415 Highway 16 W. Griffin, GA 30223	<b>Griffin_CC@gdol.ga.gov</b>	770.229.3287
Gwinnett County	2211 Beaver Ruin Road, Suite 160 Norcross, GA 30071-3328	<b>Gwinnett_CC@gdol.ga.gov</b>	770.613.4843
Hinesville	Patriot Professional Park 740 Gen Stewart Way, Suite 202 Hinesville, GA 31313	<b>Hinesville_CC@gdol.ga.gov</b>	912.370.2598
Houston County	96 Cohen Walker Way Warner Robins, GA 31088	<b>Houston_CC@gdol.ga.gov</b>	478.988.7140
LaFayette	200 West Villanow Street LaFayette, GA 30728	<b>LaFayette_CC@gdol.ga.gov</b>	706.638.5529
LaGrange	1002 Longley Place LaGrange, GA 30240	<b>LaGrange_CC@gdol.ga.gov</b>	706.845.4005
Macon	3090 Mercer University Drive Macon, GA 31204	<b>Macon_CC@gdol.ga.gov</b>	478.751.6639
Milledgeville	156 Roberson Mill Road Milledgeville, GA 31061	<b>Milledgeville_CC@gdol.ga.gov</b>	478.445.2040
Moultrie	220 North Main Street Moultrie, GA 31768	<b>Moultrie_CC@gdol.ga.gov</b>	229.891.7149
Rome	462 Riverside Parkway, NE Rome, GA 30162-2942	<b>Rome_CC@gdol.ga.gov</b>	706.295.6050
Savannah	5520 White Bluff Road Savannah, GA 31405-6908	<b>Savannah_CC@gdol.ga.gov</b>	912.351.3800
Statesboro	62 Packinghouse Road Statesboro, GA 30458-4116	<b>Statesboro_CC@gdol.ga.gov</b>	912.681.5228
Thomasville	403 North Broad Street Thomasville, GA 31792-8113	<b>Thomasville_CC@gdol.ga.gov</b>	229.225.5013
Thomson	232 Main Street Thomson, GA 30824-1991	<b>Thomson_CC@gdol.ga.gov</b>	706.595.7209
Tifton	310 South Tift Avenue Tifton, GA 31794-4828	<b>Tifton_CC@gdol.ga.gov</b>	229.386.7188

**CAREER CENTERS: 877.709.8185**

<b>Location</b>	<b>Address</b>	<b>Email</b>	<b>Fax</b>
Toccoa	37 Foreacre Street Toccoa, GA 30577-3582	<b>Toccoa_CC@gdol.ga.gov</b>	706.282.4513
Valdosta	221 South Ashley Street Valdosta, GA 31602-5611	<b>Valdosta_CC@gdol.ga.gov</b>	229.333.5301
Vidalia	The Carter Center 206 Queen Street, Suite 16 Vidalia, GA 30474-4232	<b>Vidalia_CC@gdol.ga.gov</b>	912.538.3238
Waycross	600 Plant Avenue Waycross, GA 31501-3511	<b>Waycross_CC@gdol.ga.gov</b>	912.287.6550

## GLOSSARY

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**Able to Work:** Physical ability to perform work at which individuals earn a living, which is available in the community and for which employers are willing to pay wages. One does not necessarily have to be physically able to perform the duties of the last job nor be able to perform work for which qualified by experience and/or training.

**Actively Seeking Work:** A continuing search for full-time work, making reasonable contacts with the job market, holding one's self available for work and showing that continued unemployment is not due to personal negligence.

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

**Administrative Hearing Officer:** GDOL employee responsible for conducting an appeal hearing and issuing a decision.

**Appeal:** Process established to review a determination.

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

**Available For Work:** Willing, without undue restrictions, to accept any suitable work.

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

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

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

**Calendar Week:** A period of seven consecutive days beginning on Sunday and ending the following Saturday at midnight.

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

**Career Center:** GDOL office available for claimants/applicants and employers to receive employment and training information and to file claims for unemployment insurance benefits.

**Central Office:** State administrative office of the Georgia Department of Labor.

**Charges:** Amount assessed to an employer's experience rating account for benefit payments to former employees.

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

**Commissioner:** The Commissioner of Labor is the custodian of the UI Trust Fund and is responsible for assuring Georgia's UI program is administered in accordance with state and federal laws.

**Common Paymaster:** A method of reporting wages which allows

all of an individual's wages to be reported by a single employer in situations where the individual concurrently works for two or more related corporations.

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

**Contributions:** The unemployment insurance tax paid by contributory employers.

**Contributory Employer:** Employers that pay unemployment insurance tax contributions based upon an assigned tax rate. All private sector businesses are contributory employers. However, governmental agencies and certain nonprofit entities may elect to be contributory or reimbursable employers.

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

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

**Department:** The Georgia Department of Labor.

**Disqualification:**

**Voluntary Quit:** When an individual quits work without good cause connected with the work itself, a disqualification (penalty) may be imposed on the claim. This penalty is for the duration of unemployment and until insured wages are earned which equal ten(10) times the weekly benefit amount of the claim.

**Discharge:** When an individual is terminated for failure to obey orders, rules or instructions or for failure to perform the duties for which employed, the disqualification (penalty) is for the duration of unemployment and until wages are earned which equal ten (10) times the weekly benefit amount of the claim. When an individual is separated for specified acts of intentional misconduct, the disqualification (penalty) is for the duration of unemployment and until insured wages are earned which equal twelve (12) or sixteen (16) times the weekly benefit amount of the claim (depending on the misconduct).

**Refusal of Suitable Work:** When an individual refuses suitable work or refuses a referral to suitable work without good cause, a disqualification (penalty) may be imposed and is the same as for voluntary quitting (10XWBA).

**Disqualifying Income:** Income that reduces or is in excess of a weekly unemployment benefits amount.

**Employee Leasing Companies/Professional Employer**

**Organizations (PEOs):** Generally, an independent business which leases employees on a contract basis, handles all personnel matters, and is considered the employer or co-employer of leased employees.

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

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

**Employment:** Services rendered for remuneration on the following basis:

**Full-time/Part-time:** Work performed with a worker's regular employer, during the customary hours and days established or agreed upon by the employer and the employee.

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

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

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

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

**Federal Unemployment Tax Act (FUTA):** Legislation regarding federal taxes paid by liable employers nationwide and used to fund the administration of federal and state unemployment insurance programs.

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

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

**Labor Dispute:** Disagreement between a collective bargaining unit and management.

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

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

**Most Recent Employer:** The last liable employer for whom an

individual worked and:

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

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

**Predecessor:** The prior owner of a business unit that was succeeded by another employing unit.

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

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

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

**State Unemployment Tax Act (SUTA):** Legislation requiring employers to pay state unemployment taxes under the Georgia Employment Security Law.

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

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

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

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

**UI Tax Auditor:** A GDOL employee responsible for contacting employers and/or claimants to collect missing tax and wage reports, collect delinquent payments, verify wage and employee records and assure compliance with the Georgia Employment Security Law.

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

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









