

# 50 STATE UNEMPLOYMENT GUIDELINES DUE TO COVID-19 PANDEMIC



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*The summary document is intended for general business information purposes only. It is not a complete or all-inclusive explanation, and it should not be construed as legal advice on any specific facts or circumstances.*

*The rules regarding unemployment are changing daily. You should consult with the appropriate state agency and your Fisher Phillips attorney to ensure you are working with the most up-to-date information.*

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## ALABAMA

**I. General Information:** The Alabama Department of Labor oversees Alabama's unemployment insurance program. Claimants can file claims online or telephonically. Alabama employers pay for unemployment through a tax managed by the state. Field Tax Service Providers are tax offices containing one or more tax specialists. Each office is assigned a particular part of the state and are able to address employer questions. More information regarding the state's unemployment benefit program may be found at <https://labor.alabama.gov/unemployment.aspx>.

**II. Minimum and Maximum Weekly Benefit Amounts:** Yes, benefits range from a minimum of \$45 to a maximum of \$275 calculated using an employee's base period earnings.

**III. Benefit Qualification Requirement:** All states require an individual to have earned a certain amount of wages or to have worked for a certain period of time (or both) within the base period to be monetarily eligible to receive any benefits. Most individuals qualify for benefits based on employment and wages in a single state. Alabama requires that total base period wages must equal or exceed 1.5 times high quarter earnings in order to be eligible. and wages greater than \$2,314 in the 2 highest quarters.

**IV. Base Period:** First four of last five completed quarters before quarter in which claim is filed.

**V. Benefit Year:** 1-year period beginning with week valid claim is filed.

**VI. Weekly Benefit Amount:** 1/14 of average wages in 2 high quarters.

**VII. Maximum Weeks Paid:** 14-20 weeks. Generally, claimants will qualify for a set number of full benefit weeks ranging from 14-20 weeks. The maximum amount allowable for the benefit year is based on the unemployment rate. If a claimant returns to work or if they have deductible income for any week, they may draw reduced payments and increase the total possible length of time they can draw. The total amount a claimant can draw for the year is the maximum benefit amount shown on their monetary determination. Federal extensions may increase the number of available weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. Employees who have been discharged are generally eligible for unemployment benefits even if subject to recall. The employee must meet eligibility requirements set forth by the Alabama Department of Labor, therefore employers should not guarantee to any employee that they will receive assistance.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Yes. An employee will be eligible if the employee did not ask for a reduction in hours, the employee is working, and the gross weekly earnings are less than the employee's weekly benefit amount. The employee must meet eligibility requirements set forth by the Alabama Department of Labor, therefore employers should not guarantee to any employee that they will receive assistance.

**If so, how are the partial benefits calculated?** An employee will be eligible if the employee did not ask for a reduction in hours, the employee is working, and the gross weekly earnings are less than the employee's weekly benefit amount. If the employee's gross earnings in a week are more than the employee's weekly benefit amount, no benefits will be paid to the employee for that week. 1/3 of WBA will be excluded when computing the weekly benefit for partial unemployment. For

example, if a claimant had the maximum \$275 weekly benefit amount, approximately \$91 of weekly earnings would be excluded. Most state laws provide that the benefit for a week of partial unemployment will be rounded to the nearest or the lower dollar. If the employee earned \$100 that week ( $\$100 - \$91 = \$9$ ), they would receive approximately \$266 in partial unemployment compensation ( $\$275 - \$9 = \$266$ ).

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No. In Alabama, instead of the employer creating a “pink slip” when an employee is discharged, an employer is notified when an employee files a claim for unemployment benefits. When so notified, the employer has six days to return Form BEN 241, Request for Separation Information to the local unemployment office or through an online portal.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, unless the employee files a claim for unemployment benefits. In Alabama, instead of the employer creating a “pink slip” when an employee is discharged, an employer is notified when an employee files a claim for unemployment benefits. When so notified, the employer has six days to return Form BEN 241, Request for Separation Information to the local unemployment office or through an online portal.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No. However, if an employer receives a notice of a claim for unemployment benefits, it has six days to return Form BEN 241, Request for Separation Information to the local unemployment office or through an online portal.

**XIII. Does the state have a shared work program?** No, not at this time.

**XIV. Additional information is available on the State’s unemployment website:** Information regarding the state’s unemployment benefits may be found [here](#). See information related to COVID-19 [here](#) and [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** Waived one-week waiting period and “able and available” and work search requirements for individuals who are diagnosed with COVID-19, quarantined by a medical professional or a government agency, laid off or sent home without pay for an extended period by their employer due to COVID-19 concerns, or caring for an immediate family member who is diagnosed with COVID-19. <https://www.labor.alabama.gov/covid19resources.aspx>

Employer charges will be waived for weeks claimed due to COVID-19 related issues until further notice. Employers are urged to file partial claims on their employees’ behalf, and/or to waive their right to respond to any Request for Separation information. Pursuant to the March 20, 2020 News Release, Alabama is waiving employer charges for COVID-19 related claims and is urging employers to file claims on employees’ behalf. The Alabama Department of Labor Secretary Fitzgerald Washington has temporarily ordered that relief be offered to employers whose employees must file unemployment compensation claims for weeks filed due to COVID-19 related issues. All charges will be waived against those employers who file partial unemployment compensation claims on behalf of their employees. These charges will be waived until further notice. ADOL is encouraging all employers who can file on their employees’ behalf to do so. This waiver means that employers’ experience ratings will NOT be affected by COVID-19 related claims.

**XVI. When an employer rehires an employee do they have to report it to a specific agency?**

All employers are required to report each newly hired or recalled employee to the Alabama Department of Labor. <https://labor.alabama.gov/knowledge/newhire.aspx>

**XVII. What is the time period in which the employer must report rehiring an employee?**

The information must be furnished within seven days from the date of hire or reemployment. Employers who fail to report newly hired or recalled workers may be fined up to \$25 for each violation.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?**

Any incidence of suspected fraud may be reported through the state's Fraud Hotline toll free number 1-800-392-8019.

## ALASKA

**I. General Information.** Alaska's Unemployment Insurance (UI)'s landing page is here. <https://labor.alaska.gov/unemployment/>. Employees can also call myAlaska help desk: (866) 377-0126. FAQs are found here <https://labor.alaska.gov/unemployment/faq.htm>

**II. Minimum and Maximum Weekly Benefit Amounts:** \$56 to \$370. The additional \$600/week per the CARES Act will soon become available. Employees also may be eligible to receive an additional allowance of \$24 per week per child, for up to three children who reside with the employee or for whom the employee provides more than 50% support over the past 12 months.

**III. Benefit Qualification Requirement:** Employee must have earned wages from covered employment during the "base period," and have a total gross income of \$2,500 earned over two calendar quarters of the base period.

**IV. Base Period:** The benefit is based on wages paid in the first four of the last five completed calendar quarters from when the employee files their claim.

**V. Benefit Year:** A "benefit year" is typically 52 weeks following the effective date of your claim. The effective date of the claim is Sunday of the week in which the employee files.

**VI. Weekly Benefit Amount:** Employee can use this sheet to calculate weekly benefits. [https://labor.alaska.gov/unemployment/documents/Calculating\\_Benefits.pdf](https://labor.alaska.gov/unemployment/documents/Calculating_Benefits.pdf) Employees must report all the wages earned each week. Benefit payments will be reduced by .75 for each \$1 earned above \$50.

**VII. Maximum Weeks Paid:** 16 to 26 weeks, depending on the amount and contribution of wages in the base period. Federal extensions may increase the number of available weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes, employees who are laid off and are subject to recall may be eligible for unemployment benefits. Under brand new legislation, the 7-day waiting period has been waived.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Yes, if the employee was full-time. There is no specific "reduced hours" program, but the Alaska Department of Labor currently [encourages](#) individuals whose hours of work have been impacted by COVID-19 to file for UI benefits online.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No, but "good faith and fair dealing" applies to the timing of the notice and its contents.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** Yes, only if federal WARN applies, a notice must go to the Alaska Dislocated Worker Unit, [https://jobs.alaska.gov/RR/WARN\\_info.htm](https://jobs.alaska.gov/RR/WARN_info.htm)

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** See above.

**XIII. Does the state have a shared work program?** No, not at this time.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits can be found [here](#). Further information can be found [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** Alaska has eliminated the 7-day waiting period and made it clear that workers may not be disqualified for benefits because they are off work to care for someone with COVID-19 or to "prevent or eliminate" the spread of COVID-19 or related "economic loss or harm." Alaska is also waiving the requirement to actively search for work if the employee's hours have been reduced or they are no longer working as a result of COVID-19.

**XVI. When an employer rehires an employee do they have to report it to a specific agency?**

Yes, the form can be found here:

<http://dhss.alaska.gov/dpa/Documents/dpa/programs/ccare/forms/Alaska-New-Hire-Reporting-Form-04-1050.pdf> The state also has online reporting.

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** To report suspected fraud, UI Investigators have offices in Anchorage (907-269-4880), Fairbanks (907-451-2952), and Juneau (907-465-5968). Investigators may also be contacted through the Benefit Payment Control Unit's toll free number (1-877-272-4635). You may also email at: [uifraud@alaska.gov](mailto:uifraud@alaska.gov)



## ARIZONA

**I. General Information:** The Arizona Department of Economic Security oversees the state's unemployment insurance program. Claimants can file for unemployment benefits online at <https://des.az.gov/services/employment/unemployment-individual>.

More information regarding the state's unemployment benefit program may be found in A Guide to Arizona Benefits.

<https://des.az.gov/sites/default/files/legacy/dl/UIB-1240A.pdf?time=1586195585110>.

**II. Minimum and Maximum weekly benefit amount:** \$187 to \$240.

**III. Benefit Qualification Requirement:** To qualify for benefits in Arizona, a claimant must have worked for an employer who paid unemployment tax and must have earned:

- At least 390 times the Arizona minimum wage in the highest earning quarter and the total of the other three quarters must equal at least one half of the amount in their high quarter. For example, if a claimant made \$5000 in their highest quarter they need to have earned a total of \$2500 within the remaining three quarters combined,
- Or at least \$7000 in total wages in at least two quarters of the base period, with wages in one quarter equal to \$5987.50 or more.

**IV. Base Period:** The base period is the first 4 of the last 5 completed calendar quarters before a claim is filed. If a claimant is not eligible for benefits using the base period calculation and they receive workers' compensation benefits, they may be eligible to use an alternate base period.

**V. Benefit Year:** The effective date of a claim is the start of the benefit year which is normally the Sunday of the week in which an individual files the initial application for Unemployment Insurance benefits. The benefit year ends 365 days later.

**VI. Weekly Benefit Amount:** The WBA is 4% of the wages paid in the highest quarter of the base period.

**VII. Maximum Weeks Paid:** Under the regular UI program, claimants are eligible for up to 26 weeks of benefits. Federal extensions may increase the number of available weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** The employee must meet eligibility requirements set forth by the state. Therefore, employers should not guarantee to any employee that they will receive assistance.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Yes, if the wages paid to an employee working less than full-time work are less than the individual's weekly unemployment benefit amount. If an individual's wages have been reduced as a result of COVID-19, they should file for benefits at [www.AZUI.com](http://www.AZUI.com). A claimant may be eligible for benefits depending on individual circumstances and the amount of gross wages earned (see below). Claimants must report earned wages for all work.

**If so, how are partial benefits calculated?** If the claimant works less than full-time and earns less than their weekly benefit amount during a given week, they will be entitled to partial unemployment benefits, if they are otherwise eligible. A claimant may earn up to \$30.50 in a week

without affecting the weekly benefit amount. If a claimant earns over \$30.50 in a week, each dollar in earnings over that amount will be deducted from the weekly benefit amount.

The following example is listed in the Handbook:

Weekly benefit amount:	\$240.00
Earnings:	<u>-\$72.79</u>
Sub-total:	\$167.21
\$30.00 allowance	<u>+\$30.00</u>
Adjusted weekly benefit amount:	\$197.21
Payable amount:	\$197.00

Arizona rounds the benefit payable to the nearest dollar. If a claimant has earnings equal to or greater than the weekly benefit amount, they will not receive any benefits for that week.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** Yes, the employer “shall make available to each individual at the time the individual becomes unemployed a printed statement dealing with claims for benefits.”

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, not in this state at this time.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not in this state at this time.

**XIII. Does the state have a shared work program?** Yes. The participating employee may be eligible for Shared Work benefits for each week in which the normal weekly hours of work are reduced by at least 10% but no more than 40%. See Arizona’s Shared Work Program Employer Handbook.

<https://des.az.gov/sites/default/files/legacy/dl/SWP-1000A.pdf?time=1586196854787>

**XIV. Additional information is available on the State’s unemployment website:** Information regarding the state’s unemployment benefits may be found [here](#). See information related to COVID-19 [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:**

DES has temporarily suspended the “actively seeking work” requirement. For the duration of the emergency declaration, an individual will no longer be required to look for work and apply for other employment while collecting unemployment insurance benefits.

<https://des.az.gov/sites/default/files/media/Unemployment-Insurance-FAQ.pdf?time=1586194697836>

**XVI. When an employer rehires an employee do they have to report it to a specific agency?**

Yes. All employers throughout the United States are required to report newly hired employees to a "New Hire" database. Each week, these reported "New Hires" are matched with individuals who have claimed weeks of benefits after the reported hire date and an audit form is mailed to the employer who reported the hire. <https://des.az.gov> > file > download

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** The state allows for online reporting of suspected fraudulent claims at: <https://fraudreferralexternal.azdes.gov/> or by calling the Department's toll-free hotline number at 1-800-251-2436.

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## ARKANSAS

**I. General Information:** The Arkansas Division of Workforce Services (ADWS) administers Arkansas' Unemployment Insurance program. Claimants may file claims online via Arkansas' EZARC claims system. Arkansas employers pay for unemployment through a tax managed by the state. More information regarding the state's unemployment benefit program may be found at <https://www.dws.arkansas.gov/unemployment/>. The [Arkansas Department of Workforce Services](#) provides an [Employer Handbook](#) that explains the administration of their Unemployment Insurance program.

**II. Minimum and Maximum Weekly Benefit Amounts:** Benefits range from a minimum of \$81 to a maximum of \$451.

**III. Benefit Qualification Requirement:** Wages that are 35 times the weekly benefit amount and wages in at least two quarters of base period.

**IV. Base Period:** First four of last five completed quarters before quarter in which claim is filed.

**V. Benefit Year:** 1-year period beginning with week valid claim is filed.

**VI. Weekly Benefit Amount:** 1/26 of the average of the 4 quarters in the base period. The weekly benefit amount is calculated by dividing the claimant's average base period wages by 26 and then is limited by a minimum of weekly benefit amount of \$81 and a maximum of \$451.

**VII. Maximum Weeks Paid:** 9 to 16 weeks. Federal extensions may increase the number of available weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. Employees who have been discharged are generally eligible for unemployment benefits even if subject to recall. In the Covid-19 crisis, the Governor has directed the Arkansas Department of Commerce to waive the one-week waiting period. The employee must meet eligibility requirements set forth by the [Arkansas Division of Workforce Services](#). Therefore employers should not guarantee to any employee that they will receive assistance.

**IX. If an Employer must reduce employee hours, can they receive partial unemployment benefits?** Possibly.

**If so, how are the partial benefits calculated?** An individual shall be considered partially unemployed when they are working less than full-time and wages payable are less than one hundred forty percent (140%) of their weekly benefit amount. An individual shall be considered to be working less than full-time, or partially unemployed, if he is working fewer than forty (40) hours in a calendar week. 40% of a claimant's weekly benefit amount in earnings will be disregarded when determining the weekly partial unemployment benefit.

For example, if a claimant's WBA is the maximum \$451 and he earns \$600 a week in earnings. 40% of the \$451 WBA (\$181) will be excluded from the weekly earnings when computing the partial weekly benefit amount. \$600 in weekly earnings - \$181 in disregarded earnings = \$419 in earnings to be considered. \$451 WBA - \$419 in considered earnings = \$32 adjusted weekly benefit amount. Thus, the claimant would receive \$32 in partial unemployment benefits.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No, not in this state at this time.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, not in this state at this time.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not in this state at this time.

**XIII. Does the state have a shared work program?** Yes. Affected employees can supplement their wages with partial unemployment benefits. Normal weekly work hours must be reduced by at least 10%. <https://www.dws.arkansas.gov/employers/shared-work-program/> and [https://www.dws.arkansas.gov/src/files/Shared-Work-Unemployment-Compensation-Information-and-Application-For-Employers\\_1.pdf](https://www.dws.arkansas.gov/src/files/Shared-Work-Unemployment-Compensation-Information-and-Application-For-Employers_1.pdf).

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found <https://www.dws.arkansas.gov/unemployment/>. See information related to COVID-19 at [https://www.dws.arkansas.gov/src/files/Notice\\_to\\_Individuals\\_Inquiring\\_About\\_the\\_Availability\\_of\\_Unemployment\\_Insurance\\_Benefits\\_As\\_A\\_Result\\_of\\_the\\_COVID-19\\_Pandemic\\_Updated.pdf](https://www.dws.arkansas.gov/src/files/Notice_to_Individuals_Inquiring_About_the_Availability_of_Unemployment_Insurance_Benefits_As_A_Result_of_the_COVID-19_Pandemic_Updated.pdf).

The [Arkansas Department of Workforce Services](#) also provides an [Employer Handbook](#) that explains the administration of their Unemployment Insurance program.

**XV. Changes to Unemployment Compensation due to COVID-19:** For claims filed on or after March 16, 2020, the valid waiting period requirement has been waived for thirty (30) days due to the COVID-19 Pandemic. [https://www.dws.arkansas.gov/src/files/Workers\\_FAQs\\_UI\\_COVID-19.pdf](https://www.dws.arkansas.gov/src/files/Workers_FAQs_UI_COVID-19.pdf).

Effective for claims filed on or after March 16, 2020, work search requirements have been waived for a period of thirty (30) days, or through the week ending April 18, 2020 due to the COVID-19 Pandemic. Therefore, claimants will not be required to register or search for work during the thirty (30) day waive period. If a claimant will only be unemployed due to a temporary reduction in workforce for a period of ten (10) weeks or less, it is recommended that the employer provide a letter to claimant with a specific return to work date that is within ten (10) weeks of the last day of work. This letter will exempt a claimant from work search and expedite the process.

It is not currently known whether Disaster Unemployment Assistance will be made available to employees who do not otherwise qualify as a result of the COVID-19 pandemic. Employees are encouraged to apply even if they are determined not to be eligible since, if DUA comes into effect, the employee will have completed the first step in that process. More information as to the AWDS's notice can be found here:

[https://www.dws.arkansas.gov/src/files/Workers\\_FAQs\\_UI\\_COVID-19.pdf](https://www.dws.arkansas.gov/src/files/Workers_FAQs_UI_COVID-19.pdf).

**XVI. When an employer rehires an employee do they have to report it to a specific agency?**

Federal and State law requires employers to report newly hired and re-hired employees in Arkansas to the Arkansas New Hire Reporting Center.

<https://newhire-reporting.com/Downloads/ARForm.pdf>

**XVII. What is the time period in which the employer must report rehiring an employee?** Not stated but generally 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** The state allows for online reporting of suspected fraudulent claims at:

<https://www.dws.arkansas.gov/unemployment/reporting-ui-fraud> and also provides a fraud hotline 1-501-682-1058.

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## CALIFORNIA

**I. General Information:** California's Unemployment Insurance (UI) program pays benefits to individuals who have become unemployed or partially unemployed and meet the program's eligibility requirements. The eligibility requirements include that the individual filing for UI benefits must (1) have earned enough wages during the base period, (2) be unemployed through no fault of their own, (3) be physically able to work, (4) be available for work, (5) be ready and willing to accept work immediately, and (6) be actively looking for work. The base period is a 12-month term, or four quarters, that the Employment Development Department (EDD) uses to determine if the individual earned enough wages to establish an UI claim. Thereafter, the EDD will determine the individual's weekly benefit amount. For partial UI benefits, the EDD will first determine if the individual is eligible to receive benefits, and if so, the EDD will then calculate the individual's reduced weekly benefit amount. More information can be found [here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$40 to \$450.

**III. Benefit Qualification Requirement:** To establish a valid UI claim, the EDD looks at (1) the highest base period quarter (3 month period) to see if the individual made at least \$1,300; or in the alternative (2) the highest base period quarter to see if the individual made at least \$900 and whether the total base period earnings added together equals 1.25 times the individual's highest base quarter earnings.

**IV. Base Period:** There are two methods that can be used to calculate the base period: the standard base period method and the alternative base period method. Under the standard base period method, the first four of the last five base period quarters prior to the date that the individual files the UI claim are used to determine if an individual can establish a claim. If an individual does not have sufficient wages using the standard base period method to establish a claim, the EDD will use the second method called the alternative base period method. Under the alternative base period, the last four base period quarters prior to the individual filing their UI claim are used.

**V. Benefit Year:** The benefit year is the 52-week period from the first day of the week that the individual files a valid UI claim.

**VI. Weekly Benefit Amount:** The individual's weekly benefit amount is determined by taking the amount of wages the individual earned in their highest base period quarter and comparing it to the EDD's Unemployment Insurance Benefit Table [here](#). The EDD provides a weekly benefit amount calculator [here](#).

**VII. Maximum Weeks Paid:** The individual can receive UI benefits for a maximum of up to 26 weeks (39 weeks under the CARES Act).

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. This is known as a "[Partial Claim](#)." Partial claims are for employees whose employers want to keep them when there is a lack of work. The employer certifies that the employee is expected to return to work and completes the Unemployment Insurance (UI) claim form (DE 2063). Due to the COVID-19 pandemic, the EDD has stated that if a business is currently not issuing a Notice of Reduced Earnings (DE 2063) to their employees, they do not need to issue these forms to their employees for the employees to receive UI benefits.



Individuals who have been laid off or sent home without pay for an extended period by their employer due to COVID-19 concerns are generally eligible for unemployment benefits. To be eligible for UI benefits the individual must be considered "unemployed" as defined by the California Unemployment Insurance Code. An individual is "unemployed" in any workweek if he or she meets any of the following conditions: (1) any week during which he or she performs no services with respect to which no wages are payable to him or her; or (2) any week of less than full-time work, if the wages payable to him or her with respect to the week, when reduced by \$25 or 25% of the wages payable, whichever is greater, do not equal or exceed his or her weekly benefit amount.

**IX. If an employer must reduce employee hours, can they receive partial unemployment benefits?** Yes. To qualify, the individual must be considered "unemployed" as defined in the California Unemployment Insurance Code. The individual is "unemployed" in any week of less than full-time work, if the wages payable to him or her with respect to the week, when reduced by \$25 or 25% of the wages payable, whichever is greater, do not equal or exceed his or her weekly benefit amount. Once it is determined that the individual is "unemployed" and qualifies for partial UI benefits, then the EDD will calculate their weekly benefit amount and their reduced weekly benefit amount. The following example is used to illustrate the steps an individual should follow to determine their reduced weekly benefit amount under partial UI benefits. Assume that the individual made \$13 per hour and has worked 5 days a week or 40 hours for the previous 15 months (5 base period quarters).

First, we need to determine if the individual can establish a valid UI benefits claim based on their income in the previous 15 months. To establish a valid UI claim, the EDD looks at (1) the highest base period quarter (3-month period or 13 weeks) to see if the individual made at least \$1,300; or (2) the highest base period quarter to see if the individual made at least \$900 and whether the total base period earnings added together equals 1.25 times the individual's highest base quarter earnings

In this scenario, the individual's highest base period quarter is:

$$\begin{aligned} & \$13 \text{ per hour} \times 40 \text{ hours per week} = \$520 \text{ per week} \\ & 13 \text{ weeks} \times \$520 \text{ per week} = \$6,760 \text{ per base period quarter} \end{aligned}$$

Using the standard base period method, this individual is making \$6,760 in their highest base period, which is more than the \$1,300 needed to establish a valid UI benefits claim.

Second, we must calculate the individual's weekly benefit amount. The weekly benefit amount is the amount that the individual would receive if they were totally unemployed. The individual's weekly benefit amount is determined by taking the amount of wages that the individual earned in their highest base period quarter and comparing it to the EDD's Unemployment Insurance Benefit Table [here](#). In this scenario, this individual is making \$6,760 in their highest base period quarter. Using the EDD's Unemployment Insurance Benefit Table, this individual's weekly benefit amount is \$260, which is the amount they would receive if totally unemployed. The EDD provides a weekly benefit amount calculator [here](#).

Third, if the individual's hours are reduced from 40 hours per week to 24 hours per week, we need to determine if the individual is "unemployed" and if he or she is eligible for partial UI benefits. To do so, we look at whether the individual is working less than full-time and whether the wages



payable to him or her with respect to the week, when reduced by \$25 or 25% of the wages payable, whichever is greater, do not equal or exceed his or her weekly benefit amount. In the scenario, the individual's weekly benefit amount is \$260, as calculated above.

In this scenario, the individual is eligible for partial UI benefits:  
\$13 per hour x 24 hours per week = \$312 current weekly wages  
Reduce by \$25 or 25% of \$312 (25% of \$312 = \$78), whichever is greater.  
Because \$78 is greater than \$25, we reduce the individual's current weekly wages by \$78.  
 $\$312 - \$78 = \$234$

This amount must not equal or exceed the individual's weekly benefit amount as calculated above (\$260). Because \$234 does not equal or exceed \$260, this individual is eligible for partial UI benefits.

Fourth, we now need to calculate the individual's reduced weekly benefit amount, which is the amount that the individual will receive under partial UI benefits assuming their hours are reduced from 40 hours per week to 24 hours per week. For partial UI benefits, the individual shall be paid the amount equal to his or her weekly benefits amount (calculated above) minus the smaller of the following: (1) the amount of wages in excess of \$25 payable to him or her for services rendered during that week; or (2) the amount of wages in excess of 25% of the amount of wages payable to him or her for services rendered during that week.

Thus, this individual's reduced weekly benefit amount is calculated as follows:

\$13 per hour x 24 hours per week = \$312 current weekly wages  
Weekly benefit amount \$260  
Reduced by the smaller of  
(1) Current weekly wages in excess of \$25 ( $\$312 - \$25 = \$287$ ); or  
(2) Current weekly wages in excess of 25% ( $\$312 - (25\% \times \$312) = \$234$ )  
Reduce \$260 by the smaller of \$287 and \$234  
 $\$260 - \$234 = \$26$

This individual would receive a reduced weekly benefit amount of \$26 per week. Therefore, this individual would be making a total of their current weekly wage (\$312) plus their reduced weekly benefits amount (\$26) for a total of \$338 per week.

As a summary, if the individual worked full time at \$13 per hour and 40 hours per week, this individual would make \$520 per week. If the individual's hours were reduced to 24 hours per week, this individual would receive a total of \$338 per week (\$26 in reduced UI benefits and their \$312 current weekly wages). If the individual is totally unemployed, the individual will receive their weekly benefit amount of \$260.

**How are partial benefits calculated?** Under California Unemployment Insurance Code, each individual eligible who is "unemployed" in any week shall be paid the amount equal to his or her weekly benefits amount (calculated above) minus the smaller of the following: (1) the amount of wages in excess of \$25 payable to him or her for services rendered during that week; or (2) the

amount of wages in excess of 25% of the amount of wages payable to him or her for services rendered during that week.

The previous example assumes that the individual is making California's state minimum wage of \$13 per hour and that his or her hours are reduced from 40 hours per week to 24 hours per week. It is important to follow the steps in the order identified above (and again below) to correctly calculate the amount that the individual will receive under partial UI benefits.

(1) Determine if the individual can establish a valid UI benefits claim based on their income in the previous 15 months using the standard base period method. If the individual does not meet the income requirements, the alternative base period method case be used.

(2) Calculate the individual's weekly benefit amount, which is the amount that the individual would receive if they were totally unemployed. Note: this amount will be dependent on the individual's earnings in the previous 15 months. Thus, this amount will vary based on if the individual has experienced new employment, job loss, a wage increase, or a wage decrease in the past 15 months.

(3) Determine if the individual is "unemployed" and if he or she will qualify for partial UI benefits with their reduced hours.

(4) Calculate the individual's reduced weekly benefit amount, which is the amount that the individual will receive under partial UI benefits with their reduced hours.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** For a reduction in hours no. For layoffs, it depends. Under the Cal-WARN Act, an employer must provide 60 days' written notice to employees of a mass layoff, termination, or relocation event occurring at a covered establishment. A covered establishment means an industrial or commercial facility or part thereof that employs (or within the past 12 months has employed) at least 75 persons. A mass layoff is defined as a layoff during any 30-day period of 50 or more employees at a covered establishment. A Termination event is defined as the cessation or substantial cessation of commercial operations in a covered establishment. A relocation is the removal of all or substantially all of the industrial or commercial operations in a covered establishment to a different location 100 or more miles away.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** For a reduction in hours, no notice is required. If 50 or more employees are being laid off or there is a plant closure affecting any number of individuals, generally a 60-day notice. However, on March 17, 2020, Governor Newsom issued an order "suspending" some of notice the requirements.

Under the Cal-WARN Act, notice must be given to (1) the affected employees, (2) the Employment Development Department (EDD), (3) the local workforce investment board, and (4) the chief elected official of each city and county government in which the termination, mass layoff, or relocation occurs.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** Yes, under Federal WARN and Cal-WARN, the employer must provide notice 60 days before the qualifying event. However, Governor Gavin Newsom issued Executive Order N-31-20, suspending the need to provide 60 days' notice under Cal-WARN if the employer complies with the requirements.

### Governor Newsom's Executive Order N-31-20:

If the employer complies with the requirements below, Labor Code sections 1401, 1402, and 1403 are suspended. The employer is not liable for backpay, the value of the cost of any benefits to which the employee would have been entitled had his or her employment not been lost, or the cost of any medical expenses incurred by the employee that would have been covered under an employee benefit plan. There is also no daily civil penalty if the employer complies with the requirements.

### Requirements:

- (1) The employer must order the mass layoff because of COVID-19-related business circumstances that were not reasonably foreseeable as of the time that 60-day notice would have been required.
- (2) The employer must give notice of the mass layoff to: (a) Affected employees, (b) EDD, (c) Local workforce investment board, and (d) Chief elected official of each city and county government within which the termination, relocation, or mass layoff occurs.
- (3) The notice must be given as soon as practicable.
- (4) The notice must include the elements required by the federal WARN Act (29 U.S.C. § 2101 et seq.). Section 639.7(d) of Title 20 of the Code of Federal Regulations states the following with respect to give notice to affected employees who do not have a representative:
  - (a) Written in language understandable to the employee;
  - (b) A statement as to whether the planned action is expected to be permanent or temporary and, if the entire plant is to be closed, a statement to that effect;
  - (c) The expected date when the plant closure or mass layoff will commence and the expected date when the individual employee will be separated;
  - (d) An indication whether or not bumping rights exist; and
  - (e) The name and telephone number of a company official to contact for further information.

The regulation also states: "The notice may include additional information useful to the employees such as information on available dislocated worker assistance, and, if the planned action is expected to be temporary, the estimated duration, if known."

- (a) The notice must provide a brief statement of the basis for reducing the notification period.
- (b) The notice states the following: "If you have lost your job or been laid off temporarily, you may be eligible for Unemployment Insurance (UI). More information on UI and other resources available for workers is available at [labor.ca.gov/coronavirus2019](http://labor.ca.gov/coronavirus2019)."

**XIII. Does the state have a shared work program?** Yes. Employees participating in the Work Sharing program, if otherwise eligible, will receive the percentage of their weekly Unemployment Insurance benefit amount (calculated above) that equals the percentage of the reduction in normal hours and wages for that week due to Work Sharing. If the percentage of wage reduction differs from the percentage of hour reduction, the amount payable is based on the lesser percentage. Hours must be reduced by at least 10% but no more than 60%. More information can be found [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** Governor Gavin Newsom issued Executive Order N-25-20 which has waived the one-week waiting period for people who are unemployed as a result of COVID-19. Due to the sudden and immense impact of the COVID-19 and the unprecedented demand for UI benefits, if a business is currently not issuing a Notice

of Reduced Earnings (DE 2063) to their employees, they do not need to issue these forms to their employees for the employees to receive UI benefits.

Additionally, due to COVID-19, the EDD is not requiring workers who are working reduced hours or are completely laid off to seek work. The EDD recommends businesses take the following steps: (1) do not issue the Notice of Reduced Earnings (DE 2063); (2) inform working or laid off employees to apply for UI benefits online for the quickest way to file a claim, and (3) inform employees after they apply for UI benefits and their claim is processed, to certify for continued benefits for every two-week period by logging onto their UI Online account for the quickest way to certify and receive their benefits. Note: if the employer has been participating in the Partial Program by issuing a Notice of Reduced Earnings (DE 2063), the EDD will separately work with this Business to switch to regular UI continued claim forms.

Under the CARES Act, a new 13-week extension of benefits paid for by the federal government when someone exhausts their regular UI claim. The EDD is working with state partners to set up this new program as we await final guidance from the federal government. More information is available [here](#).

Under the CARES Act, qualified workers and individuals who would otherwise receive UI benefits under state law may be eligible for an extra \$600 weekly payment if they are totally unemployed, partially unemployed, or unable to work due to the COVID-19 pandemic under the Pandemic Unemployment Compensation (PUC) and the Pandemic Unemployment Assistance (PUA) programs. The \$600 weekly benefit amount may be available to individuals collecting regular unemployment compensation as well as individuals who are receiving assistance under Work Sharing. The supplemental \$600 payment may be provided for up to 16 weeks.

**XVI. When an employer rehires an employee do they have to report it to a specific agency?**

The EDD requires California employers to report all of their new or rehired employees who work in California to the New Employee Registry within 20 days of their start-of-work date, which is the first day of work. Any employee that is rehired after a separation of at least 60 consecutive days must also be reported within 20 days. Employers who report electronically must submit two files each month that are not less than 12 days and not more than 16 days apart. No report should be submitted if there are no new or rehired employees to report. More information can be found [here](#).

**XVII. What is the time period in which the employer must report rehiring an employee? 20 days.**

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** To report this information, the employer should use the e-Service for Business to submit a Report. With the e-Service for Business, businesses can file returns/reports, make payments, and much more. Additional information can be found [here](#).

## COLORADO

**I. General Information:** Employees whose hours or wages have been reduced or who have been furloughed and will be returning to their jobs or laid off or unable to go to work due to a shelter in place order are all encouraged to apply for benefits. Employees can apply online at the Colorado Department of Labor and Employment.

**II. Minimum and Maximum Weekly Benefit Amounts:** \$25. - \$618. The benefits calculator can be found [here](#).

**III. Benefit Qualification Requirement:** During the base period, claimants must have earned \$2,500 to be eligible for unemployment; be unemployed through no fault of their own; and be able, available, and actively seeking work.

**IV. Base Period:** First four of the last five completed calendar quarters before the start date of the claim. There is an alternative base period calculation if the employee did not earn \$2500 during the standard base period. The alternative base period is the last four completed calendar quarters.

**V. Benefit Year:** The claim lasts for one year. However, benefits may be exhausted before the benefit year ends as most claims have approximately 26 weeks of benefits.

**VI. Weekly Benefit Amount:** Colorado uses two formulas, and an employee is paid based on the highest weekly amount. The first formula begins with the total wages paid for the highest two consecutive quarters in the base period. The total earnings for this six-month period is divided by 26. That number is then multiplied by .6 to determine the weekly benefit amount. This amount cannot exceed \$561 per week or be less than \$25. The second formula begins with the total wages paid in the 12-month base period and divides that total by 52. That number is then divided by 2 to determine your weekly benefit amount. This weekly benefit amount cannot exceed \$618 per week or be less than \$25.

**VII. Maximum Weeks Paid:** 26 weeks of full benefits. However, as part of the COVID-19 legislation, Congress has provided for an extended benefit period of an additional 13 weeks, for a total of 39 weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. Employees who have been discharged are generally eligible for unemployment benefits even if subject to recall. The employee must meet eligibility requirements, so employers should not guarantee to any employee that they will receive assistance. If the employee is subject to recall, the employee should file as "job attached and then the employee does not have to look for other work. The employer verifies that the employee is job attached when they submit their paperwork.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Yes. Employees whose earnings are reduced may be eligible to receive unemployment benefits. The employee must meet eligibility requirements, so employers should not guarantee to any employee that they will receive assistance. Typically, if an employee is working fewer than 32 hours and earning less than the weekly amount that unemployment benefits pay (approx. 55% of the average weekly wage over a 12-month period), an employee should be eligible.

**If so, how are the partial benefits calculated?**

Employees can earn up to ¼ or 25% of their weekly benefit amount without affecting their receipt of the full weekly benefit amount. Any dollar earned over 25% of the weekly benefit amount is subtracted from the weekly benefit amount dollar for dollar.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** Employees should be notified of their new hours or wages in writing. There is not a requirement under unemployment for a layoff.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, not at this time.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not at this time.

**XIII. Does the state have a shared work program?** Yes. Employers can participate in a workshare program instead of laying off employees. An employer must have reduced the normal weekly work hours by at least 10% but no more than 40%. The reduction must affect at least two out of all employees in the business or a minimum of 2 in a certain unit. An employer must apply for the program: <https://www.colorado.gov/pacific/cdle/layoffassistance>.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). The benefits calculator can be found [here](#); See information related to COVID-19 [here](#). The Employer Handbook for the Colorado Department of Labor and Employment Division of Unemployment Insurance can be found [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** If an employer closed or reduced an employee's hours to help stop the spread of COVID-19, the individual can file or reopen an unemployment claim. <https://www.colorado.gov/pacific/cdle/information-and-resources-coronavirus>

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Yes, this must be reported through the State Directory of New Hires. [https://newhire.state.co.us/newhire/do/vfs/Frag?file=/cm:nh\\_faqNewHireReporting.jsp](https://newhire.state.co.us/newhire/do/vfs/Frag?file=/cm:nh_faqNewHireReporting.jsp)  
[https://newhire.state.co.us/newhire/do/vfs/Read?file=/cm:Forms/cm:Multi\\_state\\_form.pdf](https://newhire.state.co.us/newhire/do/vfs/Read?file=/cm:Forms/cm:Multi_state_form.pdf)

**XVII. What is the time period in which the employer must report rehiring an employee?** Within 20 calendar days after the date of hire or by the first regularly scheduled payroll following the date of hire, if such payroll is after the expiration of the 20-day period.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?**

The Colorado Department of Labor and Employment provides an online method to report suspected fraud:

<https://docs.google.com/a/state.co.us/forms/d/e/1FAIpQLSfzVcsk7bEv4Ib1K58e-iz-AVweXByoIB2OswvViTEU4xhLGg/viewform>



## CONNECTICUT

**I. General Information:** Connecticut's unemployment insurance program is managed by the Connecticut Department of Labor ("CTDOL"). Claimants can file claims online via the Connecticut Tax and Benefit System ("CTABS") claims system. Unemployment insurance is funded through taxes paid by Connecticut employers. More information regarding the state's unemployment benefit program may be found [here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$15-\$631.00 + \$15.00 per dependent (up to 5 dependents). Up-to-date information on maximum benefits can be found [here](#).

**III. Benefit Qualification Requirement:** During the base period, claimants must have earned at least 40 times the weekly benefit rate (defined below) to be eligible for unemployment.

**IV. Base Period:** First four of the last five completed calendar quarters.

**V. Benefit Year:** The benefit year is the 52 weeks after a claim becomes effective. A benefit year begins on the Sunday of the week that the claimant files his or her claim.

**VI. Weekly Benefit Amount:** The weekly benefit rate will be calculated based upon one twenty-sixth (1/26) of the average of total wages paid during the two highest quarters in the applicable base period plus any dependency allowance (\$15.00 per week per dependent, maximum five dependents and dependency allowance may never exceed the weekly benefit rate.)

**VII. Maximum Weeks Paid:** 26 weeks of full benefits. However, as part of the COVID-19 legislation, Congress has provided for an extended benefit period of an additional 13 weeks, for a total of 39 weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes, employees who have been laid off or sent home without pay for an extended period by their employer due to COVID-19 concerns are generally eligible for unemployment benefits. The employee must meet eligibility requirements set forth by the CT Department of Labor. Therefore, employers should not guarantee to any employee that they will receive assistance.

**IX. If an employer must reduce employee hours, can they receive partial unemployment benefits?** Claimants can file for partial unemployment compensation. When doing so, a claimant must report all hours and gross earnings.

**If so, how are the partial benefits calculated?** A payment for partial benefits will be calculated by taking two-thirds of the claimant's gross earnings for the week claimed and deducting that amount from his/her weekly benefit rate.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** Yes. In Connecticut, employers are required to provide employees with a signed and completed "Unemployment Notice" ([form UC-61](#)) and employee information packet immediately upon layoff or separation from employment.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, unless the WARN Act applies.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, unless the WARN Act applies.

**XIII. Does the state have a shared work program?** Yes. The CTDOL offers a Shared Work program wherein employers can reduce the hours of full-time employees instead of conducting a layoff. Employers with two or more full-time or permanent part-time employees can participate in the program. To qualify, the reduction of work cannot be less than 10% or more than 60%.

**XIV. Additional information is available on the State's unemployment website:** Information regarding Connecticut's unemployment benefits may be found [here](#). See CTDOL's information related to COVID-19 [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** Connecticut has implemented temporary measures to enhance the flexibility of the unemployment program and revise eligibility requirements to support workers and businesses impacted by COVID-19. This includes a waiver of work search requirements and expanded eligibility for workers impacted by COVID-19. Information from CTDOL related to COVID-19 can be found [here](#).

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** All Connecticut employers are required to report all new hires. Information about new hire reporting can be found [here](#).

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** Reports of suspected unemployment fraud can be made to the CTDOL's Benefit Payment Control Unit. Reports can be made [online](#) or via the Fraud Hotline at 1-800-894-3490



## DELAWARE

**I. General Information:** Claimants file claims online via Delaware's claims system [here](#). Delaware employers pay for Unemployment Insurance through a tax managed by the state's Division of Unemployment Insurance. More information regarding the state's unemployment benefit program may be found [link](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$20-\$400.

**III. Benefit Qualification Requirement:** Claimant must have been paid 36 times their weekly benefit by a covered employer in their base period.

**IV. Base Period:** The first four of the last five completed calendar quarters prior to a claim for unemployment benefits.

**V. Benefit Year:** The 52-week period commencing with the week during which the claimant filed a valid claim.

**VI. Weekly Benefit Amount:** When the balance in the Delaware Unemployment Insurance Trust Fund is equal to or greater than \$90.0 million, an individual's weekly benefit amount will be determined by taking 1/46 of his/her total covered wages paid during the two quarters of the individual's base period in which such wages were highest. When the Trust Fund balance is less than \$90.0 million, an individual's weekly benefit amount will be 1/52 of his/her total wages paid during the two quarters of the individual's base period in which such wages were highest.

**VII. Maximum Weeks Paid:** The individual can receive UI benefits for a maximum of up to 26 weeks (39 weeks under the CARES Act).

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. Also, search for work requirements have been waived during the coronavirus state of emergency. The employee must meet eligibility requirements; therefore, employees should not guarantee to any employee that they will receive resistance.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Yes, employees whose earnings are reduced may be eligible for unemployment benefits. The employee must meet eligibility requirements; therefore, employers should not guarantee to any employee that they will receive assistance.

**If so, how are the partial benefits calculated?** To qualify for partial unemployment, the claimant must be earning less than 1.5 times their WBA. After a claimant earns .5 of their WBA in a week, the employee's UI benefit for that week will decrease by the excess amount. Please note "earns" equates to pre-tax gross wages.

For example, assume claimant's WBA is \$200. If the claimant earns \$180 in a week, then their UI benefit for that week will decrease by \$80 (the first \$100 earned is disregarded as that is ½ of the WBA, which leaves \$80 to be deducted) and be \$120.

Another example, assume claimant's WBA is \$250. If claimant earns \$125 in a certain week, then claimant's UI benefit will not decrease at all because \$125 is half of the claimant's WBA, which is the amount of weekly earnings disregarded in the state of Delaware.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** Yes. Employers must provide every employee at the time of separation with a printed statement of the department's regulations of claims for benefits.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, not in this state at this time.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not in this state at this time.

**XIII. Does the state have a shared work program?** No, this state does not have such a program at this time.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). See information related to COVID-19 [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** New guidelines enhance the flexibility of Delaware's unemployment insurance program to provide cash assistance to many Delaware workers whose employment has been impacted directly by coronavirus [COVID-19] and who would not typically qualify for benefits. <https://news.delaware.gov/2020/03/17/the-delaware-department-of-labor-expands-unemployment-benefits-to-workers-affected-by-the-covid-19-pandemic/>

To keep up to date by receiving a daily digest email, around noon, of current news release posts from state agencies on [news.delaware.gov](https://news.delaware.gov), subscribe [here](#).

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Yes, to Delaware Department of Health and Social Services:  
<https://newhire.dhss.delaware.gov/de-Newhire/default.aspx>  
<https://newhire.dhss.delaware.gov/downloads/DENewhireBrochure.pdf>

**XVII. What is the time period in which the employer must report rehiring an employee?** Employers must report re-hires, or employees who return to work after being laid off, furloughed, separated, granted a leave without pay, or terminated from employment after 60 days. 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 after 60 days. Reporting must occur within 20 days of returning to work.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** To report suspected fraud call the Unemployment Insurance Fraud Hotline at (302)761-8397 or (302)761-8384.

## DISTRICT OF COLUMBIA

**I. General Information:** DC's Department of Employment Services (DOES) administers the unemployment insurance program. DC's unemployment insurance is financed through taxes paid by employers doing business in DC. Due to increased demand, Claimants are encouraged to submit applications for unemployment insurance online. More information regarding the state's unemployment benefit program may be found [here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$50-\$444.

**III. Benefit Qualification Requirement:** Wages of at least \$1,300 in in one quarter of base period; wages of at least \$1.950 in not less than two quarters in the base period; and total wages in the base period equal to at least 1.5 times the amount of wages actually received in the quarter in the base period in which his wages were the highest.

**IV. Base Period:** First four of last five completed quarters preceding the benefit year.

**V. Benefit Year:** 52-week period beginning with week valid claim is filed.

**VI. Weekly Benefit Amount:** 1/26 of wages in the highest paid quarter of the base period, plus \$5 per dependent (max of \$20).

**VII. Maximum Weeks Paid:** 26 weeks. However, as part of the Covid-19 legislation, Congress has provided for an Extended Benefit period of an additional 13 weeks, or a total of 39 weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Yes.

**If so, how are the partial benefits calculated?** To qualify for partial unemployment, the employee must be earning less than \$444 in gross earnings per week. In such a case, the following example illustrates how the partial benefits are to be calculated:

Full time employee making \$12.50 an hour and works 5 days a week or 40 hours. This individual would be entitled to a weekly benefit amount of \$231 if totally unemployed. If the employee is reduced back to 16 hours per week, he would be eligible for partial unemployment based upon his weekly benefit amount. DC adds \$50 to the weekly benefit amount and subtracts 66% of the employee's reduced wages. The remainder is the partial benefits amount.

Thus, in this scenario the employee's calculation is as follows:

$$\$12.50 \times 40 = \$500$$

$$\$12.50 \times 16 \text{ hours} = \$200 \text{ in wages (or a \$300 reduction)}$$

$$\$50 + \$231 \text{ (the weekly benefit amount)} = \$281$$

$$\$281 - \$132 \text{ (66\% of \$200)} = \$149 \text{ in partial benefits}$$

Employers can use an online benefits calculator (<https://fileunemployment.org/calculator>) to determine an estimate of the anticipated weekly benefit amount if the employee is totally unemployed. DC provides an example of calculating partial benefits [here](#).

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No, unless WARN Act applies.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, unless WARN Act applies.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, unless WARN Act applies.

**XIII. Does the state have a shared work program?** Yes. To be eligible, an employer must certify that the implementation of a shared work plan would be in the place of temporary layoffs that would affect at least 10% of the employees in an affected unit. Employers must also certify that they plan to reduce work hours by no less than 20% and no more than 40% for workers in an affected unit. Applications can be found [here](#).

Additional information can be found on the DOES [Employer Guide to Unemployment Taxes and Compensation](#) (page 23).

**XIV. Additional information is available on the State's unemployment website:**

The DOES [website](#) has I. General Information regarding the unemployment compensation process. There is also a [Claimant's Rights and Responsibilities](#) handbook. Additionally, DOES has published an [Employer Guide to Unemployment Taxes and Compensation](#).

The unemployment application [website](#) is updated to reflect all COVID-19 related changes and has published FAQs for [employees](#) and [employers](#), as well as a [chart](#) on COVID-19 Scenarios and Benefits Available. Additionally, DOES holds [daily webinars](#) to answer any questions.

**XV. Changes to Unemployment Compensation due to COVID-19:**

- Effective March 15, 2020, the waiting period has been temporarily suspended and benefits will be paid beginning with the first week of eligibility.
- Effective March 15, 2020, the work search requirement has been temporarily suspended.
- DC has received authority to relax the "able and available" requirement. During the pandemic, individuals will be considered "able and available" if they have previously demonstrated an ability to work and availability for work following their most recent separation from employment.
- If one's employer has closed for business, reduced hours, or furloughed an individual due to COVID-19, the individual is considered laid off ("Laid Off Due to Lack of Work").
- Employer is not charged
- If you are a taxable employer, unemployment insurance benefits paid pursuant to Section 101(c) of the COVID-19 Response Emergency Amendment Act of 2020 shall not be charged to the experience rating of employer accounts.

The unemployment application [website](#) is updated to reflect all COVID-19 related changes and has published FAQs for [employees](#) and [employers](#), as well as a [chart](#) on COVID-19 Scenarios and Benefits Available. Additionally, DOES holds [daily webinars](#) to answer any questions.

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Employers must report new hires and rehires within 20 days of the hire date. DC encourages [electronic reporting](#).

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** To report suspected fraud there is a hotline: 1-877-FRAUD-60. <https://does.dc.gov/page/what-unemployment-insurance-fraud>

## FLORIDA

**I. General Information:** Florida's unemployment insurance program is called Reemployment Assistance, reflecting the dual goals of the program to provide monetary assistance and to provide training and other support to assist affected individuals in finding work. Claimants file claims online via Florida's CONNECT claims system. Florida employers pay for RA through a tax managed by the state's Department of Revenue. More information regarding the state's unemployment benefit program may be found [here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$32-\$275.

**III. Benefit Qualification Requirement:** \$3,400 base period wages, with total base period wages of 1.5 times high quarter wages, and wages in at least two quarters of base period.

**IV. Base Period:** First four of last five completed quarters before quarter in which claim is filed.

**V. Benefit Year:** 1-year period beginning with week valid claim is filed.

**VI. Weekly Benefit Amount:** 1/26 of high quarter wages.

**VII. Maximum Weeks Paid:** Because the state's unemployment rate was below 5%, the maximum weeks are 12. However, as part of the Covid-19 legislation, Congress has provided for an Extended Benefit period of an additional 13 weeks, or a total of 25 weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes, employees who have been laid off or sent home without pay for an extended period by their employer due to COVID-19 concerns are generally eligible for unemployment benefits. The employee must meet eligibility requirements set forth by the Florida Department of Economic Opportunity. Therefore, employers should not guarantee to any employee that they will receive assistance.

**IX. If an employer must reduce employee hours, can they receive partial unemployment benefits?** Possibly.

**If so, how are the partial benefits calculated?** To qualify for partial unemployment, the employee must be earning less than \$275 in gross earnings per week. In such a case, the following example illustrates how the partial benefits are to be calculated:

Full time employee making \$12.50 an hour and works 5 days a week or 40 hours. This individual would be entitled to \$250 if totally unemployed. If the employee is reduced back to 16 hours per week, he would be eligible for partial unemployment based upon his weekly benefit amount. Florida disregards earnings which are 8x the Federal minimum wage (currently \$58.00) before the benefit amount is decreased dollar for dollar for the remaining earnings.

Thus, in this scenario the employee's calculation is as follows:

$\$12.50 \times 40 = \$500$

$\$12.50 \times 16 \text{ weeks} = \$200$  in wages (or a \$300 reduction)

Reduction by disregarding 8x Federal minimum wage = \$58

$\$200 - \$58 = 142$

$\$250 - 142 = \$107$  in partial unemployment benefits



Employers can also use an online benefits calculator (<https://fileunemployment.org/calculator>) to determine an estimate of the anticipated benefit.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** Employees must be given [general notice](#) about their reemployment rights. Otherwise, Florida law does not require any notice specifically upon lay-offs or reduction of hours beyond what is required by federal law.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, not in this state at this time.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not upon separation. Once notified of an application for benefits, employers have 10 days to respond.

**XIII. Does the state have a shared work program?** Yes. At least 10% of an employer's workforce (minimum two employees for a staff or unit of less than 20 employees) must be affected by the reduction in hours. Hours must be reduced by at least 10% but no more than 40%. <http://www.floridajobs.org/office-directory/division-of-workforce-services/reemployment-assistance-programs/short-time-compensation-program-for-employers>

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). See information related to COVID-19 [here](#). The Employer Guide to Reemployment Assistance Benefits can be found [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** The Governor of Florida has waived the normal waiting period, job search requirements, and work registration requirements for individuals requesting benefits for the weeks of March 15, 2020 to May 2, 2020. The Florida Department of Economic Opportunity has provided a document with [Frequently Asked Questions](#) related to re-employment assistance benefits and COVID-19.

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Employers must report re-hires, or employees who return to work after being laid off, furloughed, separated, granted a leave without pay, or terminated from employment, after having been separated from such prior employment for at least 60 consecutive days. <https://servicesforemployers.floridarevenue.com/Pages/home.aspx>

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** The state allows for online reporting of suspected fraudulent claims at <http://www.floridajobs.org/Reemployment-Assistance-Service-Center/reemployment-assistance/claimants/fraud-and-overpayments/report-reemployment-assistance-fraud-online>, and also provides a reemployment assistance fraud hotline 1-800-342-9909.

## GEORGIA

**I. General Information:** Georgia's unemployment insurance program provides temporary income for workers who are unemployed through no fault of their own. In Georgia, employers pay the entire cost of unemployment insurance benefits and, unlike most or all other states, Georgia employers file unemployment claims on behalf of their employees. More information regarding the state's unemployment benefits may be found [here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$55 to \$365.

**III. Benefit Qualification Requirement:** There are several qualification requirements, but these three are critical:

- You must have earned enough money in the base period to set up a claim.
- You must be unemployed through no fault of your own.
- You must be able to work, be available for work, and be actively seeking work each week you claim benefits.

The total wages in the base period must equal or exceed one and one-half times the wages in the highest quarter. A secondary calculation will be made when the sole reason that a claim cannot be established is the one and one-half times requirement.

**IV. Base Period:** The base period is the first four of the last five calendar quarters completed at the time you file your claim. An alternative base period consisting of the most recently completed four calendar quarters will be used only when a claim cannot be established using the regular base period.

The total wages in the base period must equal or exceed one and one-half times the wages in the highest quarter. A secondary calculation will be made when the sole reason that a claim cannot be established is the one and one-half times requirement.

**V. Benefit Year:** 1-year period beginning with week valid claim is filed.

**VI. Weekly Benefit Amount:** 1/42 of wages in highest two quarters or 1/21 of highest quarter wage.

**VII. Maximum Weeks Paid:** 14 weeks. Federal extensions may increase the number of available weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. Employees who have been discharged are generally eligible for unemployment benefits even if subject to recall. The employee must meet eligibility requirements set forth by the Georgia Department of Labor (GDOL), therefore, employers should not guarantee to any employee that they will receive assistance. The employee must still be attached to the employer and must have earned wages that do not exceed the weekly benefit amount plus \$50. Effective 3/29/20, all weekly earnings over \$300 are deducted dollar for dollar from the benefit payment. The earnings allowance was \$50.00 for week ending dates prior to 3/29/2020.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** **Possibly.** Pursuant to an Emergency Order issued, an employer must file partial claims with respect to any week during which a part-time or full-time employee works less than full-time due to a partial or total company shutdown caused by the COVID-19 public health emergency. Claims



must be filed online at [www.dol.state.ga.us](http://www.dol.state.ga.us). Any employer found to be in violation of this rule will be required to reimburse the GDOL for the full amount of unemployment insurance benefits paid to the employee. Information about filing for unemployment during the COVID-19 crisis, including information on filing partial claims, can be found online at <https://dol.georgia.gov/gdol-covid-19-information> and <https://dol.georgia.gov/blog/new-information-filing-unemployment-partial-claims-and-reemployment-services>

**If so, how are partial benefits calculated?** Individuals whose hours have been reduced are eligible to receive benefits if their gross earnings plus the earnings allowance does not exceed their weekly benefit amount. Individuals are required to report their gross earnings for the hours worked each week. Individuals must report any vacation pay, holiday pay, and/or earnings during the week in which it was earned, NOT the week it was paid. If your employer files a claim on an employee's behalf, they are required to report the individual's gross earnings.

Georgia's COVID Individual FAQ's notes the following: "Effective 3/29/20, all weekly earnings over \$300 are deducted dollar for dollar from the benefit payment. The earnings allowance was \$50.00 for week ending dates prior to 3/29/2020." See <https://dol.georgia.gov/covid-19-individual-faqs>.

Therefore, if an employee's weekly benefit is \$330 and an employee earns \$250 a week for part time employment, the employee is likely eligible for partial unemployment benefits because his weekly wages do not exceed \$380 (\$330 WBA + \$50). In this example, the employee would have previously received a benefit of \$130 per week (\$330 WBA - \$200 in earnings) because \$50 of the weekly earnings were not considered. As of 3/29/20, it appears only earnings over \$300 a week will be deducted from the weekly benefit amount. Therefore, the employee would likely receive the full \$330 weekly benefit in addition to the \$250 weekly earnings because only earnings over \$300 are deducted.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** Yes, [Form DOL-800](#), which is available on the GDOL website.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** Yes, in certain circumstances. When conducting a mass separation of at least twenty-five (25) or more employees (conducting a separation on the same day, for the same reason), employers are required to complete a Mass Separation Notice (DOL-402) Form and submit it to the GDOL along with a copy of the Mass Separation Notice Continuation Sheet (DOL-402A). You can obtain a copy of the forms by visiting: [www.dol.state.ga.us](http://www.dol.state.ga.us)

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** Within forty-eight (48) hours after the date of separation for a mass separation. O.C.G.A 34-8-70, Ga. Comp. R. & Regs. 300-2-4-.10

**XIII. Does the state have a shared work program?** No, not at this time.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). See also information related to COVID-19 <https://dol.georgia.gov/covid-19-individual-faqs>.

**XV. Changes to Unemployment Compensation due to COVID-19:** Work search requirements waived. Employers must file partial claims online on behalf of their employees whenever it is necessary to temporarily reduce work hours or there is no work available for a short period. Employer account will not be charged for certain benefits paid for unemployment due to the COVID-19 public health emergency, including partial claims. Effective 3/29/20, all weekly earnings over \$300 are deducted dollar for dollar from the benefit payment.

Information about filing for unemployment during the COVID-19 crisis, including information on filing partial claims, can be found online at <https://dol.georgia.gov/gdol-covid-19-information> and <https://dol.georgia.gov/blog/new-information-filing-unemployment-partial-claims-and-reemployment-services>

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Yes, the Georgia Department of Human Services. Reporting is available electronically: <https://ga-newhire.com/>

**XVII. What is the time period in which the employer must report rehiring an employee?** 10 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** Reporting suspected fraud to the Georgia Department of Labor can be accomplished online, via hotline or by mail: <https://dol.georgia.gov/report-ui-fraud>

## HAWAII

**I. General Information:** Hawaii's unemployment compensation insurance program is administered by the Unemployment Insurance Division of the Department of Labor and Industrial Relations. In general, an employee will be eligible for benefits if the worker meets the eligibility requirements and is unemployed for reasons beyond his or her control. Eligible workers must be able and available to work to qualify for UI benefits. Additional background on the state program is available at the following website: <https://labor.hawaii.gov/ui/test-handbook-for-employers/>.

**II. Minimum and Maximum Weekly Benefit Amounts:** \$5.00 is the minimum benefit. The maximum benefit is \$648.

**III. Benefit Qualification Requirement:** An employee must have wages paid in at least 2 calendar quarters in the base period, and wages for insured work of at least 26 times the weekly benefit amount for the base period. See <https://labor.hawaii.gov/ui/test-handbook-for-employers/>.

**IV. Base Period:** The base period is the first four out of the last five calendar quarters. The state does provide for an alternative base period calculations in special circumstances. <https://labor.hawaii.gov/ui/test-handbook-for-employers/>.

**V. Benefit Year:** The benefit year is 52 weeks (equal to one calendar year).

**VI. Weekly Benefit Amount:** For eligible employees, Hawaii calculates that unemployment benefits to be the total compensation in the highest-paid quarter of the base period divided by 21. The benefit is available up to a maximum of \$ 648 per week. <https://labor.hawaii.gov/ui/test-handbook-for-employers/>.

**VII. Maximum Weeks Paid:** 26 weeks. Federal extensions may increase the number of available weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. Employees are eligible for benefits if they are on a temporary layoff. <https://labor.hawaii.gov/covid-19-eligibility-faqs/>.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Yes. Yes. Employees are eligible for partial unemployment benefits in Hawaii, if they work for the same employer and are working less than full-time hours or earn less than the employee's weekly benefit amount (WBA). <https://labor.hawaii.gov/ui/handbook-on-unemployment-benefits-2/>.

**If so, how are the partial benefits calculated?** Partial earnings that do not exceed the workers WBA are deducted from the Unemployment Insurance benefits. However, the first \$150 are disregarded.

Example: Employee has gross earnings of \$250 per week.  
The WBA for the employee is \$400.  
Disregard \$150 (\$250 wages - \$150 = \$100 deduction)  
UI Benefits = \$300 benefits (\$400 WBA - \$100).

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No, employers are not required to provide notice at this time.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** Not for unemployment. However, there are notification requirements are provided in the Federal WARN Act and the Hawaii mini-WARN Act for mass layoffs.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** Yes. For employers reducing hours, within 5 days of the reduction, the employer must submit form UC-348, "Verification of Partial Unemployment Status," to the Department of Industrial Relations.

In addition, for each week in which the employee certifies for partial unemployment benefits, the employer shall provide the employee's name, social security number, earnings, week ending date, the reason for reduced workweek, and whether the claimant accepted all work offered by the employer. If this information is not submitted in a timely manner, payment of benefits will be made based on available information.

**XIII. Does the state have a shared work program?** No, not at this time.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). The Handbook for Employers can be found [here](#). See information related to COVID-19 [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** The one-week waiting period for unemployment insurance benefits is waived for those unemployed because of COVID-19. Unemployment benefits will be available to eligible employees where employer closes, temporarily closes, directs employees to stay home, or reduces hours due to COVID-19. Hawaii also has temporary disability insurance benefits, and a state Family Leave Law (for large employers). Additional information on Hawaii's programs provided to address COVID-19 issue. [https://labor.hawaii.gov/ui/files/2020/03/COVID-19-Labor-Benefits-Fact-Sheet\\_20200319.pdf](https://labor.hawaii.gov/ui/files/2020/03/COVID-19-Labor-Benefits-Fact-Sheet_20200319.pdf)

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Yes, to the Child Support Enforcement Agency: <http://ag.hawaii.gov/csea/employer-information/>

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** Suspected fraud can be reported to the Hawaii Unemployment Insurance Division by calling: (808) 586-8947.

## IDAHO

**I. General Information:** The Idaho Department of Labor administers the Unemployment Insurance (“UI”) program. Claimants file claims online via Idaho’s Claimant Portal or in person at a local Department of Labor office. The Department does not accept claims by telephone. More information regarding the state’s unemployment insurance program may be found [here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$72-\$448.

**III. Benefit Qualification Requirement:** Employee must have worked and been paid wages for employment in at least two of the quarters in the base period, been paid at least \$1,872 in covered wages in one of those quarters, and the total wages in the employee’s base period must equal at least 1.25 times the employee’s highest quarter wages.

**IV. Base Period:** First four of last five completed quarters before the quarter in which claim is filed or, alternatively, the last four completed calendar quarters.

**V. Benefit Year:** 1-year period beginning with Sunday of week valid claim is filed.

**VI. Weekly Benefit Amount:** 1/26 of high quarter wages.

**VII. Maximum Weeks Paid:** 20 weeks. However, as part of the Covid-19 legislation, Congress has provided for an Extended Benefit period of an additional 13 weeks, or a total of 33 weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes, employees who have been discharged are generally eligible for unemployment benefits even if subject to recall. The employee must meet eligibility requirements set forth by the Idaho Department of Labor, therefore employers should not guarantee to any employee that they will receive assistance.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Yes.

**If so, how are the partial benefits calculated?** Wages earned during a week for which the employee claims benefits will be calculated one of three ways. First, an employee can earn up to one half of his weekly benefit amount and still receive the full weekly benefit amount for that week. Second, if the employee earns more than one half of his weekly benefit amount, he will receive a dollar-for-dollar reduction for every dollar he earns over one half of his weekly benefit amount for that week. If the employee works full time, or if he earns 1½ times his weekly benefit amount or more in gross earnings in one week, he will not receive a benefit payment for that week.

The following example illustrates how the partial benefits would be calculated if the employee earns more than one half of his weekly benefit amount in a given week:

Full time employee making \$12.50 an hour and works 5 days a week or 40 hours. This individual would be entitled to a \$250 per week weekly benefit amount if totally unemployed. If the employee is reduced back to 16 hours per week, he would be eligible for partial unemployment based upon his weekly benefit amount after a dollar-for-dollar reduction for every dollar he earns over one half of his weekly benefit amount for that week

Thus, in this scenario the employee's calculation is as follows:  
\$12.50 x 40 = \$500 in regular wages  
\$12.50 x 16 = \$200 in reduced wages (or a \$300 reduction)  
One half of the employee's weekly benefit amount = \$125  
\$200 - \$125 = \$75  
\$250 - \$75 = \$175 in partial unemployment benefits

Employers can also use an [online benefits calculator](#) to determine an estimate of the anticipated benefit.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No, not in this state at this time.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, not in this state at this time.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not in this state at this time.

**XIII. Does the state have a shared work program?** No, not at this time.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). See information related to COVID-19 [here](#). Frequently asked questions can be found [here](#). The Employer Handbook can be accessed [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** Idaho has waived the normal job search requirements for individuals unemployed due to COVID-19 related reasons who will be returning to work with their employers. The waiting week is waived for claims filed after March 8, 2020. The Idaho Division of Unemployment Insurance has provided a document with [Frequently Asked Questions](#) related to unemployment insurance benefits and COVID-19.

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Employers must report re-hires to the Department of Labor if their previous employment was terminated at least 60 days prior to their first day of employment.  
<https://www.labor.idaho.gov/dnn/Businesses/New-Hire>

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** The state allows for email or telephone reporting of suspected fraudulent claims by submission of an email to [Fraud@labor.idaho.gov](mailto:Fraud@labor.idaho.gov) or calling the tip line at 1-877-540-8638.

## ILLINOIS

**I. General Information:** The State of Illinois Department of Employment Security oversees the unemployment insurance program. The state provides an Unemployment Benefits Insurance Handbook that explains the administration of their unemployment insurance program.

**II. Minimum and Maximum Weekly Benefit Amounts:** The maximum weekly benefit amount is \$484 for an individual, \$577 for an individual and dependent spouse and \$669 for an individual with a dependent child. The minimum benefit is \$51.

**III. Benefit Qualification Requirement:** \$1,600 base period wages, received at least \$440 of based period wages at any time during the base period outside the highest quarter earnings.

**IV. Base Period:** The base period is the first four of the last five calendar quarters completed at the time you file your claim. Unemployed individuals who lack sufficient wages to qualify for benefits using the standard base period may be eligible under an alternate base period. The alternate base period consists of the four most recent completed quarters. It is important to note that the alternate base period can only be used if the claimant is not monetarily eligible under the standard base period and not to increase a claimant's weekly benefit amount.

**V. Benefit Year:** 1-year period beginning with week valid claim is filed.

**VI. Weekly Benefit Amount:** 47% of the claimant's wages in the 2 highest quarters divided by divided by 26 + dependent allowances.

**VII. Maximum Weeks Paid:** 26 weeks. Federal extensions may increase the number of available weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. Under emergency rules adopted by the state due to COVID-19, employees are not required to register with the employment service and would be considered as actively seeking work, as long as the employee was prepared to return to his/her job as soon as the employer reopened. While the language applies to a temporary layoff as a result of a closure, the rules would likely apply to employees temporarily laid off without a business closure. The employee must meet eligibility requirements set forth by the state. Therefore, employers should not guarantee to any employee that they will receive assistance.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** **Possibly.** A worker is "partially employed" if he works regularly for an employer and in a calendar week works less than full-time due to a lack of work and earns less than his weekly unemployment benefit amount.

**If so, how are partial benefits calculated?** Partial benefits equal the difference between the part of the individual's earnings that exceed 50 percent of their weekly benefit amount and their weekly benefit amount for total unemployment. If the partial benefit amount does not come to an even dollar, it is raised to the next higher dollar, provided it does not exceed the weekly benefit amount.

The Illinois Unemployment Insurance Benefits Handbook provides the following example:

.....  
If your weekly benefit amount (not including dependency allowance) is \$110.00



50% of that amount is	\$55.00
If your earnings are	\$76.50
The amount that exceeds 50% of your weekly benefit amount is	\$21.50
The difference between your weekly benefit amount	\$110.00
And the amount of your earnings that exceeds 50% of your weekly benefit amount	\$21.50
Gives you a partial benefit amount of	\$88.50
Raised to the next highest dollar	\$89.00

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** Yes. The employer must fill out the appropriate form and provide it to the employee.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, not at this time.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not at this time.

**XIII. Does the state have a shared work program?** No, not at this time.

**XIV. Additional information is available on the State’s unemployment website:** Information regarding the state’s unemployment benefits may be found at the website for the Illinois Department of Employment Security. Information regarding the state’s unemployment benefits may be found in the Handbook

<https://www2.illinois.gov/ides/IDES%20Forms%20and%20Publications/CLI105L.pdf>

**XV. Changes to Unemployment Compensation due to COVID-19:** Under emergency rules IDES recently adopted, individuals temporarily laid off due to COVID-19 do not have to register with the employment service. They are considered to be actively seeking work as long as they are prepared to return to the job as soon as the employer reopens. Those confined to their homes because of a COVID-19 diagnosis, a quarantine, or to care for a family member with COVID-19 are considered to meet the requirement to be unemployed through “no fault of their own.”

See information related to COVID-19 <https://www2.illinois.gov/ides/Pages/COVID-19-and-Unemployment-Benefits.aspx>

**XVI. When an employer rehires an employee do they have to report it to a specific agency?**

Employers must report all new and rehired employees to the State Directory of New Hires as required by federal and state law and can do so at the following site:

[https://www2.illinois.gov/ides/Pages/employer\\_obligations\\_reporting\\_new\\_hires.aspx](https://www2.illinois.gov/ides/Pages/employer_obligations_reporting_new_hires.aspx).

**XVII. What is the time period in which the employer must report rehiring an employee?**

Within 20 calendar days of start date.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** The state allows for reporting of suspected fraudulent claims

By Mail:

Illinois Department of Employment Security  
Attention: Field Audit Manager



33 S. State Street, 10th Floor  
Chicago, Illinois 60603-2802

The following form is to be completed:

<https://www2.illinois.gov/ides/IDES%20Forms%20and%20Publications/BPC104F.pdf>

Forms can also be faxed to IDES Field Audit Manager, 312-793-4351 or report by Phone: 312-793-1920.

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## INDIANA

**I. General Information:** In Indiana, an employee who meets the eligibility requirements will be able to receive unemployment compensation benefits if the employee has become unemployed through no fault of his or her own, and the employee is available to work and be actively seeking employment. The benefits will be processed by the Indiana Department of Workforce Development. See <https://www.in.gov/dwd/2334.htm>

If the employee qualifies for benefits, he or she will receive a weekly benefit amount as determined by the Department of Workforce Development, not to exceed the maximum benefit of \$390.

**II. Minimum and Maximum Weekly Benefit Amounts:** \$37.00 is the minimum benefit. The maximum benefit is \$390.

**III. Benefit Qualification Requirement:** To be eligible for unemployment benefits, an employee must have earned total base period of wages that are 1.5 times greater than their highest quarter wages. The employee must have earned at least \$4,200 during the base period. The employee must have earned a minimum of \$2,500 during the last 6 months of the base period.

**IV. Base Period:** The unemployment base period is the first four of the last five completed calendar quarters before the unemployment begins.

**V. Benefit Year:** The benefit year is 52 weeks (equal to one calendar year).

**VI. Weekly Benefit Amount:** To establish the benefit amount, the Department will divide the total base period wages by 52. Then multiply that amount by 0.47, and the weekly benefit amount will be rounded to the next whole dollar.

Employee has \$52,000 of total wages divided by 52 qualifying weeks = AWW of \$1,000  
.47 X \$1,000 = \$470  
Employee will be entitled to the maximum state benefit of \$390.

**VII. Maximum Weeks Paid:** Indiana provides a maximum of 26 weeks of unemployment benefits. Federal extensions may increase the number of available weeks.

**If an Employer must lay off employees who are subject to recall, can they receive unemployment benefits?** Yes, as long they otherwise satisfy the minimum eligibility criteria.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Possibly. Employees whose earnings are reduced may be eligible for unemployment benefits. The opportunity to obtain benefits due to a reduction in hours has recently been reiterated by the Indiana Department of Workforce Development because of the current COVID-19 pandemic. If the claimant is unemployed for a portion of the week, the earned wages must be reported when claiming unemployment benefits. The employee must meet eligibility requirements set forth by the Indiana Department of Workforce.

See [https://www.in.gov/dwd/files/Employer\\_Handbook.pdf](https://www.in.gov/dwd/files/Employer_Handbook.pdf)

**If so, how are the partial benefits calculated?** The unemployment weekly benefits for partial unemployment with the same employer are calculated consistent with the following example:

Employee has a weekly benefit amount of \$200

The employee earns \$50 a week in partial wages from the employer  
The Department will reduce the weekly benefit amount by the amount of partial earnings,  
Or  $\$200 - \$50 = \$150$  in partial unemployment benefits

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** Yes. Employers have a legal obligation to provide unemployment insurance benefits information to employees prior to layoff. The Department of Workforce Development has requested that employers assist employees in filing for unemployment insurance benefits, and the FAQ provides suggested language to provide to employees.

[https://www.in.gov/dwd/files/Indiana\\_Unemployment\\_FAQ\\_Employers.pdf](https://www.in.gov/dwd/files/Indiana_Unemployment_FAQ_Employers.pdf)

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, not at this time.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not at this time.

**XIII. Does the state have a shared work program?** No, not at this time.

**XIV. Additional information is available on the State's unemployment website:** An Employers Guide can be found at <https://www.in.gov/dwd/2614.htm>. See Additional Employer FAQ. [https://www.in.gov/dwd/files/Indiana\\_Unemployment\\_FAQ\\_Employers.pdf](https://www.in.gov/dwd/files/Indiana_Unemployment_FAQ_Employers.pdf).

**XV. Changes to Unemployment Compensation due to COVID-19:** As a result of the Covid-19 crisis, the Indiana Governor has adopted several changes to the unemployment compensation program. The state has waived the normal waiting period required before an employee receives unemployment compensation benefits. The state has waived requirements for an employee to conduct a job search if on a temporarily layoff due to COVID-19. However, the employee must stay in contact with the employer and be available to work when called back. <https://www.in.gov/dwd/19.htm>.

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Indiana Department of Workforce Development.

<https://www.in.gov/dwd/files/INNewhireBrochure.pdf>

Reporting can be completed online: <https://www.in-newhire.com/>

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** Any incident of suspected fraud should be reported to the Department of Workforce Development. The state conducts workplace audits to review a claimant's continued eligibility. The state agency program provides that it is fraud for a claimant to hide or falsify any fact that would make the claimant ineligible for benefits. Such failure may result in legal action, including prosecution, and a referral to account for collection. [https://www.in.gov/dwd/files/Employer\\_Handbook.pdf](https://www.in.gov/dwd/files/Employer_Handbook.pdf)

## IOWA

**I. General Information:** The Iowa Workforce Development (“IWD”) administers the unemployment insurance program, reflecting the dual goals of the program to provide monetary assistance and to provide training and other support to assist affected individuals in finding work. Claimants file claims online through the IWD Unemployment Benefits On-Line Application System. Maryland employers pay for UI through a tax managed by the IWD. More information regarding the state’s unemployment insurance program may be found [here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$87-\$591.

**III. Benefit Qualification Requirement:** Total base period wages of 1.25 times high quarter wages, with high quarter wages of at least 3.5% of the state-wide average annual wage, and wages of at least ½ high quarter wages in a base period quarter that is not the high quarter.

**IV. Base Period:** First four of last five completed quarters before the quarter in which claim is filed.

**V. Benefit Year:** 1-year period beginning with the day a valid claim is filed.

**VI. Weekly Benefit Amount:** 1/23, 1/22, 1/21, 1/20, or 1/19 of high quarter wages if 0, 1, 2, 3, or 4+ dependents, respectively.

**VII. Maximum Weeks Paid:** Up to 26 weeks, up to an additional 13 weeks of additional payments under the Federal extensions may increase the number of available weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. Employees who have been discharged are generally eligible for unemployment benefits even if subject to recall. The Iowa Workforce Development has issued guidance for unemployment benefits for workers laid off due to COVID-19 or having to stay home to self-isolate, care for family members or due to illness related to COVID-19. The work search requirements and work availability requirements have been waived. Claims filed as a direct or indirect result of COVID-19, will not be charged to the employer. The employee must meet all other eligibility requirements set forth by the Iowa Workforce Development, therefore employers should not guarantee to any employee that they will receive assistance.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Possibly. Employees whose hours are reduced may be eligible for unemployment benefits. The opportunity to obtain benefits due to a reduction in hours has recently been reiterated by the Iowa Workforce Development in light of the current COVID-19 outbreak. An employee is eligible for partial benefits if they earn less than the weekly benefit amount for any claimed week. The current maximum weekly benefit amount is \$591. The employee must meet all other eligibility requirements set forth by the Iowa Workforce Development, therefore employers should not guarantee to any employee that they will receive assistance. Of note, Employers experiencing a slowdown in their businesses or services as a result of the COVID-19 impact on the economy may apply for the Voluntary Shared Work Program. This program allows employers to seek an alternative to layoffs—retaining their trained employees by reducing their hours and wages that can be partially offset with unemployment insurance benefits.

**If so, how are the partial benefits calculated?** To qualify for partial unemployment, the employee generally must have worked less than full time at his regular job, or worked odd jobs,

earning weekly wages less than employee's weekly benefit amounts plus \$15. In such a case, the following example illustrates how the partial benefits are to be calculated:

Full time employee making \$12.50 an hour and works 5 days a week or 40 hours. This individual would be entitled to \$342 if totally unemployed (and 0 dependents). If the employee is reduced back to 16 hours per week, he would be eligible for partial unemployment based upon his reduced hours and weekly benefit amount. Iowa disregards earnings equal to 25% of the employee's totally unemployed benefit amount before calculating the partial benefit amount by decreasing dollar for dollar the remaining earnings.

Thus, in this scenario the employee's calculation is as follows:

\$12.50 x 40 = \$500 in regular wages

\$12.50 x 16 = \$200 in reduced wages (or a \$300 reduction)

\$85 = weekly earnings disregarded (rounded down)

\$200 – \$85 = \$115 reduction after disregarding \$85

\$342 – \$115 = \$227 in partial unemployment benefits

Employers can use an [online benefits calculator](#) to determine an estimate of the anticipated weekly benefit amount if the employee is totally unemployed.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No, not for purposes of unemployment benefits. This state does, however, have a mini-WARN Act.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, not for purposes of unemployment benefits. This state does, however, have a mini-WARN Act.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not for purposes of unemployment benefits. This state does, however, have a mini-WARN Act.

**XIII. Does the state have a shared work program?** Yes. At least one employing unit that has at least five full-time employees must be affected by the reduction in hours or wages. Hours or wages of only full-time employees must be reduced by at least 20% but no more than 50%, among other things. <https://www.iowaworkforcedevelopment.gov/voluntary-shared-work-program>

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). See information related to COVID-19 [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** Individuals are eligible if ill with COVID-19 and unable to work due to sickness or quarantine, or out of work due to: caring for a family member with COVID exposure/illness; loss of childcare or school closures; employer shutdown (temporary layoffs have always qualified), or a need to self-quarantine need. Work search requirement is waived for these circumstances. Employers will not be charged for benefits relating to COVID-19. Additional information is available at: <https://www.iowaworkforcedevelopment.gov/sites/search.iowaworkforcedevelopment.gov/files/content-files/Employer%20COVID-04.13.20.pdf>

**XVI. When an employer rehires an employee do they have to report it to a specific agency?**

Yes, employers must report re-hires, or employees who return to work after being laid off, furloughed, separated, granted a leave without pay, or terminated from employment, after having been separated from such prior employment for at least 60 consecutive days.

<https://www.iowaworkforcedevelopment.gov/reporting-new-hires-and-rehired-employees>

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** The state allows for online, mail or fax reporting of suspected fraudulent claims at:

<https://www.iowaworkforcedevelopment.gov/report-fraud>.

## KANSAS

**I. General Information:** Claimants file claims online [here](#). Kansas employers pay for unemployment benefits through a tax. More information regarding the state's unemployment benefit program may be found [here and here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$122-\$488.

**III. Benefit Qualification Requirement:** Total base period wages must be greater than or equal to 30 times the claimant's WBA.

**IV. Base Period:** The first four of the last five completed calendar quarters.

**V. Benefit Year:** The calendar year beginning with the Sunday of the week in which claimant first filed for benefits

**VI. Weekly Benefit Amount:** The WBA is equal to the total wages from the quarter in the base period in which claimant earned the most money multiplied by 4.25 percent (rounding down the cents to the next whole dollar).

For example, assume from April - June 2020, claimant earned \$5,000 and that in all other quarters of claimant's base period they earned \$4,000. Multiply \$5,000 by .0425 and round off the cents to get claimant's WBA of \$212.

Employees can estimate their weekly benefit through the online calculator [here](#).

**VII. Maximum Weeks Paid:** The individual can receive UI benefits for a maximum of up to 26 weeks (39 weeks under CARES Act).

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Possibly. If an employee is not working or is working reduced hours due to COVID-19, he/she **may** be eligible for Kansas Unemployment Insurance (UI) benefits. For those who are not working due to COVID-19, Kansas Department of Labor is presuming that employees are able to work, unless they refuse an offer of suitable employment due to illness or injury. See [COVID-19 FAQs](#).

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Possibly. If an employee is not working or is working reduced hours due to COVID-19, he/she **may** be eligible for Kansas UI benefits. For those who are not working due to COVID-19, Kansas Department of Labor is presuming that employees are able to work, unless they refuse an offer of suitable employment due to illness or injury. See [COVID-19 FAQs](#).

**If so, how are the partial benefits calculated?** To qualify for partial unemployment, the claimant must be earning less than their WBA. In such cases, the amount their weekly benefit amount is reduced depends on the form of the earnings. If normal wage earnings, vacation pay, or holiday pay, then claimant is entitled to earn 25 percent of their WBA before any deductions occur to their benefits (unless of course claimant's earnings/vacation/ holiday pay for that week equals or exceeds their WBA). If the earnings come from any other source (severance, pension, etc.) then it will generally be deducted dollar for dollar from claimant's weekly benefit amount.



For example, assume claimant had a WBA of \$480. If claimant earned \$120 in regular wage earnings from a part-time job, then claimant would be entitled to \$480 in weekly benefits since 25% of \$480 is \$120, which would not be deducted.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** Kansas employers must notify their employees of the availability of UI benefits at the time of separation from employment. See [COVID-19 FAQs](#).

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** In Kansas, food producers, clothing manufacturers, fuel mining companies, transportation companies, public utilities, and common carriers must apply to the secretary of labor for permission to limit or cease operation. See [KS Stat. Sec. 44-616](#).

For other plant closings or mass layoffs, state agencies assist in enforcing the requirements of the federal Worker Adjustment and Retraining Notification Act (WARN Act).

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** In Kansas, food producers, clothing manufacturers, fuel mining companies, transportation companies, public utilities, and common carriers must apply to the secretary of labor for permission to limit or cease operation. See [KS Stat. Sec. 44-616](#). For other plant closings or mass layoffs, state agencies assist in enforcing the requirements of the federal Worker Adjustment and Retraining Notification Act (WARN Act).

**XIII. Does the state have a shared work program?** Yes, the plan must be approved by the state. An employer must have reduced the normal weekly work hours for an employee in the affected unit by at least 20%, but no more than 40%. The plan must apply to at least 10% of the employees in the unit who meet the monetary requirements for regular unemployment compensation. Additional information is available here: <https://www.dol.ks.gov/employers/shared-work-program>

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** Waived one-week waiting period. Requirements to be able and available for work and to look for work may be waived as well. Employers forced to lay off employees temporarily may make a "spreadsheet filing" on their behalf. See [COVID-19 Response](#) and [COVID-19 FAQs](#).

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Employers must report re-hires, or employees who return to work after being laid off, furloughed, separated, granted a leave without pay, or terminated from employment for 60 days or more. They can report this in several different ways listed [here](#).

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** Report suspected fraudulent activity such as this by submitting this form [https://www.dol.ks.gov/docs/default-source/fraud-documents/k-frd-307.pdf?sfvrsn=2576b71f\\_4](https://www.dol.ks.gov/docs/default-source/fraud-documents/k-frd-307.pdf?sfvrsn=2576b71f_4)

**Email:** KDOL.Fraud@ks.gov

**Phone:** (785) 581-7300

**Fax:** 785-296-5779

**Mail:** UI Fraud Investigations Unit  
Kansas Department of Labor  
401 SW Topeka Boulevard  
Topeka, KS 66603-3182

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## KENTUCKY

**I. General Information:** Kentucky's unemployment insurance program is managed by the Kentucky Office of Unemployment Insurance (OUI) and the Kentucky Career Center. Claimants file claims online via Kentucky's Electronic Workplace for Employment Services or KEWES system. Kentucky employers pay unemployment tax used to fund the program. Basically, the amount of taxes assessed are paid into a reserve account for each employer, minus the amount of benefits paid. However, tax rates are also based upon a reserve ratio that compares the size of the balance to the size of the total amount of taxable wages reported by the employer during the 12 calendar quarters preceding the computation date. More information regarding the state's unemployment benefit program may be found here. <https://kcc.ky.gov/career/If-you-are-Unemployed/Pages/default.aspx>

**II. Minimum and Maximum Weekly Benefit Amounts:** \$39 - \$552.

**III. Benefit Qualification Requirement:**

- There must be at least \$1500 in one of the 4 quarters or the claim will be invalid.
- The total wages outside of the highest quarter must be at least \$1,500.
- The total of the 4 quarters must be at least 1 1/2 times the amount in the high quarter.

**IV. Base Period:** First four of last five complete calendar quarters.

**V. Benefit Year:** 1-year period beginning with week valid claim is filed.

**VI. Weekly Benefit Amount:** 1.1923% of your base period wages.

**VII. Maximum Weeks Paid:** The maximum amount of benefits payable to any worker within any benefit year shall be the amount equal to whichever is the lesser of: (a) 26 times their weekly benefit rate; or (b) One-third of their base-period wages, except that no worker's maximum amount shall be less than 15 times their weekly benefit rate. However, as part of the Covid-19 legislation, Congress has provided for an Extended Benefit period of an additional 13 weeks, or a maximum total of 39 weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. Employees who have been discharged are generally eligible for unemployment benefits even if subject to recall. The employee must still meet the state's eligibility requirements, and therefore, employers should not guarantee to any employee that they will receive assistance.

**IX. If an employer must reduce employee hours, can they receive partial unemployment benefits?** Possibly. Employees whose earnings are reduced may be eligible for unemployment benefits. 80% of an employee's earnings will be deducted from his or her weekly benefit amount.

**If so, how are the partial benefits calculated?** 80% of an employee's gross wages are deducted from the weekly benefit amount. For example, if the weekly benefit amount is \$150, and the employee earned \$40 during that week, you subtract 80% of the \$40, or \$32, from the \$150 weekly benefit amount. The employee will receive a check for \$118.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No, not at this time.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, there is no required notice separate from federal requirements. However, in light of COVID-19, the Governor has encouraged employers with 50 or more employees that plan to lay off 15 or more of those employees to file a claim on behalf of their employees through the E-Claims process. More information can be found here: [https://kcc.ky.gov/career/If-you-are-an-Employer/Pages/Filing-Your-Mass-Electronic-Claim-\(E-Claim\).aspx](https://kcc.ky.gov/career/If-you-are-an-Employer/Pages/Filing-Your-Mass-Electronic-Claim-(E-Claim).aspx)

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** the Governor has encouraged employers with 50 or more employees that plan to lay off 15 or more of those employees to file a claim on behalf of their employees through the E-Claims process. More information can be found here: [https://kcc.ky.gov/career/If-you-are-an-Employer/Pages/Filing-Your-Mass-Electronic-Claim-\(E-Claim\).aspx](https://kcc.ky.gov/career/If-you-are-an-Employer/Pages/Filing-Your-Mass-Electronic-Claim-(E-Claim).aspx)

**XIII. Does the state have a shared work program?** Yes. On March 27, 2020, Kentucky's program was enacted into law. The program's details are developing. Basically, employees who have not been terminated or separated from employment but have experienced a reduction in work hours of more than 10% but less than 60% with no reduction in hourly rate, or the equivalent thereto, would be eligible for unemployment benefits to compensate the employee for the temporary loss of income.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found here <https://kcc.ky.gov/career/If-you-are-Unemployed/Pages/default.aspx>. See information related to COVID-19 here. <https://kcc.ky.gov/Pages/COVID19-UI-Frequently-Asked-Questions.aspx>.

**XV. Changes to Unemployment Compensation due to COVID-19:** The Governor of Kentucky has waived the normal waiting period and job search requirements and has included classes of employees that were previously ineligible for unemployment. Frequently Asked Questions related to COVID-19. <https://kcc.ky.gov/Pages/COVID19-UI-Frequently-Asked-Questions.aspx>. See also, [Executive Order 2020-235](#).

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Kentucky requires that all new hires report to the Kentucky New Hire Reporting Center by either mailing reports to the Kentucky New Hire Reporting Center: P.O. Box 3818, Dublin, OH 43016 or by faxing reports Toll-free: (800) 817-0099. Employers can also call the Kentucky New Hire Reporting Center at 1-800-817-2262 or 1-804-771-9602 for any questions regarding the new hire law.

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** Kentucky allows for the online reporting of suspected fraudulent claims and also includes those who refuse to accept suitable work. For fraudulent claims, use the reporting form [Report UI Fraud form](#) or email [uifraud@ky.gov](mailto:uifraud@ky.gov) or call 502-564-2387. For work refusal, has refused to accept suitable work,

please click here to provide details about the refusal. Work Refusal Reporting form should be sent by email to [Uworkrefusal@ky.gov](mailto:Uworkrefusal@ky.gov) . [Work Refusal Reporting form](#)

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## LOUISIANA

**I. General Information:** In Louisiana, a person is considered unemployed in any week of less than full-time work if the wages payable is less than his weekly benefit amount.

**II. Minimum and Maximum Weekly Benefit Amounts:** \$10-\$247.

**III. Benefit Qualification Requirement:** Base period wages of at least 1.5 times high quarter wages, with total base period wages at least \$1,200.

**IV. Base Period:** First four of last five completed quarters before first day of benefit year.

**V. Benefit Year:** One-year period beginning with 1st day of the 1st week in which a valid claim is filed.

**VI. Weekly Benefit Amount:** The amount is 1/25 of average base period wages, multiplied by 1.05, and then multiplied again by 1.15. The amount cannot be more than 66 $\frac{2}{3}$ % of the state's average weekly wage.

**VII. Maximum Weeks Paid:** 26 weeks. Federal extensions may increase the number of available weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes, if they meet the eligibility criteria. The following is the sample from the Handbook the last version of the Employer Handbook (2014).

1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
\$4,892.00	\$4,921.00	\$4,887.00	\$4,995.00 = \$19,695.00 total

A) The total base period wages must equal at least \$1,200.00.

B) The total base period wages must equal at least 1½ times the high Quarter wages.

HIGH QUARTER: \$4,995.00 1½ X HIGH QUARTER: \$7,492.50

\* If A and/or B is not true, the claim is ineligible. If they are both true, proceed as follows:

C) Average the four quarters. \$4,923.75

D) Take 1/25, or 4 percent, of this average. \$196.95

E) Multiply by 1.05. \$206.79

F) Multiply by 1.2, rounding down. \$248.00

This final figure is the WBA, if not in excess of the overall WBA cap.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Yes, if they meet the eligibility criteria.

**If so, how are the partial benefits calculated?** After determining the weekly benefit amount, any wages payable to the worker that week in excess of 50% of their current weekly benefit amount or \$50, whichever is lower, are disregarded. The excess of 50% of the current weekly benefit amount is the disregard, unless \$50 is lower than that number. Then only \$50 is disregarded.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** Yes. Form LWC 77, which is available through the employer's online account with the LWC to complete electronically or print and complete in hard copy form found [here](#). The form must be provided to the former employee at the time of separation or by mailing it to his/her last known address within 72 hours.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** Yes, Form LWC 77 must be submitted to the Louisiana Workforce Commission either electronically through the employer's online account or by mail within 72 hours of separation. The form can be found [here](#).

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** Yes, 72 hours.

**XIII. Does the state have a shared work program?** No, not at this time.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). See information related to COVID-19 [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** The Governor waived the one-week waiting period and work search requirements. See more information [here](#).

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Yes, the Louisiana Department of Children & Family Services.  
<http://www.dcf.louisiana.gov/page/164>

Reporting can be accomplished electronically:  
<https://newhire-reporting.com/LA-Newhire/default.aspx>

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** Suspected fraud can be reported online at <http://www.laworks.net/Downloads/UI/fraudreportingform.pdf>



## MAINE

**I. General Information:** Maine's unemployment program is administered by the Main Department of Labor ("MDOL") - Bureau of Unemployment Compensation. Claims are processed through the "ReEmployME" system. Information about Maine's unemployment program can be found [here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** Minimum: \$77.00. Maximum: \$445.00 (plus \$10.00 per dependent per week).

**III. Benefit Qualification Requirement:** Claimants must meet "monetary eligibility requirements" to collect unemployment benefits. These requirements are updated yearly and can be found [here](#). Currently, to be eligible for unemployment, a claimant must have earned at least 2 times the average weekly wage in 2 different quarters of his/her "base period" (currently set at \$1,713.58) **and** 6 times the average weekly wage in his/her overall "base period" (currently \$5,140.74).

**IV. Base Period:** First four of last five completed quarters immediately preceding the first day of the claimant's benefit year.

**V. Benefit Year:** 1-year period beginning on the date that the claimant files an unemployment claim.

**VI. Weekly Benefit Amount:** The WBA is calculated by dividing the average of the claimant's wages in the two highest quarters of his/her base period by 22.

**VII. Maximum Weeks Paid:** Claimants may receive benefits for up to 26 weeks, depending on individual earnings. However, as part of the COVID-19 legislation, Congress has provided for an extended benefit period of an additional 13 weeks, for a total of 39 weeks

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** If the business is being temporarily closed as a result of the impact of the COVID-19 virus and employees are expected to return to work once the business reopens, claimants may be eligible for unemployment benefits. Importantly, claimants must meet eligibility requirements set forth by the MDOL. Therefore, employers should not guarantee to any employee that they will receive assistance.

**IX. If an employer must reduce employee hours, can they receive partial unemployment benefits?** Maine has unemployment coverage for part-time work. Claimants can file for partial benefits and MDOL will review to determine if the individual is eligible for partial benefit based on number of hours worked.

**If so, how are the partial benefits calculated?** Partial benefits are available for those making less than their weekly benefit amount plus \$5.00. The first \$100.00 is disregarded. Anything over \$100, results in a dollar-for-dollar reduction in benefits. For example, if your weekly benefit amount is \$200.00, and you earn \$200.00 in wages, you would be entitled to a \$100.00 benefit in that week.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No. However, an employer, must upon written request of the affected employee, give that employee the written reasons for the termination. An employer who fails to satisfy this request within fifteen (15) days of receiving it may be subject to a forfeiture of not less

than \$50 nor more than \$500. Maine law does not require any notice specifically upon layoffs or reduction of hours beyond what is required by federal law.

Further, under Maine law, businesses that have 100 or more employees at a single location may have to provide severance pay to employees if that business location closes or has a mass layoff. The severance pay requirement does not apply if:

- The closing/mass layoff is necessitated by a physical calamity or the final order of a federal, state or local government agency;
- The employee is covered by, and has been paid under the terms of, an express contract providing for severance pay that is in an amount that is greater than the severance pay required by Maine law;
- The employee has been employed by the employer for less than 3 years.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** At this time, Maine does not require any notice specifically upon lay-offs or reduction of hours beyond what is required by federal law.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not upon separation.

**XIII. Does the state have a shared work program?** Yes. In lieu of a layoff, employers can temporarily reduce their work hours in a unit, shift, or company from 10% to 50%. To help offset the loss of hours, the affected workers can receive a modified weekly unemployment benefit. More information can be found [here](#).

**XIV. Additional information is available on the State's unemployment website:** Information regarding Maine's unemployment benefits may be found [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** The MDOL has enacted temporary measures to enhance the flexibility of the unemployment program to support workers and businesses impacted by the COVID-19 pandemic. This includes expanded eligibility, waived work search requirements, and the elimination of the one-week waiting period. The MDOL has issued a COVID-19 FAQ available [here](#).

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Employers must report hires and re-hires, including former employees who were separated for at least 60 days to the Main Division of Support Enforcement & Recovery. Report information can be found [here](#). The State has also issued a New Hire/Rehire FAQ available [here](#).

**XVII. What is the time period in which the employer must report rehiring an employee?**  
Within 7 days of date of hire.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** The Maine Bureau of Unemployment Insurance offers several options for [reporting](#) suspected unemployment insurance or payroll tax fraud:

- Submit a [Fraud Reporting Form](#) and email to [fraudreporting.mdol@maine.gov](mailto:fraudreporting.mdol@maine.gov)
- Mail the Fraud Reporting Form to 47 Statehouse Station, Augusta, ME 04333
- Fax the Fraud Reporting Form to 207-287-8351
- Call 1-800-845-5808

## MARYLAND

**I. General Information:** The Maryland Division of Unemployment Insurance administers the Unemployment Insurance (“UI”) program, reflecting the dual goals of the program to provide monetary assistance and to provide training and other support to assist affected individuals in finding work. Claimants file claims online via Maryland’s NetClaims application system or telephonically by contacting one of four Claim Centers. Maryland employers pay for UI through a tax managed by the state’s Department of Labor, Licensing, and Regulation. More information regarding the state’s unemployment insurance program may be found [here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$50-\$430.

**III. Benefit Qualification Requirement:** \$1,800 base period wages, with total base period wages of 1.5 times high quarter wages, and wages in at least two quarters of base period.

**IV. Base Period:** First four of last five completed quarters before quarter in which claim is filed or, alternatively, the most recently completed four quarters before quarter in which claim is filed.

**V. Benefit Year:** 1-year period beginning with Sunday of week valid claim is filed.

**VI. Weekly Benefit Amount:** 1/24 of high quarter wages, rounded up to nearest dollar, plus \$8 per dependent up to 5 dependents.

**VII. Maximum Weeks Paid:** Uniform 26 weeks of payments are made. However, as part of the Covid-19 legislation, Congress has provided for an Extended Benefit period of an additional 13 weeks, or a total of 39 weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes, employees who have been laid off or sent home without pay for an extended period by their employer due to COVID-19 concerns are generally eligible for unemployment benefits. The employee must meet eligibility requirements set forth by the Maryland Division of Unemployment Insurance.

**IX. If an employer must reduce employee hours, can they receive partial unemployment benefits?** Yes.

**If so, how are the partial benefits calculated?** To qualify for partial unemployment, the employee must be earning gross weekly wages that are less than their weekly benefit amount per week. In such a case, the following example illustrates how the partial benefits are to be calculated:

Full time employee making \$12.50 an hour and works 5 days a week or 40 hours. This individual would be entitled to \$271 if totally unemployed. If the employee is reduced back to 16 hours per week, he would be eligible for partial unemployment based upon his weekly benefit amount. Maryland disregards earnings of \$50.00 before the benefit amount is decreased dollar for dollar for the remaining earnings.

Thus, in this scenario the employee’s calculation is as follows:  
 $\$12.50 \times 40 = \$500$  in regular wages

$\$12.50 \times 16 = \$200$  in reduced wages (or a \$300 reduction)  
\$50 = weekly earnings disregarded  
 $\$200 - \$50 = \$150$  reduction after disregarding \$50  
 $\$271 - \$150 = \$121$  in partial unemployment benefits

Employers can use an [online benefits calculator](#) to determine an estimate of the anticipated weekly benefit amount if the employee is totally unemployed.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** Employees must be given [general notice](#) about their unemployment insurance rights. Otherwise, Maryland law does not require any notice specifically upon lay-offs or reduction of hours beyond what is required by federal law.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, unless the employer is laying off 25 or more employees for a common reason at or about the same time in a single establishment for a period that is permanent, indefinite, or expected to exceed 7 days. If that is the case, the employer is required to submit a single notice containing the reason for the layoff and the names and social security numbers of each affected employee to their Unemployment Insurance office.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** If the employer is not laying off 25 or more employees, as per above, no, not upon separation. Once notified of an application for benefits, employers have 8 days to respond. If the employer is laying off 25 or more employees, the employer must submit the required notice at least 48 hours in advance.

**XIII. Does the state have a shared work program?** Yes. At least one employing unit (e.g. plant, department, shift) that has at least two employees must be affected by the reduction in hours. Hours must be reduced by at least 20% but no more than 50%. <https://www.dllr.state.md.us/employment/worksharing/uiwsempfaq.shtml>

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). See information related to COVID-19 [here](#). The Employers' Quick Reference Guide issued by the Division of Unemployment Insurance can be found [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** The Governor of Maryland has waived the normal job search requirements for individuals requesting benefits for the weeks ending March 21, 2020 to May 30, 2020. The Maryland Division of Unemployment Insurance has provided a document with [Frequently Asked Questions](#) related to unemployment insurance benefits and COVID-19.

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Employers must report re-hires, or employees who return to work after being laid off, furloughed, separated, granted a leave without pay, or terminated from employment, after having been separated from such prior employment for at least 60 consecutive days. <https://newhire-reporting.com/MD-Newhire/default.aspx>

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** The state allows for mail or fax reporting of suspected fraudulent claims by submission of a [Request for Investigation of Unemployment Insurance Fraud form](#), and also provides an unemployment insurance fraud hotline 1-800-492-6804.

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## **MASSACHUSETTS**

**I. General Information:** The Massachusetts Department of Unemployment Assistance (DUA) oversees the unemployment insurance (UI) program, which provides temporary income assistance to eligible workers in Massachusetts. DUA also determines and collects employer contributions to the UI program. More information regarding the state's unemployment benefit program may be found [here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$45-\$823.

**III. Benefit Qualification Requirement:** 30 x Weekly Benefit Amount and \$5,100 in base period wages.

**IV. Base Period:** The primary base period is the last 4 completed calendar quarters prior to the effective date of the claim (typically the Sunday of the week that the claim is filed). An alternative base period is the last 3 completed calendar quarters and the period of time between the last completed quarter and the effective date of your claim. The alternate base period can only be used if: (1) the employee does not meet the minimum eligibility requirements using the primary base period; and (2) using the alternate base period will increase your maximum benefit credit by 10% or more.

**V. Benefit Year:** 1-year period beginning with week valid claim is filed.

**VI. Weekly Benefit Amount:** 50% of 1/2 of total wages in two highest quarters, capped at 57.5% of the state average weekly wage. The DUA has a weekly benefit amount calculator [here](#).

**VII. Maximum Weeks Paid:** 26 total weeks. However, as part of the Covid-19 legislation, Congress has provided for an Extended Benefit period of an additional 13 weeks, or a total of 39 weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. The state has also filed emergency regulations relating to COVID-19 allowing employees whose employer temporarily shuts down to receive unemployment benefits as long as (i) the worker remains in contact with the employer during the shutdown and (ii) the worker must be available for any work their employer may have for them to do. This special "standby" status suspends the duty to look for work.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Yes. If hours are substantially reduced, an employee may have a right to partial unemployment. An employer's hours are substantially reduced if she earns less than her weekly benefit amount.

**If so, how are the partial benefits calculated?** To qualify for partial unemployment, the employee must be earning less than her weekly benefit amount in gross earnings per week. Massachusetts will disregard partial wages equaling 1/3 of the weekly benefit amount. Income in excess of 1/3 of the weekly benefit amount results in a dollar-for-dollar reduction in benefits. In no week can the employee earn more than her average weekly wage. The following example illustrates how the partial benefits are to be calculated:



Full time employee making \$12.50 an hour and works 40 hours per week. Annualized, this employee earns \$26,000 so this individual would be entitled to \$250 if totally unemployed. If the employee's hours are reduced to 16 hours per week, she would be eligible for partial unemployment based upon her weekly benefit amount.

Thus, in this scenario the employee's calculation is as follows:

$\$12.50 \times 40 = \$500$

$\$12.50 \times 16 \text{ hours} = \$200$  in wages (or a \$300 reduction)

Reduction by disregarding 1/3 of weekly benefit amount = \$83

$\$200 - \$83 = 117$  (the amount of wages in excess of 1/3 WBA)

$\$250 - 117 = \$133$  in partial unemployment benefits

Massachusetts offers a calculator tool to calculate part-time work benefits [here](#).

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** Yes. All employers are required to provide the notice [here](#) when the employee is laid off or her hours are substantially reduced.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, not at this time.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not at this time.

**XIII. Does the state have a shared work program?** Yes. The [Massachusetts WorkShare](#) program is an alternative for employers faced with a cut in workforce. Employers can divide available work between affected employees instead of laying off workers. Employees are able to receive part of their unemployment insurance benefits while working reduced hours and being paid for those hours by their employer.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). See information related to COVID-19 [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** Waived one-week waiting period.

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Employers must report re-hires, or employees who return to work after being laid off, furloughed, separated, granted a leave without pay, or terminated from employment, after having been separated from such prior employment for 30 or more days.

**XVII. What is the time period in which the employer must report rehiring an employee?** 14 days

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** Employers may report suspected fraud to Massachusetts DUA online [here](#).



## MICHIGAN

**I. General Information:** An employee who meets the eligibility requirements will be able to receive unemployment compensation benefits if the employee is unemployed for reasons beyond the employee's control, and the employee is available. Information regarding the state's unemployment benefits as administered by the Michigan Department of Labor and may be found [here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$81 is the minimum benefit. The maximum benefit is \$362.

**III. Benefit Qualification Requirement:** To be eligible for unemployment benefits, an employee must have worked in Michigan for a minimum period and have earned at least \$2,871 during one quarter of the base period, and the earnings during the base period is 1.5 times greater than their highest quarter wage.

**IV. Base Period:** The unemployment base period is the first four of the last five completed calendar quarters before the unemployment begins.

**V. Benefit Year:** The benefit year is 52 weeks (equal to one calendar year).

**VI. Weekly Benefit Amount:** The weekly benefit amount is obtained by calculating the claimant's weekly earnings during the highest earning quarter and multiplying that number by 4.1. The claimant will get that weekly benefit up to the state maximum of \$362 per week.

**VII. Maximum Weeks Paid:** Michigan provides a maximum of 26 weeks of unemployment benefits prior to the application of any Extended Benefit period. Federal extensions may increase the number of available weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. Employees will be eligible for assistance. The Michigan Department of Labor and Economic Opportunity provides that employees will remain eligible for Unemployment Insurance benefits through the state during the COVID-19 pandemic. The Department has urged employers to place employees on temporary leave as opposed to a permanent termination. The state has confirmed that these employees will remain eligible for unemployment benefits.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Yes, but only if the employee earns less than 1.5 times the employee's weekly benefit rate (67% of an employee's after-tax weekly wage) in the applicable week. Partial benefits are limited by the state maximum unemployment rate of \$362 per week. ([link](#)).

**If so, how are the partial benefits calculated?** The unemployment weekly benefits for partial unemployment are calculated consistent with the following examples:

Ex. 1. Weekly Benefit Amount is below state max. of \$362  
Employee earns reduced wages in the amount of \$100  
Multiply wages by .5 x \$100 = \$50  
WBA \$362 - \$50 = \$312 partial unemployment amount

Ex. 2. Weekly Benefit Amount is above \$362 max.  
Earnings reduced to \$420  
 $\$362 \times 1.5 = \$543.00$   
 $\$543 - \$420 = \$123$  partial unemployment benefit

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** Yes, employers are advised to communicate to the employee about the employee's rights to unemployment as a result of COVID-19 layoffs. The employer is also encouraged to provide other employees with other information on benefits. Employers are required to provide employees with UIA Form 1711 at the time of layoff. ([link to current form](#)).

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, not for unemployment benefits.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not for unemployment benefits.

**XIII. Does the state have a shared work program?** Yes. Michigan has a Work Share Program that is available to eligible employers in the state. The program permits employers to provide reduced hours to employees in return for partial unemployment compensation benefits. The goal of the program is to reduce layoffs. Michigan has relaxed the application process for employers during the COVID-19 pandemic. The following is a link to the application for the Work Share Program. <https://miwam.unemployment.state.mi.us/EmpMiWAM/>. A link to the Work Share program is set forth here.

[https://www.michigan.gov/leo/0,5863,7-336-78421\\_97241\\_89981\\_90231\\_90233-352546--\\_00.html](https://www.michigan.gov/leo/0,5863,7-336-78421_97241_89981_90231_90233-352546--_00.html)

**XIV. Additional information is available on the State's unemployment website:** Guide can be found at <https://www.in.gov/dwd/2614.htm>. See Additional Employer FAQ. [https://www.in.gov/dwd/files/Indiana\\_Unemployment\\_FAQ\\_Employers.pdf](https://www.in.gov/dwd/files/Indiana_Unemployment_FAQ_Employers.pdf)

**XV. Changes to Unemployment Compensation due to COVID-19:** Benefits were increased from 20 to 26 weeks, the application eligibility period was increased from 14 to 28 days, and the normal in-person registration and work search requirements were suspended. Unemployment benefits extended to workers who have an unanticipated family care responsibility, and those who are sick, quarantined, or immunocompromised and who do not have access to paid family and medical leave or are laid off. Employees are subject to a relaxed work search requirement as "suitable work" is not currently available due to the COVID-19 pandemic. Unemployment benefits paid to laid off or those placed on an unpaid leave of absence will **NOT** be charged to the employer account. ([link to current executive order](#)).

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Yes, to the Michigan Office of Child Support: <https://www.mi-newhire.com/#/core/landing-layout/public-landing>

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** Suspected

unemployment benefits fraud can be reported via the UIA web site: [Michigan.gov/uia](http://Michigan.gov/uia), or by calling the Fraud Hotline at 1-855-UI-CRIME (842-7463).

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## MINNESOTA

**I. General Information:** Minnesota's Department of Employment and Economic Development (DEED) oversees the state's unemployment insurance program. Claimants can file claims online via <https://www.uimn.org/applicants/howapply/index.jsp> More information regarding the state's unemployment benefit program may be found at <https://www.uimn.org/>.

**II. Minimum and Maximum Weekly Benefit Amounts:** \$28.00 is the minimum benefit. The maximum benefit is \$740.

**III. Benefit Qualification Requirement:** Benefits are based on the amount of earnings (gross wages) paid to a claimant from all employers during a 52-week period of time. To be eligible for unemployment insurance, a claimant must have earned \$3,000 over their 12-month base period and 5.3% of the state average annual wage.

**IV. Base Period:** The one-year period of time (four completed calendar quarters) the state looks at to calculate the weekly benefit amount. The state always looks at the most recent wage information. If a claimant applies in the **first month of a calendar quarter** (January, April, July, October), the base period is the first four of the most recently completed five quarters.

If a claimant applies in the **second or third months of a calendar quarter** (February, March, May, June, August, September, November, December), the state looks at the first four of the most recently completed five quarters. The state also looks at the most recently completed four quarters and picks the period of time that has the most wages.

**V. Benefit Year:** The benefit year is 52 weeks (equal to one calendar year).

**VI. Weekly Benefit Amount:** The higher of 50% of 1/13 of the highest quarter wages up to 43% of the state AWW or 50% of 1/52 of base period wages up to 66 2/3 % of the state AWW.

**VII. Maximum Weeks Paid:** 26 weeks. Federal extensions may increase the number of available weeks.

**VIII. If an Employer must lay off employees who are subject to recall, can they receive unemployment benefits?** Yes, employees who have been discharged and are not using PTO, vacation pay, or sick pay, are generally eligible for unemployment benefits even if subject to recall. In the Covid-19 crisis, the Governor has waived the normal waiting period and job search requirements. The employee must meet eligibility requirements set forth by the Department of Employment and Economic Development, therefore employers should not guarantee to any employee that they will receive assistance.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Possibly. Employees whose earnings are reduced may be eligible for unemployment benefits. The opportunity to obtain benefits due to a reduction in hours has recently been reiterated by the Indiana Department of Workforce Development because of the current COVID-19 pandemic. If the claimant is unemployed for a portion of the week, the earned wages must be reported when claiming unemployment benefits. The employee must meet eligibility requirements set forth by the Department of Employment and Economic Development, therefore employers should not guarantee to any employee that they will receive assistance.

See [https://www.in.gov/dwd/files/Employer\\_Handbook.pdf](https://www.in.gov/dwd/files/Employer_Handbook.pdf)

**If so, how are the partial benefits calculated?** Claimants are not eligible for benefits in any week they work 32 or more hours, or when their gross earnings for the week are equal to or greater than their weekly benefit amount. A partial benefit payment will be made for any week a claimant works less than 32 hours and their earnings are less than their weekly benefit amount. The system will deduct 50 percent of a claimant's earnings from their benefit payment. The weekly benefit amount is reduced by \$0.50 for every \$1.00 earned.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No, employers are not required to provide notice at this time.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, employers are not required to provide notice to the state at this time.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** Not applicable.

**XIII. Does the state have a shared work program?** Yes. The hours of work each participating employee will work each week for the duration of the shared work plan, must be at least 50 percent of the normal weekly hours but no more than 80 percent of the normal weekly hours, except that the plan may provide for a uniform vacation shutdown of up to two weeks.

**XIV. Additional information is available on the State's unemployment website:** An Employers Guide can be found at <https://www.uimn.org/>. See Additional COVID-19 information at <https://www.uimn.org/applicants/needtoknow/news-updates/covid-19.jsp>.

**XV. Changes to Unemployment Compensation due to COVID-19:** Waived one-week waiting period. Individuals eligible if a healthcare professional or health authority recommended or ordered them to avoid contact with others, they have been ordered not to come to their workplace due to an outbreak of a communicable disease, or childcare is unavailable due to school or daycare closures. <https://www.uimn.org/applicants/needtoknow/news-updates/covid-19.jsp>

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** All employers to report all newly hired, re-hired and returning to work employees to the Minnesota Department of Human Services.  
<https://newhire-reporting.com/mn-newhire/default.aspx>

**XVII. What is the time period in which the employer must report rehiring an employee?** Within 20 days of the date they are hired, rehired, or return to work. Employers who submit reports electronically must do so in two monthly transmissions not more than 16 days apart.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** Any incident of fraud may be reported online at <https://www.uimn.org/fraud-report/>. If there are any questions, individuals are directed to contact 651-296-8715.

## MISSISSIPPI

**I. General Information:** Mississippi's Department of Employment Security administers the unemployment insurance program. More information regarding the state's unemployment benefit program may be found [here](#). Claims can be [filed online or by phone](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$30-\$235.

**III. Benefit Qualification Requirement:** Total earnings during base period must equal at least 40 times weekly benefits amount. The state provides a table of [Weekly Benefit Amounts and Maximum Amounts](#).

**IV. Base Period:** First four of last five completed calendar quarters immediately preceding the effective date of the claim.

**V. Benefit Year:** 12-month period beginning 1st day a valid claim is filed.

**VI. Weekly Benefit Amount:** 1/26 of high quarter wages up to 60% of the state average weekly wage.

**VII. Maximum Weeks Paid:** 26 weeks. However, as part of the Covid-19 legislation, Congress has provided for an Extended Benefit period of an additional 13 weeks, or a total of 39 weeks.

**VIII. If an Employer must lay off employees who are subject to recall, can they receive unemployment benefits?** Yes.

**IX. If an employer must reduce employee hours, can they receive partial unemployment benefits?** Yes.

**If so, how are the partial benefits calculated?** To qualify for partial unemployment, the employee must be earning less than \$235 in gross earnings per week. In such a case, the following example illustrates how the partial benefits are to be calculated:

Full time employee making \$12.50 an hour and works 5 days a week or 40 hours. This individual would be entitled to a weekly benefit amount (WBA) of \$231 if totally unemployed. If the employee is reduced back to 16 hours per week, he would be eligible for partial unemployment based upon his weekly benefit amount. Mississippi disregards \$40 before the benefit amount is decreased dollar for dollar for the remaining earnings.

Thus, in this scenario the employee's calculation is as follows:

$\$12.50 \times 40 = \$500$

$\$12.50 \times 16 \text{ weeks} = \$200$  in wages (or a \$300 reduction)

Reduction by disregarding \$40

$\$200 - \$40 = \$160$

$\$231 - \$160 = \$71$  in partial unemployment benefits

Employers can also use an online benefits calculator (<https://fileunemployment.org/calculator>) to determine an estimate of the anticipated benefit. The state provides a table of [Weekly Benefit Amounts and Maximum Amounts](#).

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No, unless WARN Act applies.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, unless WARN Act applies.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, unless WARN Act applies.

**XIII. Does the state have a shared work program?** No, not at this time.

**XIV. Additional information is available on the State's unemployment website:**

The state's website has [Benefit Information page](#), which includes a [Claimant Handbook](#).

**XV. Changes to Unemployment Compensation due to COVID-19:**

- Waiting period waived
- Work search requirement waived
- Employer is not charged

The Mississippi Department of Employment Security has a [page](#) addressing changes due to COVID-19, which includes FAQs for workers and employers.

**XVI. When an employer rehires an employee do they have to report it to a specific agency?**

Yes, employers must report new hires and rehires the Mississippi Department of Employment Security. Employers can report new hires [online](#), or by [fax/mail](#).

**XVII. What is the time period in which the employer must report rehiring an employee?** 15 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** The state investigates all reports of suspected fraud and wrongdoing. Fraud related to unemployment insurance benefits can be reported by email ([safe@mdes.ms.gov](mailto:safe@mdes.ms.gov)), phone ((800) 843-8923), or mail (Mississippi Department of Employment Security, Unemployment Insurance Integrity Team, P.O. Box 1699, Jackson, MS 39215-1699). Employee fraud is punishable by fine (\$100-\$500), imprisonment (thirty days), or both. Employer fraud is punishable by fine (\$100-\$1,000), imprisonment (sixty days), or both.



## MISSOURI

**I. General Information:** Missouri's Department of Labor and Industrial Relations administers the unemployment insurance program. Due to increased demand, Claimants are encouraged to submit applications for unemployment insurance online. More information regarding the state's unemployment benefit program may be found [here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$35-\$320.

**III. Benefit Qualification Requirement:** Earnings of at least \$2,250 in base period, including at least \$1,400 during one of the calendar quarters of the base period; total base period wages must be at least 1.5 times highest quarter wages. Alternatively, wages in two quarters of base period equaling 1 1/2 times the taxable wage base.

**IV. Base Period:** First four of last five completed quarters preceding the benefit year.

**V. Benefit Year:** One-year period beginning with 1st day of week in which a valid claim is filed.

**VI. Weekly Benefit Amount:** 4% of the average of two highest quarters.

**VII. Maximum Weeks Paid:** 20 weeks. However, as part of the Covid-19 legislation, Congress has provided for an Extended Benefit period of an additional 13 weeks, or a total of 33 weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes.

**If an employer must reduce employee hours, can they receive partial unemployment benefits?** Yes.

**If so, how are the partial benefits calculated?** To qualify for partial unemployment, the employee must be earning less than \$320 in gross earnings per week. In such a case, the following example illustrates how the partial benefits are to be calculated:

Full time employee making \$12.50 an hour and works 5 days a week or 40 hours. This individual would be entitled to a weekly benefit amount (WBA) of \$240 if totally unemployed. If the employee is reduced back to 16 hours per week, he would be eligible for partial unemployment based upon his weekly benefit amount. Missouri disregards the greater of 20% of the weekly benefit amount or \$20 and the benefit amount is decreased dollar for dollar for the remaining earnings.

Thus, in this scenario the employee's calculation is as follows:

$$\$12.50 \times 40 = \$500$$

$$\$12.50 \times 16 \text{ weeks} = \$200 \text{ in wages (or a \$300 reduction)}$$

Weekly earnings disregarded (the higher of 20% WBA or \$20 = \$48

$$\$200 - \$48 = \$152$$

$$\$240 - \$152 = \$88 \text{ in partial unemployment benefits}$$

Employers can use the [State Unemployment Benefit Calculator](#) and the [State partial benefits calculator](#) to determine an estimate of the anticipated benefit.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No (unless WARN Act applies). Note, however, that [notice is required](#) in the event an employer reduces an employee's wages.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No (unless WARN Act applies).

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No (unless WARN Act applies).

**XIII. Does the state have a shared work program?** Yes. The state may approve a shared work plan if:

- There is an "affected unit" of three or more employees.
- The normal weekly hours of work and corresponding wages for a participating employee are reduced in the plan by not less than 20 percent and no more than 40 percent.
- The plan applies to at least 10 percent of the employees in the affected unit.
- The employer certifies that the fringe benefits provided will remain the same as if their normal hours had not been reduced, or to the same extent as other employees not participating in the Shared Work Program.
- The employer certifies that the implementation of a Shared Work Plan and the resulting reduction in work hours is in lieu of a layoff that would affect at least 10 percent of the employees in the affected unit and that would result in an equivalent reduction in work hours.
- The employer has submitted all quarterly contribution and wage reports required to be filed for all past and current periods and has paid all taxes due for all past and current periods.

Additional information can be found on the state [website](#). The state offers a guide on [how to file a shared work certification](#).

**XIV. Additional information is available on the State's unemployment website:**

The state's website has a comprehensive section on [Frequently Asked Questions](#), and offers [helpful unemployment videos](#). Additionally, there is a [Resource Guide for Employers](#).

**XV. Changes to Unemployment Compensation due to COVID-19:**

- Waiting period waived
- Work search requirement waived
- Employer is not charged
- Tax payments delayed to 6/1/2020
- The state will temporarily waive charges for coronavirus-related claims to the respective employer's experience rating accounts. More info can be found [here](#).

The state has a [Q&A section](#) addressing changes due to COVID-19.

**XVI. When an employer rehires an employee do they have to report it to a specific agency?**

Employers must report new hires and rehires the Missouri Department of Social Services. Missouri encourages [electronic reporting](#).

**XVII. What is the time period in which the employer must report rehiring an employee? 20 days.**

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?**

Suspected fraud can be submitted via email [ReportUIFraud@labor.mo.gov](mailto:ReportUIFraud@labor.mo.gov), or by phone 573-751-1855.

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## MONTANA

**I. General Information:** Claimants file claims online via Montana's Montana Works claims system ([here](#)). More information regarding the state's unemployment benefit program may be found [here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$163-\$522.

**III. Benefit Qualification Requirement:** Base period wages must either be: (1) at least 1.5 times larger than the amount of wages earned in the highest quarter within the base period *provided* the base period wages are equal to or greater than 7% of the "average annual wage" (as determined every year); or (2) more than 50% of the "average annual wage" (as determined every year). The "average annual wage" is currently \$42,597.62 ([link](#)).

**IV. Base Period:** The first four of the last five completed calendar quarters at the time an initial claim for benefits is filed.

**V. Benefit Year:** 52-week period starting from the Sunday of the week in which a claim is filed.

**VI. Weekly Benefit Amount:** Subject to the maximum weekly benefit amount, the claimant will earn the higher of either 1% of the total base period wage or 1.9% of the highest two quarters of wages during the base period.

**VII. Maximum Weeks Paid:** The individual can receive UI benefits for a maximum of up to 28 weeks (39 weeks under the CARES Act).

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. Employees who have been discharged are generally eligible for unemployment benefits even if subject to recall. The employee must meet eligibility requirements set forth by the Montana Department of Labor and Industry, therefore employers should not guarantee to any employee that they will receive assistance.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Possibly. Employees whose earnings are reduced may be eligible for unemployment benefits. If the claimant is unemployed for a portion of the week, the earned wages must be reported when claiming unemployment benefits. The employee must meet eligibility requirements set for by the Montana Department of Labor and Industry.

**If so, how are the partial benefits calculated?** To qualify for partial unemployment, the claimant must be earning less than 2 times their WBA. The claimant can earn up to 25% of their WBA without affecting their benefit payment, but thereafter the weekly benefit amount will be reduced by \$0.50 for every additional dollar earned.

For example, assume the claimant's WBA is \$200 and they earn \$100 in a given week. The first \$50 earned ( $\frac{1}{4}$  of \$200 WBA) has no impact on claimant's weekly benefit amount. The remaining \$50 earned will reduce the claimant's weekly benefit by \$25 ( $\$50 \times 0.5 = \$25$ ), and thus the claimant will receive a \$175 weekly benefit that week.

WBA= \$200

Earnings= \$100

Amount of earnings that can be disregarded=  $.25 \times 200 = \$50$

Earnings remaining after \$50 is disregarded =  $\$100 - \$50 = \$50$

Reduction in weekly benefits= .5 x \$50 =\$25  
Weekly benefits= \$200- \$25 = \$175

Montana offers a calculator tool to calculate part-time work benefits at this address:  
<http://uid.dli.mt.gov/benefits-estimator>.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No, not at this time.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, not at this time.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not at this time.

**XIII. Does the state have a shared work program?** No, not at this time.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). The Employer Handbook can be found [here](#). The Montana Unemployment Insurance Benefits Guide can be found [here](#). See information related to COVID-19 [here](#). See Emergency Rules [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** Workers instructed by employers to leave work or not report to work due to COVID-19, workers who must quarantine, and workers who need to take care of a family member due to COVID-19 are eligible for benefits. Emergency rules allow DLI to waive the one week waiting period. <http://dli.mt.gov/employer-covid-19>

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Yes. Employers must report re-hires, or employees who return to work after being laid off, furloughed, separated, granted a leave without pay, or terminated from employment for 60 days or more. Employers can report this to the Montana Department of Public Health & Human Services via this form via the listed methods on the form (fax, mail, or online). <https://dphhs.mt.gov/csed/employerinfo/nhrs>

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** If an employer has reason to believe a claimant is receiving benefits they aren't entitled to receive, then they can contact the Claims Investigation Unit at (406) 444-2880 or go online at <http://uid.dli.mt.gov/report-fraud/report-claimant-fraud>.

## NEBRASKA

**I. General Information:** Claimants file claims online via Nebraska's NEworks website. Nebraska employers contribute to the unemployment fund through a tax collected by the state. More information regarding the state's unemployment benefit program may be found [here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$70-\$440.

**III. Benefit Qualification Requirement:** \$4,324 in wages during the base period. Additionally, the former employee must have been paid at least \$1,850 in the quarter within the base period in which they were paid a higher total amount than they were paid in any other quarter of the base period, and they must have been paid at least \$800 in one other quarter within the base period.

**IV. Base Period:** First four of last five completed quarters before quarter in which claim is filed.

**V. Benefit Year:** 1-year period beginning with week in which valid claim is filed.

**VI. Weekly Benefit Amount:** One-half of average weekly wage, not to exceed one-half of the state average weekly wage.

**VII. Maximum Weeks Paid:** Nebraska provides up to 26 weeks of benefits. Federal extensions may increase the number of available weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. Employees who have been discharged are generally eligible for unemployment benefits even if subject to recall. In the Covid-19 crisis, the Governor has waived the normal waiting period, job search requirements, and benefits should not count against an employer's experience rating. Employees must meet eligibility requirements set forth by the Nebraska Employment Security Act, therefore employers should not guarantee to any employee that they will receive assistance.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Possibly. An employee may be eligible to receive unemployment benefits if their wages for a week of less than full-time work are less than their weekly benefit amount. Unemployment benefits generally equal one-half of an employee's average weekly salary, with a maximum weekly benefit of \$440. If the employee's wages with respect to such week equal one-fourth of their benefit amount or less, they will be entitled to their full benefit amount. If the employee's wages payable with respect to such week are greater than one-fourth of such benefit amount, they will be paid an amount equal to the weekly benefit amount less the amount of wages that exceeds one-fourth of the weekly benefit amount. Employees must meet eligibility requirements set forth by the Nebraska Employment Security Act, therefore employers should not guarantee to any employee that they will receive assistance.

**If so, how are the partial benefits calculated?** Employees that are partially unemployed and receive less than one-fourth of the weekly benefit will be paid the full weekly benefit. Employees that receive more than one-fourth the weekly benefit amount will receive the weekly benefit amount less the amount exceeding one-fourth of the weekly benefit.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** Yes. If an employer has provided an employee less than three full days'

work, or the time or dollar earnings equivalent, the employer must give the worker Form DE-478 (Notice to Worker of Possible Rights to Partial Benefits). Once an employee's weekly benefit has been determined, an employer must provide such employee with a "low earnings report," or other evidence of partial unemployment, at the end of each week that they earn less than their weekly benefit.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, not at this time.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not at this time.

**XIII. Does the state have a shared work program?** Yes. Employees are eligible for shared work benefits if their hours and wages for a given week are between 10% and 60% lower than normal. An employer's account is charged for shared work benefits received by the employees covered by the shared work program.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). See information related to COVID-19 [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** Waived one-week waiting period and work search requirements. Department of Labor will temporarily waive charges incurred by employers when employees file claims related to COVID-19. <https://dol.nebraska.gov/PressRelease/Details/141>

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Yes, new rehires must be reported to the Nebraska State Directory of New Hires. <https://newhire-reporting.com/NE-Newhire/Default.aspx>

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** The state allows for online reporting of suspected fraudulent claims [here](#).



## NEVADA

**I. General Information:** The Nevada Employment Security Division of the Nevada Department of Employment Training and Rehabilitation is responsible for administering unemployment insurance benefits in the state. The program pays benefits to those individuals who lost their jobs through no fault of their own. The NESD determines benefit eligibility based on past wages, why someone lost their job, and ongoing eligibility requirements. Claimants can file claims online through Nevada's unemployment website. <http://ui.nv.gov/css.html>. Nevada employers pay for unemployment through a state tax.

**II. Minimum and Maximum Weekly Benefit Amounts:** \$16 - \$469.

**III. Benefit Qualification Requirement:** 1 ½ times the high quarter wages in the base period and at least \$400 in highest quarter; or wages in 3 of 4 quarters of the base period and \$400 of wages in the highest quarter.

**IV. Base Period:** First four of last five completed quarters before quarter in which claim is filed.

**V. Benefit Year:** 1-year period beginning with week valid claim is filed.

**VI. Weekly Benefit Amount:** 1/25 of high quarter wages.

**VII. Maximum Weeks Paid: 26 Weeks.** Federal extensions may increase the number of available weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. Employees who have been discharged are generally eligible for unemployment benefits even if subject to recall. The employee must meet eligibility requirements set forth by the Nevada Department of Employment, Training, and Rehabilitation, therefore employers should not guarantee to any employee that they will receive assistance.

**IX. If an employer must reduce employee hours, can they receive partial unemployment benefits?** Possibly. A partially unemployed individual means someone who is earning less than their weekly benefit amount. If a person is still employed, but the regular hours of work have been reduced, depending on the number of hours that have been reduced and the amount of earning for the week, the person may be eligible for reduced Unemployment Benefits. In plain terms, a totally unemployed person is someone who is no longer working for pay, and a partially unemployed person is someone whose pay, due to a reduction in work time, is less than the weekly benefit amount to which he or she would be entitled if totally unemployed. A partially-unemployed claimant can file valid weekly claims and draw benefits, as long as they report their work and earnings and do not earn more than their weekly benefit amount. The earnings act as an offset against the benefits. The maximum weekly benefit amount in this state is \$469. If the claimant's hours have been reduced and they are still receiving more than \$469 gross earnings per week, the claimant will not be eligible. The employee must meet eligibility requirements set forth by the Nevada Department of Employment, Training, and Rehabilitation, therefore employers should not guarantee to any employee that they will receive assistance.

**If so, how are the partial benefits calculated?** 25% of the claimant's earnings will be disregarded when determining the weekly benefit for partial unemployment. In other words, 75% percent of a claimant's gross weekly earnings will be deducted from the weekly benefit amount

each week earnings are reported. If an individual is receiving more than \$469 gross earnings per week, they will not be eligible.

For example:

If an individual's weekly benefit amount is \$469 and the individual earns \$320.00 a week in wages, they will likely be eligible for partial unemployment benefits because they are receiving less than the state maximum weekly benefit amount of \$469 in gross earnings per week. In this scenario, the WBA of \$469 would be reduced by 75% of the gross weekly earnings ( $\$320.00 \times 75\% = \$240.00$ ) and the employee would receive \$229 in state unemployment benefits.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No, not at this time.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, not at this time.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not at this time.

**XIII. Does the state have a shared work program?** No, not at this time.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). Employer FAQs can be found [here](#). A Claimant Handbook with eligibility information is available [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** Waived one-week waiting period and work search requirement.

[Governor Waives Work Search Requirement and Wait Period](#)

<https://nvhealthresponse.nv.gov/information-for/businesses-workforce/>

**XVI. When an employer rehires an employee do they have to report it to a specific agency?**

Federal law requires all employers to report certain information on newly hired employees to a designated state agency. A newly hired employee is defined as someone not previously employed by the employer; or a person being rehired who was previously employed by the employer but has separated from the employer for at least 60 consecutive days. In Nevada, new hire information must be reported to the Employment Security Division of the Department of Employment, Training and Rehabilitation.

[http://ui.nv.gov/ESSHTML/new\\_hire\\_online\\_reporting.htm](http://ui.nv.gov/ESSHTML/new_hire_online_reporting.htm)

**XVII. What is the time period in which the employer must report rehiring an employee?** Required information must be reported within 20 days of hire or rehire.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** The state allows for online reporting of suspected fraudulent claims at:

[https://detr.nv.gov/Page/DETR\\_Unemployment\\_Insurance\\_Fraud\\_Reporting\\_Form](https://detr.nv.gov/Page/DETR_Unemployment_Insurance_Fraud_Reporting_Form).

## NEW HAMPSHIRE

**I. General Information:** New Hampshire's unemployment insurance program is called New Hampshire Employment Security. Claimants file claims online via New Hampshire's Workforce Connect claims system. New Hampshire employers pay for NHES through a tax system based on an employer's rating. More information regarding the state's unemployment benefit program may be found [here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$32-\$427.

**III. Benefit Qualification Requirement:** \$2,800 base period wages.

**IV. Base Period:** The first 4 of the last 5 completed quarters before the effective date of the initial claim. If not eligible under this test, alternative base period is last 4 completed quarters before the effective date of the initial claim.

**V. Benefit Year:** 1-year period beginning with week valid claim is filed.

**VI. Weekly Benefit Amount:** 1.0% to 1.1% of base period wages, based on the table to the right.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. If the layoff is more than four weeks, the claimant must still satisfy the work search requirements in each week of the layoff period. However, if an employee were to refuse to return to work when recalled, the employer may oppose the continued award of unemployment benefits.

As a result of Covid-19, the Governor of New Hampshire issued an emergency order suspending the one week waiting period for unemployment benefits, expanding eligibility requirements to include self-employed and other individuals providing services usually excluded when diagnosed, quarantined, caring for a family member in quarantine, or has a minor child whose school is closed, relaxing financial eligibility requirements for employees who are diagnosed, quarantined, caring for a family member in quarantine, or has a minor child whose school is closed, precluding charges to the employer for benefits paid under emergency order, and enacting a rule that an employee who is eligible for federal leave or wage replacement was ineligible for state unemployment benefits until the federal programs were exhausted.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Yes. Partial unemployment benefits are available in any week of less than full-time work if the claimant's earnings are less than her weekly benefit amount.

PARTIAL EARNINGS/QUALIFYING WAGES				
Effective for all new claims filed on 7/1/2020 and thereafter				
Annual Earnings	Qual Wages			
	WBA	WBA+30%	WBA+20%	MBA
\$2,800	\$32	\$42	\$38	\$832
3,100	35	45	42	910
3,400	39	51	47	1,014
3,900	45	58	54	1,170
4,200	48	62	58	1,248
4,500	52	68	62	1,352
4,800	55	71	66	1,430
5,100	59	77	71	1,534
5,600	64	83	77	1,664
6,100	69	90	83	1,794
6,600	75	97	90	1,950
7,000	80	104	96	2,080
7,400	83	108	100	2,158
7,800	88	114	106	2,288
8,200	92	120	110	2,392
8,600	96	125	115	2,496
9,000	101	131	121	2,626
9,500	105	136	126	2,730
10,000	110	143	132	2,860
10,500	115	149	138	2,990
11,000	120	156	144	3,120
11,500	126	164	151	3,276
12,500	137	178	164	3,562
13,500	148	192	178	3,848
14,500	159	207	191	4,134
15,500	167	217	200	4,342
16,500	178	231	214	4,628
17,500	188	244	226	4,888
18,500	199	259	239	5,174
19,500	206	268	247	5,356
20,500	217	282	260	5,642
21,500	227	295	272	5,902
22,500	238	309	286	6,188
23,500	249	324	299	6,474
24,500	254	330	305	6,604
25,500	265	344	318	6,890
26,500	275	357	330	7,150
27,500	286	372	343	7,436
28,500	290	377	348	7,540
29,500	301	391	361	7,826
30,500	311	404	373	8,086
31,500	321	417	385	8,346
32,500	331	430	397	8,606
33,500	342	445	410	8,892
34,500	352	458	422	9,152
35,500	362	471	434	9,412
36,500	372	484	446	9,672
37,500	383	498	460	9,958
38,500	394	512	473	10,244
39,500	405	527	486	10,530
40,500	416	541	499	10,816
41,500	427	555	512	11,102

Annual Earnings: An individual must have annual earnings of at least \$1400 in each of two separate calendar quarters

**If so, how are the partial benefits calculated?** To qualify for partial unemployment, the employee must be earning less than her weekly benefit amount in gross earnings per week. New Hampshire will disregard partial wages equaling 30% of the weekly benefit amount. Income in excess of 30% of the weekly benefit amount results in a dollar-for-dollar reduction in benefits. The following example illustrates how the partial benefits are to be calculated:

Full time employee making \$12.50 an hour and works 40 hours per week. Annualized, this employee earns \$26,000 so this individual would be entitled to \$270 if totally unemployed. If the employee's hours are reduced to 16 hours per week, she would be eligible for partial unemployment based upon her weekly benefit amount.

Thus, in this scenario the employee's calculation is as follows:

$\$12.50 \times 40 = \$500$

$\$12.50 \times 16 \text{ hours} = \$200$  in wages (or a \$300 reduction)

Reduction by disregarding 30% of weekly benefit amount = \$81

$\$200 - \$81 = 119$  (the amount of wages in excess of 30%)

$\$270 - 119 = \$151$  in partial unemployment benefits

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** Employers must post [this poster](#) in a conspicuous place. Otherwise, New Hampshire law does not require any notice specifically upon lay-offs or reduction of hours beyond what is required by federal law.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** Yes, but only for "mass layoffs" which are defined as a layoff or anticipated layoff of 25 or more individuals in the same calendar week and for an expected duration of seven days or more. This [notice](#) must be sent to [masslayoff@nhes.nh.gov](mailto:masslayoff@nhes.nh.gov) or faxed to (603) 447-3951. This notice must be sent no later than three business days following the end of the calendar week in which the reportable mass layoff occurs, if due to a company shutdown or within seven business days if the mass layoff is due to a vacation shutdown or holiday shutdown.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** Only in the context of mass layoffs described above.

**XIII. Does the state have a shared work program?** Yes. New Hampshire WorkShare is an option for New Hampshire employers that allows them to temporarily reduce their workforce in a particular unit, shift or company 10% - 50% and avert a layoff. They can then recall the employees when business increases. The reduction must be spread equally across all employees in the area and the employer must continue to provide health care benefits currently in place. A WorkShare plan cannot start prior to 21 calendar days after submission of the plan and the plan cannot exceed 26 weeks, although a new plan can be submitted at the completion of a plan. More information is available [here](#).

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). See Emergency Order #5 Concerning Access to State Unemployment Benefits for Individuals Impacted by COVID-19 [here](#). The NHES Employer Handbook can be found [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** Waived one-week waiting period. Certain other requirements waived for individuals diagnosed with COVID-19, quarantined, caring for a diagnosed or quarantined family member, or caring for a family member due to a school or daycare closing. These benefits will not be charged to employer's account. See [Emergency Order #5](#).

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Yes. All new hires or rehires must be reported to NHES. The new-hire reporting form is [here](#). The form can be filed online or faxed to 603-224.0285.

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** The state allows for online reporting of suspected fraudulent claims at <https://www.nhes.nh.gov/contact/ui-fraud.htm>, and also provides a reemployment assistance fraud hotline 1-800-852-3400, ext. 84016.

## NEW JERSEY

**I. General Information:** Claimants file claims online via New Jersey's Department of Labor and Workforce Development website. New Jersey's employers contribute to the unemployment fund through a tax collected by the state based on claim histories. More information regarding the state's unemployment benefit program may be found [here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$87-\$713.

**III. Benefit Qualification Requirement:** Former employees must have received at least twenty times the minimum wage in at least twenty weeks in their initial base period (\$200 per week). They must have also been paid at least 1,000 times the minimum wage during the entire base period (\$10,000 during the base period).

**IV. Base Period:** First four of last five completed three-month quarters before the date on which a valid claim is filed.

**V. Benefit Year:** 364-day period beginning on the day a valid claim is filed.

**VI. Weekly Benefit Amount:** 60% of the former employee's average weekly wage during the base period, plus an additional allowance for dependents (7% for the first dependent, 4% for each of up to two additional dependents).

**VII. Maximum Weeks Paid:** New Jersey provides up to 26 weeks of benefits. Federal extensions may increase the number of available weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. Employees who have been discharged are generally eligible for unemployment benefits even if subject to recall.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** The employee *may* be eligible for partial unemployment insurance benefits, depending on the number of hours worked and total earnings for the week. Generally, to be eligible for [partial unemployment benefits](#), an employee cannot work more than 80% of the hours normally worked. Because the New Jersey Department of Labor and Workforce Development's Division of Unemployment Insurance determines eligibility for unemployment benefits on a case-by-case basis, employers should not guarantee any employees that they will receive assistance.

**If so, how are the partial benefits calculated?** Employees working less than 80% of their normal hours may receive benefits up to 120% of the weekly benefit less the amount of wages earned.

Employers can also use an online benefits calculator (<https://fileunemployment.org/calculator>) to determine an estimate of the anticipated benefit.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** Yes, employers are required to provide all separated workers with a completed copy of [Form BC-10](#), entitled *Instructions for Claiming Unemployment Benefits*, at the time of separation.



**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** Generally speaking, no. However, if an employer expects to lay off 25 or more workers for a period of seven days or more, it must notify the New Jersey Department of Labor and Workforce Development at least 48 hours prior to the layoff. Employers with 100 or more employees may also be required to comply with the federal WARN Act's notification requirements.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No. However, the state has its own version of WARN that may require notice under certain circumstances.

**XIII. Does the state have a shared work program?** Yes. Employers with at least 10 employees may offer a shared work plan if they reduce their total hours and wages between 10% and 60%.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). See guidance related to COVID-19 [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** Individuals eligible if employer closes or worker has fewer hours due to low demand. Employees who have COVID-19, were exposed and quarantined, or can't work because school or daycare closed may use earned sick leave. <https://www.nj.gov/labor/worker-protections/earnedsick/covid.shtml>

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Yes, the rehire must be reported to New Jersey's New Hire Directory. <https://njcsep.com/>

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** The state allows for online reporting of suspected fraudulent claims [here](#). They may also report suspected fraud by phone at (609) 777-4304.



## NEW MEXICO

**I. General Information:** Claimants file claims online via New Mexico's Department of Workforce Solutions' website. New Mexico's employers contribute to the unemployment fund through a tax collected by the state based on claim histories. More information regarding the state's unemployment benefit program may be found [here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$86-\$461 (\$501 with dependents).

**III. Benefit Qualification Requirement:** Former employees must have received wages in at least two quarters during their base period. Moreover, the former employee must have been paid at least \$1,992.53 during their highest paid quarter during the base period.

**IV. Base Period:** The first four of last five completed quarters before the date on which a valid claim is filed. Former employees that do not meet the monetary eligibility under the regular base period may elect to use an alternative base period covering the last four completed calendar quarters immediately preceding the first day of the individual's benefit year.

**V. Benefit Year:** One-year period beginning the first week in which a valid claim is filed.

**VI. Weekly Benefit Amount:** 1/26<sup>th</sup> of the wages paid during the former employee's highest-paid quarter during the base period. The weekly benefit cannot be less than 10% of the state average weekly wage and cannot exceed 53.5% of the same. A dependency allowance of up to \$25 may be paid for up to two dependants under the age of 18. The dependency allowance cannot exceed 50% of the base weekly benefit.

**VII. Maximum Weeks Paid:** New Mexico provides up to 26 weeks of benefits. Federal extensions may increase the number of available weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Yes.

**If so, how are the partial benefits calculated?** Full-time employees working less than their customary full-time hours in any work week are entitled to up to 0.2% of the weekly benefit without a reduction in benefits.

Employers can also use an online benefits calculator (<https://fileunemployment.org/calculator>) to determine an estimate of the anticipated benefit.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** Yes. The employer must provide notice on the next payday after any week for which the employee's work has been reduced to less than four full days or the equivalent hours to the employee that they may file a claim at the unemployment office for a week of partial unemployment. See Regulation [here](#).

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, not at this time.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not at this time.

**XIII. Does the state have a shared work program?** No, not at this time.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). See COVID-19 information [here](#). See COVID-19 fact sheet [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** Waived able, available, and work search requirements for up to 4 weeks for employees who are laid off, whose hours are reduced, who are quarantined, or whose family member is quarantined. <https://www.dws.state.nm.us/COVID-19-Info>

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Yes, the rehire must be reported to New Mexico's New Hire Directory. <https://nm-newhire.com/>

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** Suspected fraud can be reported by phone at (505) 243-7283.

## NEW YORK

**I. General Information:** New York Unemployment Insurance (UI) program pays benefits to individuals who have become unemployed or partially unemployed and meet the program's eligibility requirements. The eligibility requirements include that the individual filing for UI benefits must (1) have earned enough wages during the base period, (2) be unemployed through no fault of their own, (3) be ready, willing, and able to work, and (4) be actively looking for work. The base period is four quarters that the New York Department of Labor (NY DOL) uses to determine if the individual earned enough wages to establish an UI claim. Thereafter, the NY DOL will determine the individual's maximum benefit amount and weekly benefit amount. More information is available [here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** The minimum weekly benefit amount is \$104. The maximum benefit amount is \$504.

**III. Benefit Qualification Requirement:** To establish a valid UI claim, the individual must meet the following three requirements: (1) the individual worked and was paid wages in at least two quarters, (2) the individual made at least \$2,400 in one quarter for claims failed in 2019 or at least \$2,600 in one quarter for claims failed in 2020; and (2) the total wages paid in the entire base period must be at least 1.5 times the amount paid to the individual in their high quarter. The high quarter is the quarter that the individual made the most wages. The NY DOL provides an additional requirement if your high quarter wages were \$11,088 or more, then the individual must also be paid at least \$5,544 total in the other three quarters of the base period.

**IV. Base Period:** There are two methods that can be used to calculate the base period: the basic base period method and the alternative base period method. If an individual has enough wages in the basic base period method, the NY DOL does not automatically check to see if the individual's benefits would be higher under the alternative base period. Rather, the individual must specifically ask that the NY DOL calculate this. Under the basic base period method, the first four of the last five base period quarters prior to the beginning date that the individual files the UI claim. If an individual does not have sufficient wages using the basic base period method to establish a claim, the NY DOL will use the second method called the alternative base period method. Under the alternative base period, the last four base period quarters prior to the individual filing their UI claim are used.

**V. Benefit Year:** The benefit year is a year from the date when the individual's files a claim.

**VI. Weekly Benefit Amount:** The individual's weekly benefit rate is the amount of that the individual will receive each week if the individual meets all eligibility requirements.

For individuals who were paid wages in all four quarters of the base period, and the high quarter wages are:

- More than \$3,575: The weekly benefit is the high quarter wages divided by 26. If this calculation is less than \$143, your benefit rate is \$143.
- \$3,575 or less: The weekly benefit amount is the high quarter divided by 25 or \$104 whichever is higher.

For individuals who were paid wages in only two or three quarters of the base period, and the high quarter wages are:

- More than \$4,000: The weekly benefit is the averages wages of your two highest quarters divided by 26. If this calculation is less than \$143, your benefit amount is \$143.
- \$3,576 to \$4,000: The weekly benefit amount is the high wages quarter divided by 26. If this calculation is less than \$143, your benefit amount is \$143.
- \$3,575 or less: The weekly benefit amount is the high quarter divided by 25 or \$104 whichever is higher.

However, there are maximum and minimum benefit rates. The maximum weekly benefit rate is \$504, and the minimum weekly benefit rate is \$104. The NY DOL provides a resource to calculate an individual's weekly benefit rate [here](#).

**VII. Maximum Weeks Paid:** The individual can receive UI benefits for a maximum of up to 26 weeks. Under the CARES Act, this may be extended 13 weeks to a maximum of 39 weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. In the event that an employee is temporarily laid off through no fault of their own because of a lack of work, they may be entitled to receive unemployment benefits. New York has waived the normal 7-day waiting period for Unemployment Insurance benefits for people who are out of work due to COVID-19 closures or quarantines.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Yes. See Unemployment Insurance Claimant Handbook [here](#). If an employee worked fewer than four days and made less than the maximum benefit rate in a given week, an employer may receive partial unemployment benefits. An employee will not receive any benefits during weeks that the employee works four or more days or makes more than the maximum benefit rate.

An individual is eligible for partial UI benefits if the individual works less than four days in a week and earns \$504 or less. The NY DOL has provided guidance [here](#). The following example is used to illustrate how a reduced weekly benefit amount is calculated. Assume that the individual made \$12.50 per hour and has worked 5 days a week or 40 hours for the previous 15 months (5 base period quarters).

First, we need to determine if the individual can establish a valid UI benefits claim based on their income in the previous 15 months. To establish a valid UI claim, the individual must meet the following three requirements: (1) the individual worked and was paid wages in at least two quarters, (2) the individual made at least \$2,400 in one quarter for claims failed in 2019 or at least \$2,600 in one quarter for claims failed in 2020; and (3) the total wages paid in the entire base period must be at least 1.5 times the amount paid to the individual in their high quarter. The NY DOL provides an additional requirement if your high quarter wages were \$11,088 or more, then the individual must also be paid at least \$5,544 total in the other three quarters of the base period.

First, the individual has worked and was paid wages in at least two quarters.

Second, the individual must make at least \$2,400 in one quarter:

\$13 per hour x 40 hours per week = \$500 per week

13 weeks in one base period quarter x \$500 per week = \$6,500 per base period quarter

Thus, this individual was making \$6,500 in a base period quarter which is more than \$2,400.

Third, the total wages paid in the entire base period must be at least 1.5 the amount paid in the highest base period quarter.

$\$6,500 \times 4$  base period quarters = \$26,000 in the entire base period

$1.5 \times \$6,500$  (the highest base period quarter) = \$9,750

Thus, this individual made \$26,000 in his or her entire base period which is more than \$9,750.

Further, the additional requirement does not apply because this individual did not make more than \$11,088 in his highest base period quarter. Therefore, this individual is eligible for UI benefits.

Second, we must calculate the individual's weekly benefit amount. The individual's weekly benefit rate is the amount of that the individual will receive each week if the individual meets all eligibility requirements. The above table under "Weekly Benefit Amount" is used. This individual worked in all four base period quarters. Using the table above, the individual's highest base period quarter wages were \$6,500. Therefore, to calculate the weekly benefit the high quarter wages \$6,500 is divided by 26. Thus, the individual's weekly benefit amount is \$250, which is the amount that they would receive if totally unemployed.

Third, if the individual's hours are reduced from 40 hours per week to 24 hours per week, we need to determine if the individual is eligible for partial UI benefits. The NY DOL has provided guidance [here](#). Assume that the individual is making \$12.50 per hour, but now they are working 24 hours per week instead of 40 hours per week. This individual would be making \$300 per week (24 hours\*\$12.50). This individual is eligible because he or she is making less than the \$504 required and the individual is working less than 4 days (32 hours).

Fourth, we now need to calculate the individual's reduced weekly benefit amount. Each day or part of a day of work that the individual performs causes your weekly benefit rate to drop by one quarter. For example, if an individual's weekly benefit rate is \$200 and the individual earns less than \$504, they are eligible for partial unemployment. If the individual does not work any day of the week they will receive their full weekly benefit amount of \$200. If they work one day (8 hours) their weekly benefit amount is reduced by 1/4. So, now they would only receive \$150. If the individual worked 2 days (16 hours), the weekly benefit amount is reduced by 2/4 (or 1/2) to \$100. If the individual worked three days (24 hours) their weekly benefit amount is reduced by 3/4 to \$50. If the individual worked four or five days (32 and 40 hours respectively), they are not eligible for unemployment insurance benefits.

Thus, this individual's reduced weekly benefit amount is calculated as follows:

$\$12.50$  per hour \* 24 hours per week = \$300 current weekly wages

\$250 weekly benefit amount (calculated above)

Working one day (8 hours) reduced by  $\frac{1}{4}$  = \$187.50

Working two days (16 hours) reduced by  $\frac{1}{2}$  = \$125

Working three days (24 hour) reduced by  $\frac{3}{4}$  = \$62.50

This individual would receive a reduced weekly benefit amount of \$62.50 per week. Therefore, this individual would be making a total of their current weekly wage (\$300) plus their reduced weekly benefits amount (\$62.50) for a total of \$362.50 per week.

As a summary, if the individual worked full time at \$12.50 per hour and 40 hours per week, this individual would make \$500 per week. If the individual's hours were reduced to 24 hours per week, this individual would receive a total of \$362.50 per week (\$62.50 in reduced UI benefits and their \$300 current weekly wages). If the individual is totally unemployed, the individual will receive their weekly benefit amount of \$250.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** Employers should provide employees with the Unemployment Insurance Division Record of Employment available [here](#).

Under the NY WARN Act, employers must provide 90 days' notice of (1) a closing affecting 25 or more workers; (2) a mass layoff involving 25 or more full-time workers (if the 25 or more workers make up at least 33% of all workers at the site); (3) a mass layoff involving 250 or more full-time workers; (4) a relocation; or (5) other covered reduction in work hours.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** Employees must be notified of any change to their wage rate in writing at least seven days before the change becomes effective. Guidance regarding notice that may be provided to employees may be found [here](#). Employers should also provide employees with the Unemployment Insurance Division Record of Employment available [here](#).

Under the NY WARN Act, notice must be provided to (1) affected employees, (2) representative(s) of affected employees, (3) the Commissioner of Labor, and (4) the Local Workforce Investment Board(s) (LWIB). Service upon the "chief elected official of the unit of local government within which such closing or layoff is to occur" as required under the federal WARN statute does not constitute service on the LWIB unless such chief elected official is the LWIB contact listed on the Department's website. Note: Service on the LWIB as required under the State WARN Act does not satisfy the requirement to serve the chief elected official set forth under the federal WARN Act unless such chief elected official is the contact for the LWIB listed on the Department's website.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, unless WARN is triggered. Notice must be provided under NY WARN 90 days before the triggering event.

**XIII. Does the state have a shared work program?** Employees participating in the NY Shared Work program allows individuals to collect partial unemployment benefits if the individual's hours and wages have been reduced by 20% to 60% and the employer has been approved by the NY DOL to participate in the program. Under the Shared Work Program, the weekly amount of unemployment benefits the individual would receive is proportional to the percentage that the individual's hour and wages were reduced by. To calculate the weekly benefit amount, take the percentage of reduction in hours and wages and multiply that by the individual weekly benefit rate if fully unemployed.

Additionally, if an individual is still "partially unemployed" after collecting all Shared Work Benefits, they may be eligible for unemployment benefits. However, the amount that the individual will receive for Shared Work benefits and partial unemployment benefits under a single claim cannot exceed the amount you could receive under total unemployment. See the example on the NY DOL's website [here](#).



**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). See information regarding New York's March 22, 2020 shelter-in-place order [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** Waived the one-week waiting period for people out of work due to COVID-19 closures or quarantines. State has expanded eligibility for paid sick leave and disability benefits. More information can be found [here](#).

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** The NY Department of Taxation and Finance requires that NY employers to report all of their new or rehired employees within 20 days of their hiring date. A newly hired or rehired employee means an employee previously not employed by the employer, or previously employed by the employer but separated from such employment for 60 or more consecutive days. More information can be found [here](#).

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** Suspected fraud can be reported online using the following fraud: <https://labor.ny.gov/secure/fraud/report-fraud.shtm>. It can also be reported via hotline toll-free at (1-888) 598-2077 or by mail:

NYS Department of Labor  
Office of Special Investigations  
Bldg. 12 - Room 200  
W. Averell Harriman Campus  
Albany, NY 12240



## NORTH CAROLINA

**I. General Information:** The North Carolina Division of Employment Security (“DES”) administers the Unemployment Insurance (“UI”) program, reflecting the dual goals of the program to provide monetary assistance and to provide training and other support to assist affected individuals in finding work. Claimants file claims online via the DES online application system. North Carolina employers pay for UI through a tax managed by the state’s Department of Commerce. More information regarding the state’s unemployment insurance program may be found [here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$15-\$350.

**III. Benefit Qualification Requirement:** Wages in at least two quarters of base period and the total wages paid in base period must be at least six times the average weekly wage of the base period.

**IV. Base Period:** First four of last five completed quarters before quarter in which claim is filed.

**V. Benefit Year:** 1-year period beginning the Sunday preceding the payroll week ending date.

**VI. Weekly Benefit Amount:** 1/52 of the total wages earned in the last two quarters of the base period, rounded down to the nearest dollar.

**VII. Maximum Weeks Paid:** Because the state’s unemployment rate was below 5.5%, the maximum weeks are 12. However, as part of the COVID-19 legislation, Congress has provided for an Extended Benefit period of an additional 13 weeks, or a total of 25 weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes, employees who have been laid off or sent home without pay for an extended period by their employer due to COVID-19 concerns are generally eligible for unemployment benefits. The employee must meet eligibility requirements set forth by the DES. Therefore, employers should not guarantee to any employee that they will receive assistance.

**IX. If an employer must reduce employee hours, can they receive partial unemployment benefits?** Yes.

**If so, how are the partial benefits calculated?** To qualify for partial unemployment, the employee generally must have worked less than the equivalent of three customary scheduled full-time days because of lack of work during the payroll week for which the employee is requesting benefits. In such a case, the following example illustrates how the partial benefits are to be calculated:

Full time employee making \$12.50 an hour and works 5 days a week or 40 hours. This individual would be entitled to \$250 if totally unemployed. If the employee is reduced back to 16 hours per week, he would be eligible for partial unemployment based on the reduced hours. North Carolina disregards earnings equal to 20% of the employee’s totally unemployed benefit amount before calculating the partial benefit amount by decreasing dollar for dollar the remaining earnings.

Thus, in this scenario the employee’s calculation is as follows:

$\$12.50 \times 40 = \$500$  in regular wages

$\$12.50 \times 16 = \$200$  in reduced wages (or a \$300 reduction)  
 $\$250 \times .20 = \$50$  in earnings disregarded  
 $\$200 - \$50 = \$150$  reduction after disregarding \$50  
 $\$250 - \$150 = \$100$  in partial unemployment benefits

Employers can use an [online benefits calculator](#) to determine an estimate of the anticipated weekly benefit amount if the employee is totally unemployed.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** Yes, effective April 14, 2020, the state entered an emergency order that requires the following notice be provided.

Employers shall provide employees with notice of the availability of unemployment compensation at the time of separation from employment. The notice shall inform employees of the following:

- (1) Unemployment insurance benefits are available to workers who are unemployed and who meet the State's eligibility requirements;
- (2) Employees may file a claim in the first week that employment stops, or work hours are reduced;
- (3) Employees may file claims online at [des.nc.gov](http://des.nc.gov) or by telephone to (888) 737-0259.
- (4) Employees must provide DES with the following information for DES to process the claim:  
(a) full legal name; (b) social security number; and (c) authorization to work (if the employee is not a U.S. citizen or resident).
- (5) Employees may contact DES at (888) 737-0259 and select the appropriate menu option for assistance.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, not at this time.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not upon separation. Once notified of an application for benefits, employers have 10 days to respond.

**XIII. Does the state have a shared work program?** No, not at this time.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). See information related to COVID-19 [here](#). The Employers' Quick Reference Guide issued by the Division of Unemployment Insurance can be found [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** The Governor of North Carolina has waived the normal one-week waiting period and granted DES discretion to waive "able and available" to work, work search, actively seeking work, and "lack of work" requirements, for so long as Declaration of a State of Emergency regarding COVID-19 remains in place. The North Carolina DES provided a document with [Frequently Asked Questions](#) related to unemployment insurance benefits and COVID-19. The DES has also posted an Alert regarding the federal unemployment supplemental payment [here](#).

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Employers must report re-hires, or employees who return to work after being laid off, furloughed,

separated, granted a leave without pay, or terminated from employment, after having been separated from such prior employment for at least 60 consecutive days.

<https://www.ncnewhires.com/>

**XVII. What is the time period in which the employer must report rehiring an employee? 20 days.**

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** The state allows for online reporting of suspected fraudulent claims at <https://des.nc.gov/need-help/report-fraud>.

## NORTH DAKOTA

**I. General Information:** Job Service North Dakota provides customer-focused services to meet the current and emerging workforce needs of the state. Claimants file claims online via Unemployment Insurance Internet Claims Entry System (UI ICE). More information regarding the state's unemployment benefit program may be found [here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$43 minimum and the maximum is set at 62% of the average weekly wage.

**III. Benefit Qualification Requirement:** Total base period wages of 1.5 times the highest quarter, and wages in two quarters. Individual must have been paid wages in at least two calendar quarters to be eligible.

**IV. Base Period:** First four of last five completed quarters before quarter in which claim is filed.

**V. Benefit Year:** 1-year period beginning with week valid claim is filed.

**VI. Weekly Benefit Amount:** 1/65 of total wages in highest two quarters plus ½ of the wages in the 3rd highest quarter. See Employee Handbook for examples, available [here](#).

**VII. Maximum Weeks Paid:** The state traditionally provides up to 26 weeks of unemployment benefits. However, as part of the Covid-19 legislation, Congress has provided for an Extended Benefit period of an additional 13 weeks, or a total of 39 weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes, employees who have been laid off or sent home without pay for an extended period by their employer due to COVID-19 concerns are generally eligible for unemployment benefits. The employee must meet eligibility requirements set forth by the Job Service North Dakota. Therefore, employers should not guarantee to any employee that they will receive assistance.

**IX. If an employer must reduce employee hours, can they receive partial unemployment benefits?** Possibly. To qualify for partial unemployment, the employee must be earning less than the weekly benefit amount.

**If so, how are the partial benefits calculated?** Wage amounts in excess of 60% of the weekly benefit amount are deducted from the weekly benefit amount.

Employers can also use an online benefits calculator

(<https://www.jobsnd.com/unemployment-individuals/unemployment-insurance-benefits-estimatorr>) to determine an estimate of the anticipated benefit. Be sure to use the base period dates applicable to when the claim is being filed, as the resource may be outdated.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** Yes, but only for mass separations. A mass separation is defined as the layoff of 25 or more workers in a single establishment permanently, for an indefinite period, or for an expected duration of seven days or more. Employers must submit advanced notice for mass separations to the public employment service office nearest the worker's place of employment,

setting forth the reasons for such mass separation, together with a list of the names and social security account numbers of the workers affected.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** Yes. Such notification shall include a list of the names and social security account numbers of the workers affected. [North Dakota Admin. Code 27-03-02-02](#).

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** Yes. Generally, these notices should be filed 48 hours prior to the date of mass separation. When the employer has no advance knowledge of a mass separation at the commencement thereof, the employer shall within forty-eight hours after the commencement of the mass separation notify the public employment service office nearest the worker's place of employment of the mass separation and the reasons therefor.

**XIII. Does the state have a shared work program?** No, not at this time.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). Access the unemployment handbook for employers [here](#). The Governor signed three executive orders on March 20, 2020 responsive to COVID-19. See details [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** North Dakota has waived its work search and waiting period requirements due to COVID-19. If an employer shuts down or lays off employees due to lack of work caused by the impact of COVID-19 on the business, these employees will generally be eligible for Unemployment Insurance benefits. [Unemployment Insurance and COVID-19 FAQs](#)

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Yes, the North Dakota Child Support Human Services. Employers with less than 25 employees may report online but can also mail or fax reports. Employers with 25 or more employees must file online. <https://childsupport.dhs.nd.gov/new-hire-reporting/faqs>

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** Claimants who refuse to accept suitable work when it is offered, or claimants who fail to apply for jobs when directed, will be disqualified until such time as they obtain subsequent employment and earn wages equal to or greater than ten times their current weekly benefit amount. Suspected fraud can be reported online: <https://www.jobsnd.com/form/benefit-payment-control-bpc-fraud-detection-and-prevention-unit>

## OHIO

**I. General Information:** In Ohio, an employee who meets the eligibility requirements will be able to receive unemployment compensation benefits if the employee has become unemployed through no fault of his or her own, and the employee is available to work and be actively seeking employment. If the employee qualifies for benefits, he or she will receive a weekly benefit amount that will typically be half the employee's previous wages up to the set maximum benefit. Ohio does provide for benefits for employees who are partially unemployed. The state also has a Shared Work program. A link to FAQs regarding coronavirus and unemployment insurance benefits in Ohio can be found on the Ohio Department of Jobs & Family Services website [here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$134 is the minimum benefit for total unemployment. The maximum benefit is \$480. This may be adjusted to a maximum of \$647 depending on dependents.

**III. Benefit Qualification Requirement:** To be eligible for unemployment benefits in Ohio, an individual must: (1) have worked at least 20 weeks during the previous one-year base period and earned an average of at least \$269 per week before taxes or other deductions during the base period, (2) have become unemployed through no fault of his or her own; and (3) be available to work and be actively seeking employment.

**Pandemic Unemployment Assistance.** Where an employee fails qualify for benefits because they do not meet the minimum per week qualification, the Ohio Department of Jobs and Family Services has advised that employees may still be eligible for benefits under the Pandemic Unemployment Assistance (PUA) provisions of the CARES Act. This provides that the benefit under the PUA would include a benefit amount similar to traditional unemployment benefits, plus an additional \$600 per week benefit (through July 31, 2020). The Department has advised that the state is still building the computer program to address and process these benefits. Should the employee be eligible for this assistance, the benefits will be retroactive back to January 27, 2020.

**IV. Base Period:** The unemployment base period is the first four of the last five completed calendar quarters before your benefit account begins. Ohio does provide for alternative calculations of the base period if the employee does not qualify for benefits using the regular base period.

**V. Benefit Year:** The benefit year is 52 weeks (equal to one calendar year).

**VI. Weekly Benefit Amount:** The weekly benefit amount is calculated for one week of total unemployment based upon the average weekly wage within the base period, adding in the number of allowable dependents. The typical benefit amount is determined by (1) dividing the total wages for all qualifying weeks by the total number of qualifying weeks = average weekly wage or AWW, (2) compute 50% of the AWW, (3) determine number of allowable dependents.

The example provided:

Employee has \$32,000 of total wages divided by 32 qualifying weeks = AWW of \$1,000

50% of \$1,000 = \$500

If no dependents = maximum state benefit of \$480

If 2 dependents = \$500 (this amount will increase up to a maximum of \$647 depending on AWW).



**VII. Maximum Weeks Paid:** Ohio provides for a maximum of 26 weeks of unemployment benefits. Federal extensions may increase the number of available weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes, as long as they otherwise satisfy the minimum eligibility criteria, employees who have been discharged are generally eligible for unemployment benefits even if subject to recall.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Yes. Ohio does provide for the payment of benefits to employees who have had salary or wages reduced. To be partially unemployed in Ohio the employee must have work hours less than full work or have been laid off before the end the usual work week. The employee's reduced wage must also be less than the maximum weekly benefit.

**If so, how are the partial benefits calculated?** The unemployment weekly benefits are calculated based upon the reduction using the calculation noted above.

For example,

Employee has \$32,000 of total wages divided by 32 qualifying weeks = AWW of \$1,000

Salary is reduced by from \$1,000 to \$500 per week.

50% of salary reduction of \$500 = \$250 (this amount may increase depending on dependents).

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No, there is no requirement in Ohio. But the Ohio Department of Jobs and Family Services has requested that employers distribute the attached form to assist in expediting the claims process. <http://www.odjfs.state.oh.us/forms/num/JFS00671/pdf/>

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** Not for purposes of unemployment benefits. However, employers must comply with the federal WARN Act, should that be triggered. There is no requirement to report to the state, unless the layoff is a mass layoff of 50 or more employees in a seven (7) period. In those cases, Ohio's Mini-Warn Act provisions apply. Additional information about these reporting requirements can be found at [here](#).

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** Not for purposes of unemployment benefits. However, the Ohio Warn Act requires the employer to provide notice to the state three (3) working days prior, with exceptions for cases where such prior notice is not possible.

**XIII. Does the state have a shared work program?** Yes. Ohio has implemented a state program called the "Shared Work Ohio Program" that is designed to help businesses with a need to hold on to skilled labor during a recession or other business disruption. Employers need to apply for the program. The program is managed by the Ohio Department of Jobs & Family Services, which has published information about the Shared Work Ohio on its website [here](#).

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). An Employers Guide can be found [here](#).



**XV. Changes to Unemployment Compensation due to COVID-19:** Ohio Governor Mike DeWine has issued an Executive Order that make extensive changes to Ohio's unemployment compensation system in the wake of the coronavirus. The Executive Order states that unemployment benefits will be available for eligible employees who are requested by a medical professional, local health authority, or employer to be isolated or quarantined as a consequence of COVID-19, even if they are not actually diagnosed with COVID-19. In addition, the waiting period for eligible Ohioans to receive unemployment benefits will be waived.

Additionally, during the pandemic Ohio has waived the requirement that a claimant actively search for work each week they receive benefits. The employee may continue to receive health insurance benefits without impacting the employee's unemployment compensation benefits. Governor DeWine's Executive Order also provides that unemployment benefit charges to employers' accounts for coronavirus-related layoffs and shutdowns are to be mutualized. See information regarding COVID-19 [here](#).

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Yes, to the Ohio Department of Job and Family Services. Reporting can be accomplished electronically: <https://newhire-reporting.com/OH-Newhire/default.aspx>.

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** Suspected fraud can be reported by calling the hotline at 1-800-686-1555 (Option 1), by faxing the information to 1-614-752-4808 or by filing electronically using the [REPORT FRAUD](#) link on this website.

## OKLAHOMA

**I. General Information:** The Oklahoma Employment Security Commission (OESC) oversees Oklahoma's unemployment insurance program. Claimants can file online claims at <https://unemployment.state.ok.us>. Oklahoma employers pay for unemployment through a tax managed by the state. More information regarding the state's unemployment benefit program may be found at <https://www.ok.gov/oesc>.

**II. Minimum and Maximum Weekly Benefit Amounts:** \$16 - \$539.

**III. Benefit Qualification Requirement:** \$1,500 earnings in base period and 1 ½ times highest quarter wages, or any taxable wages if total wages equal or exceed taxable wage base for year claim was effective.

**IV. Base Period:** First four of last five completed quarters before quarter in which claim is filed.

**V. Benefit Year:** 1-year period beginning with week valid claim is filed.

**VI. Weekly Benefit Amount:** 1/23 of high quarter wages.

**VII. Maximum Weeks Paid:** 26 weeks. Federal extensions may increase the number of available weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. Unemployment insurance is a temporary income intended for individuals who have experienced a loss of work due to no fault of their own when suitable work is not available.

**IX. If an employer must reduce employee hours, can they receive partial unemployment benefits?** Possibly. Employees who have been laid off or sent home without pay for an extended period by their employer due to COVID-19 concerns are generally eligible for unemployment benefits. The employee must meet eligibility requirements set forth by the state. Therefore, employers should not guarantee to any employee that they will receive assistance.

**If so, how are the partial benefits calculated?** Individuals who have their work hours reduced may be eligible for unemployment benefits. Oklahoma no longer has its partial claims program, but, anyone who has had their hours reduced to less than full-time may file an unemployment claim. In Oklahoma, full-time employment is 32 or more hours per week and individuals full-time employed are not eligible for unemployment benefits. If the hours drop below 32, there is potential to receive UI payments. It will depend on the amount of wages paid during the week and the individual's weekly benefit amount. When an employee works part-time they must report their earnings the week they are earned, not paid. All earnings must be reported but only those earnings over \$100 will be deducted from their UI payment. If the individual earns \$100 more than the weekly benefit amount, no benefits will be paid.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No, not at this time.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, not at this time.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not at this time.

**XIII. Does the state have a shared work program?** No, not at this time.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** Oklahoma has waived work search requirements due to the COVID-19 pandemic. All benefit wage charges to experience rated employers for allowed claims directly related to the COVID-19 pandemic are waived. If employers incidentally receive a charge, it should be timely protested. If a business is closed permanently due to COVID-19, OESC should be notified [here](#).

Pursuant to the natural disaster provision of 40 O.S. §3-106.1, all benefit wage charges to experience rated employers for allowed claims of unemployment that are directly related to the COVID-19 pandemic shall be waived. An attempt will be made to prevent charges from going out on COVID-19 claims, but if an employer does receive a benefit wage charge on a COVID-19 claim, the employer should timely protest the charge and give information about the nature of the claim. Reimbursing charges to reimbursing employers shall not be waived and must be paid timely. Follow the link to view the OESC Executive Order waiving benefit wage charges directly related to COVID-19 unemployment insurance claims.

<https://www.ok.gov/oesc/documents/Benefits%20Wage%20Revision%201.pdf>

Specific information related to COVID-19 here

[https://www.ok.gov/oesc/Businesses/Employer\\_FAQs\\_about\\_UI\\_and\\_COVID-19/index.html](https://www.ok.gov/oesc/Businesses/Employer_FAQs_about_UI_and_COVID-19/index.html)

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Employers must report re-hires, or employees who return to work after being laid off, furloughed, separated, granted a leave without pay, or terminated from employment, after having been separated from such prior employment for at least 60 consecutive days to the OESC. [https://www.ok.gov/oesc/newhire/app/helpful\\_hints.php](https://www.ok.gov/oesc/newhire/app/helpful_hints.php).

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** The state allows for reporting of fraudulent claims by at (405) 557-7164 or email [fraud@oesc.state.ok.us](mailto:fraud@oesc.state.ok.us) .

## OREGON

**I. General Information.** Oregon's Unemployment Insurance (UI) landing page is here <https://www.oregon.gov/employ/unemployment/pages/default.aspx>. Employees can apply on-line.

**II. Minimum and Maximum Weekly Benefit Amounts:** The minimum weekly benefit amount is 15% of the state average weekly covered wage for the preceding calendar year. The maximum is 64% of the state's average covered weekly wage for the preceding calendar year,

**III. Benefit Qualification Requirements.** Employees must have (1) worked in Oregon during the with a total base year wages of at least \$1,000 or more and have total base year wages equal to or in excess of one and one-half times the wages in the highest quarter of the base year; and (2) earned wages in subject employment equal to six times the individual's weekly benefit amount in employment for service performed subsequent to the beginning of a preceding benefit year if benefits were paid to the individual for any week in the preceding benefit year. Under a new rule expanding eligibility, an unemployed worker is eligible for unemployment benefits if they are (1) able to work, (2) available to work, and (3) actively seeking work. OED's new rule expands these criteria to cover applicants whose continued unemployment is caused by COVID-19 or COVID-19 related situations. <https://www.oregon.gov/employ/Documents/OAR%20471-030-0070-temporaryrule.pdf>

**IV. Base Period:** The employee's base year a one-year period, determined by the date the initial claim application is filed.

**V. Benefit Year:** The benefit year is a 52-week period that begins the first week the employee files.

**VI. Weekly Benefit Amount:** An eligible individual's weekly benefit amount is 1.25% of the total wages paid in the individual's base year. There is an on-line benefits estimator here. <https://secure.emp.state.or.us/ocs/estimator/>

**VII. Maximum Weeks Paid:** The employee may receive total benefits of up to 26 times their weekly benefit amount during their benefit year.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** UI benefits may be available to those who are on a temporary layoff. These benefits occur for claimants whose employer stops operation for a short period of time, such as cleaning following a coronavirus exposure or by government requirement. Workers can get UI benefits, and do not need to seek work with other employers. You must be able to work, stay in contact with your employer, and be available to work when called back. This is broader than Oregon's prior 30-day limit (wherein after 30 days a laid off employee would have to look for work following a layoff). The expansion is a product of the new emergency rule. This is a [handy chart](#) that has been put out by the State of Oregon regarding certain scenarios and whether an individual would receive unemployment benefits.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** [Yes](#). The Work Share program helps employers prevent layoffs by reducing the schedules of workers instead of laying them off. It also provides benefits to help offset employees' lost wages. Learn more [here](#). Employers, not employees, must apply for the Work Share Program.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No, unless the WARN Act is triggered.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, unless the WARN Act is triggered.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, unless the WARN Act is triggered.

**XIII. Does the state have a shared work program?** Yes, this program allows individuals who have experienced a reduction in hours to receive partial unemployment benefits. Employers must apply to participate in the program. Additional information is available here: <https://www.oregon.gov/employ/businesses/workshare/pages/work%20share%20home%20page.aspx>

**XIV. Additional information is available on the State's unemployment website:** Information about the Employment Department's position on employment benefits related to COVID-19 can be found [here](#) and the Employment Department encourages employers with questions to email them at [OED\\_COVID19\\_INFO@oregon.gov](mailto:OED_COVID19_INFO@oregon.gov). If the unemployment claim site is down, please call the agency's contact centers, where Employment Department staff can help with starting a claim for unemployment benefits: 1-877-FILE-4-UI (1-877-345-3484)

<https://www.fisherphillips.com/resources-alerts-oregon-expands-unemployment-eligibility-to-address-covid>

**XV. Changes to Unemployment Compensation due to COVID-19:** Enacted temporary rules to give more flexibility in providing unemployment benefits to COVID-19 affected workers. Unemployment Insurance benefits are available during temporary layoffs related to COVID-19 situations. These benefits occur for employees whose employer stops operation for a short period of time, such as cleaning following a coronavirus exposure, or by government requirement. <https://www.oregon.gov/employ/Pages/COVID-19.aspx>

See also this Fisher Phillips [Legal Alert](#).

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Yes, this must be reported to the Oregon Department of Justice, which can be accomplished electronically: <https://www.doj.state.or.us/child-support/for-employers/report-new-hires/>

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** Suspected fraud can be reported by calling 1-877-668-3204, by sending an e-mail to the [Fraud Hotline](#).

## PENNSYLVANIA

**I. General Information:** The Office of Unemployment Compensation, a division of Pennsylvania's Department of Labor and Industry, oversees the state's unemployment insurance program. The Pennsylvania Unemployment Commission provides an Unemployment Compensation Handbook <https://www.uc.pa.gov/unemployment-benefits/handbook/Pages/default.aspx>.

More information regarding the state's unemployment benefit program may be found <https://www.uc.pa.gov/Pages/default.aspx>.

**II. Minimum and Maximum Weekly Benefit Amounts:** In 2020 the maximum weekly rate for an individual appears is capped at \$572.00. Note: Individuals may receive an additional \$5 weekly for a dependent spouse plus \$3 weekly for one dependent child. If there is no dependent spouse, individuals can receive \$5 weekly for one dependent child, plus \$3 weekly for a second dependent child. In either case, the allowance for dependents cannot exceed \$8 per week (maximum benefit may reach \$580 per week with dependents).

**III. Benefit Qualification Requirement:** The employee must also have over 18 credit weeks (weeks during which they earned \$116 or more) in their base year to be eligible and at least 37% of base period wages outside of highest quarter; \$1,688 in highest quarter wages and \$2,718 in base period wages.

**IV. Base Period:** First four of last five completed quarters before quarter in which claim is filed.

**V. Benefit Year:** 1-year period beginning with week valid claim is filed.

**VI. Weekly Benefit Amount:**  $(4\% \text{ of highest quarter wages} + 2) \times .98 + \text{dependent allowance}$

**VII. Maximum Weeks Paid:** 26 weeks. Federal extensions may increase the number of available weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes, if the employee must meet eligibility requirements set forth by the state. Therefore, employers should not guarantee to any employee that they will receive assistance.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Possibly. Claimant's should [file an initial claim online](#). The department will review the number of hours an individual works along with their earnings to determine how unemployment benefits for that week are affected by the part-time work.

**If so, how are the partial benefits calculated?** All earnings must be reported but only those earnings over \$21 or 30% of the weekly benefit amount, whichever is greater, will be deducted from the unemployment benefit payment. If earnings are greater than the claimant's weekly benefit amount plus 2/5 of the weekly benefit amount, no payment will be made.



The state's website provides the following example of how the partial benefit credit works:

A person becomes unemployed and applies for UC benefits, and is determined to have a weekly benefit rate of \$200. With a weekly benefit rate of \$200, the partial benefit credit is \$60 (30% of \$200 = \$60). This means that the claimant could earn up to \$60 in part-time employment and still receive the full \$200 in UC benefits for that week.

After being unemployed for a few weeks, the claimant found a part-time job that pays \$99.25 (rounded up to \$100) a week. The claimant is required to report the gross amount of part-time earnings when filing for benefits. The easiest way to figure the amount of benefits payable to the claimant for the week is to add the weekly benefit rate and the partial benefit credit together and subtract the weekly earnings.

Example:

\$200	+ \$60	= \$260	-\$100	= \$160
WEEKLY BENEFIT RATE	PARTIAL BENEFIT CREDIT	TOTAL	TOTAL WEEKLY EARNINGS (Rounded Up)	PARTIAL BENEFIT AMOUNT PAYABLE

In this example, if the claimant had earnings of \$260 or more in any given week, there would be no benefits payable for that week.

Earnings are to be reported in the week earned, not in the week in which they were paid. All earnings must be reported, even if they are less than the partial benefit credit.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No, not at this time.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, not at this time

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not at this time.

**XIII. Does the state have a shared work program?** Yes. Reduction percentage must be at least 20% and cannot exceed 40%. The reduction percentage must be the same for all employees participating in a Shared Work plan.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found here <https://www.uc.pa.gov/unemployment-benefits/Pages/default.aspx>

Specific information related to COVID-19 here <https://www.uc.pa.gov/Pages/covid19.aspx> and <https://www.uc.pa.gov/Pages/default.aspx>

**XV. Changes to Unemployment Compensation due to COVID-19:** Effective March 16, 2020, the one- week waiting period has been temporarily suspended. Work Search and Work Registration requirements have also been temporarily suspended for all UC claimants. <https://www.uc.pa.gov/COVID-19/Pages/UC-COVID19-FAQs.aspx>



**XVI. When an employer rehires an employee do they have to report it to a specific agency?**

The Pennsylvania New Hire Reporting Program requires all employers to report basic information about all newly hired and re-hired employees in accordance with state and federal law. Employers must report re-hires, or employees who return to work after being laid off, furloughed, separated, granted a leave without pay, or terminated from employment, after having been separated from such prior employment for at least 60 consecutive days.

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** The state allows for online reporting of fraudulent claims at:

<https://www.uc.pa.gov/Pages/Reporting-Fraud-in-Pennsylvania.aspx> and also provides a reemployment assistance fraud hotline at 1-800-692-7469.

## RHODE ISLAND

**I. General Information:** Rhode Island's unemployment insurance program is run by the Rhode Island Department of Labor and Training. Claimants file claims online via the state's [Unemployment Insurance Internet Claims System](#). Rhode Island employers pay for unemployment insurance through a tax system based on an employer's rating. More information regarding the state's unemployment benefit program may be found [here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$53-\$586.

**III. Benefit Qualification Requirement:** The employee must have been paid at least \$12,600 in either her base period or an alternate base period. If she did not earn this amount, she may be eligible if she meets all of the following conditions:

- a. She was paid at least \$2,100 in one of her base period quarters, and
- b. She was paid total base period taxable wages of at least one and one-half times her highest single quarter earnings, and
- c. She was paid total base period taxable wages of at least \$4,200. Also, if she had a previous claim, she must have worked again since filing that claim and must have been paid taxable wages of at least eighty times the R.I. minimum hourly wage of \$10.50, or \$840.

**IV. Base Period:** The default base period is the first four of the last five completed calendar quarters before the starting date of a new claim. The alternative base period is the last four completed quarters.

**V. Benefit Year:** 1-year period beginning with week valid claim is filed.

**VI. Weekly Benefit Amount:** 57.5% of an employee's average weekly wage up to the maximum, or 3.85% of average of 2 highest quarter wages in base period, rounded down to nearest dollar.

**VII. Maximum Weeks Paid:** Ordinarily, twenty-six weeks. However, Congress has provided for an Extended Benefit period of an additional 13 weeks, so claimants are presently eligible for a total of 39 weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. However, if an employee were to refuse to return to work when recalled, the employer may oppose the continued award of unemployment benefits.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Yes.

**If so, how are the partial benefits calculated?** To qualify for partial unemployment, the employee must be earning less than her weekly benefit amount in gross earnings per week. Rhode Island will disregard partial wages equaling 20% of the weekly benefit amount. Income in excess of 20% of the weekly benefit amount results in a dollar-for-dollar reduction in benefits. The following example illustrates how the partial benefits are calculated:

Full time employee making \$12.50 an hour and works 40 hours per week. Annualized, this employee earns \$26,000, or \$7,500 per quarter so this individual would be entitled to \$288 if

totally unemployed. If the employee's hours are reduced to 16 hours per week, she would be eligible for partial unemployment based upon her weekly benefit amount.

Thus, in this scenario the employee's calculation is as follows:

$\$12.50 \times 40 = \$500$

$\$12.50 \times 16 \text{ hours} = \$200$  in wages

Reduction by disregarding 20% of weekly benefit amount = \$57.75

$\$200 - \$57.75 = 142.25$  (the amount of wages in excess of 20%)

$\$288 - 142.25 = \$145.75$  in partial unemployment benefits

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No, not at this time.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No. However, the Rhode Island Department of Labor and Training is asking that employers ceasing or limiting operations, to contact DLT to discuss options. See Fact Sheet [here](#).

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not at this time.

**XIII. Does the state have a shared work program?** Yes. [Rhode Island WorkShare](#) is available to any employer with two or more employees. The WorkShare program allows employers to retain their skilled workers during times of slowdown by simply reducing the work hours of a larger group of employees. Employees whose hours and wages are reduced would be eligible to receive a portion of their regular unemployment insurance benefits to compensate for the lost wages. In addition to sparing employers the potential loss of its existing workforce, WorkShare also spares a company's employees the financial and emotional hardship associated with a layoff situation.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). See information related to COVID-19 [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** Waived one-week waiting period. Individuals under quarantine qualify for Temporary Disability Insurance. See Fact Sheet [here](#).

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Employers must report re-hires, or employees who return to work after being laid off, furloughed, separated, granted a leave without pay, or terminated from employment, after having been separated from such prior employment for at least 60 consecutive days. More information is available at the [Rhode Island New Hire Reporting Directory](#).

**XVII. What is the time period in which the employer must report rehiring an employee?** 14 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** Rhode Island encourages reports of unemployment insurance fraud to be reported by telephone to 401-462-1522, email to [DLT.uitdifraud@dlt.ri.gov](mailto:DLT.uitdifraud@dlt.ri.gov), or by mail to RI Department of Labor and Training UI/TDI Fraud Unit, 1511 Pontiac Avenue, Cranston, RI. 02920.

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## SOUTH CAROLINA

**I. General Information:** Unemployment benefits are administered by the South Carolina Department of Employment and Workforce.

**II. Minimum and Maximum Weekly Benefit Amounts:** \$ 42 - \$326.

**III. Benefit Qualification Requirement:** To be monetarily eligible for UI benefits in SC, one must:

- Have at least \$1,092 in covered employment (with an employer who paid UI taxes) during the base period's highest quarter;
- Have earned at least \$4,455 from covered employment during the base period
- Have total base period wages that are equal to, or exceed, 1.5 times the high quarter wages' total.

**IV. Base Period:** First four of last five completed quarters before quarter in which claim is filed. There is an alternate based period that includes the four most recently completed calendar years, including lag quarter wages – the most recently completed quarter preceding a new claim's effective date.

**V. Benefit Year:** 1-year period beginning with day a request for determination of status is filed.

**VI. Weekly Benefit Amount:** 50% of average weekly wage (divide total wages paid for insured work in the highest quarter in the base period by 13), up to maximum of \$326.

**VII. Maximum Weeks Paid:** 20 weeks. Federal extensions may increase the number of available weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes, employees who have been laid off or sent home without pay for an extended period by their employer due to COVID-19 concerns are generally eligible for unemployment benefits. The employee must meet eligibility requirements set forth by the S.C. Department of Employment and Workforce. Therefore, employers should not guarantee to any employee that they will receive assistance.

Employers may request permission to file temporary "job attached" claims on behalf of their employees who have been laid off or their hours reduced (below 30 hours). Employees are exempt from work search requirements for job attached claims. Employers may only file these claims for up to six weeks, but SCDEW has indicated it may allow employers to file for more than six weeks. Employers would be required to report any earnings the employee may have received during the particular week filed. SCDEW highly recommends employers filing on behalf of their employees during this pandemic because a determination for each employee does not need to be made every week. Employers should visit the employer COVID-19 Hub for more details [here](#).

**IX. If an employer must reduce employee hours, can they receive partial unemployment benefits?** Yes, but the employee must work less than 30 hours (which is considered full-time) and earn less than his/her weekly benefit amount. 25% of the weekly benefit amount is disregarded for purposes of interim wages.

**If so, how are the partial benefits calculated?** To qualify for partial unemployment, the employee must earn less than their weekly benefit amount in gross earnings per week. In such a case, the following example illustrates how interim earnings will affect eligibility for partial unemployment:

Employee has \$1144 in weekly earnings over the last two quarters (\$28.60 an hour/40-hour week)

- Estimated weekly benefit allowance = (highest quarter wages divided by 13 = \$1144 divided by 2 (50%) = \$572. Benefits are \$326 (maximum) per week.
- 25% allowable interim earnings without deduction: \$ 81.50
- Weekly pay/paid leave that would disqualify employee from partial unemployment = \$407.50

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No, but the [SC Payment of Wages Act](#) requires 7 calendar days' written notice for a reduction in hours or pay (or deductions, change in time/place of payment or benefits). See state law [here](#).

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, not at this time.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not at this time.

**XIII. Does the state have a shared work program?** No, not at this time.

**XIV. Additional information is available on the State's unemployment website:** Information regarding eligibility for state unemployment benefits may be found [here](#). See information related to COVID-19 [here](#) and [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** Normally, there is a one-week waiting period before receiving benefits. South Carolina Governor Henry McMaster waived the one-week waiting period by executive order on March 19, 2020. Currently, the waiver applies to all claims submitted between March 15, 2020, and April 18, 2020. SCDEW has waived work search requirements for all claims. On April 9, 2020, the Governor ordered that employers may provide employees with COVID-19 support payments that will not count as interim wages for purposes of unemployment eligibility. The COVID-19 payments must be disclosed in a plan to DEW will be considered as severance payments, not wages, and not count against employee's weekly benefits.

**XVI. When an employer rehires an employee, do they have to report it to a specific agency?** Yes, employers should report the rehiring to the South Carolina Department of Social Services. Reporting can be done electronically at: <https://newhire.sc.gov/>.

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** Suspected fraud should be reported to the South Carolina Department of Employment and Workforce as soon as possible.

**Online:** [Fraud Report Form](#) portal

**Fraud Hotline:** 1-800-868-1488 (toll free)

**Address:**

S.C. Department of Employment and Workforce  
Fraud Investigation Recovery Enforcement Unit  
P.O. Box 995  
Columbia, SC 29202

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## SOUTH DAKOTA

**I. General Information:** South Dakota's unemployment insurance program is called Reemployment Assistance, reflecting the dual goals of the program to provide monetary assistance and to provide training and other support to assist affected individuals in finding work. Claimants can file claims online at [raclaims.sd.gov](http://raclaims.sd.gov). More information regarding the state's unemployment benefit program may be found [here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$28-\$314.

**III. Benefit Qualification Requirement:** \$728 in the high quarter with 20 times weekly benefit amount in other than high quarter.

**IV. Base Period:** First four of last five completed quarters before quarter in which claim is filed.

**V. Benefit Year:** 1-year period beginning with week valid claim is filed.

**VI. Weekly Benefit Amount:** 1/26 of high quarter wages up to 50% of the state average weekly wage.

**VII. Maximum Weeks Paid:** The state traditionally provides up to 26 weeks of unemployment benefits. However, as part of the Covid-19 legislation, Congress has provided for an Extended Benefit period of an additional 13 weeks, or a total of 39 weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes, employees who have been laid off or sent home without pay for an extended period by their employer due to COVID-19 concerns are generally eligible for unemployment benefits. The employee must meet eligibility requirements set forth by the South Dakota Department of Labor & Regulation. Therefore, employers should not guarantee to any employee that they will receive assistance.

**IX. If an employer must reduce employee hours, can they receive partial unemployment benefits?** Possibly. To qualify for partial unemployment, the employee must be earning less than the weekly benefit amount.

**If so, how are the partial benefits calculated?** 75% of earnings over \$25 are deducted from the weekly benefit amount.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No, however, employers must post and maintain printed statements of state regulations in places readily accessible to individuals in the employer's service and shall make available to each such individual at the time the individual becomes unemployed, a printed statement of the regulations. The printed statements shall be supplied by the department to each employer without cost to the employer.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, not at this time.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not upon separation. Once notified of an application for benefits, employers have 15 days to respond.

**XIII. Does the state have a shared work program?** No, not at this time.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** The non-paid waiting week required before an individual may receive unemployment benefits is currently waived. Workers who are temporarily unemployed (up to 10 weeks) and expected to return to work with their employer are eligible, and not required to actively seek work each week. Workers sent home because they are considered a risk also are likely eligible.  
[https://dlr.sd.gov/ra/covid\\_19\\_ra\\_eligibility.aspx](https://dlr.sd.gov/ra/covid_19_ra_eligibility.aspx)

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Yes, the South Dakota Department of Labor & Regulation must be notified when an individual is rehired after not working or not being paid for the last 30 days.  
[https://dlr.sd.gov/ra/new\\_hire\\_reporting/reporting\\_requirements.aspx](https://dlr.sd.gov/ra/new_hire_reporting/reporting_requirements.aspx)

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** Suspected fraud can be reported online using the following electronic form:  
<https://www.state.sd.us/eforms/secure/eforms/E2428V1-FraudReport.pdf>

## TENNESSEE

**I. General Information:** Tennessee's Unemployment Insurance program is administered by the Tennessee Department of Labor and Workforce Development. The Unemployment Insurance program provides benefits to workers who are unemployed through no fault of their own and who are able, available, and looking for work. You may file a claim for benefits the first day after becoming separated from employment or after your employer has significantly reduced your work hours.

**II. Minimum and Maximum Weekly Benefit Amounts:** \$30 to \$275.

**III. Benefit Qualification Requirement:** The average wages in the employee's two highest-paid quarters in the base period must be at least \$780.01. The applicant must also have earned either \$900 or six times the applicant's weekly benefit amount in the three quarters outside the highest quarter of their base period.

**IV. Base Period:** First four of last five complete calendar quarters.

**V. Benefit Year:** 1-year period beginning with week a valid claim is filed.

**VI. Weekly Benefit Amount:** The lessor of 26 times the maximum weekly benefit or one-fourth of your base period wages.

**VII. Maximum Weeks Paid:** 26 weeks. Congress has provided for an Extended Benefit period of an additional 13 weeks, or a maximum total of 39 weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. Employees who have been discharged are generally eligible for unemployment benefits even if subject to recall.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Yes, if the employer significantly reduces the employee's work hours.

**If so, how are the partial benefits calculated?**

Weekly earnings must be less than the weekly benefit amount plus the greater of \$5 or ¼ of the weekly benefit amount.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No. However, Employers are required to complete and provide a Separation Notice ([Form LB-0489](#)) to each former employee within 24 hours of separation, if the period of separation is expected to be at least seven (7) days.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** Registered employers may report layoff (lack-of-work) claims affecting any percentage of their workforce. Completing the Mass Layoff Form on [Jobs4TN.gov](#) is beneficial as employers will not have to provide additional separation information for each employee's unemployment claim. <https://www.jobs4tn.gov/vosnet/Default.aspx>.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No. However, the state has its own version of WARN that may require

notice under certain circumstances. Employers should submit the provided Mass Layoff Form within 2-3 business days of the separation date. If affected employees file a claim before the Mass Layoff report is available (within the deadline's 3-day grace period), employers will be requested to provide separation information for the individual(s).

**XIII. Does the state have a shared work program?** No, not at this time.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). The Employers Handbook can be found [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** An individual who is quarantined or ordered to isolate by a medical professional or health authority may receive unemployment benefits if all other eligibility requirements are met and the individual intends to return to the job. Employers closing temporarily should file a mass claim. <https://www.tn.gov/workforce/covid-19.html>. See additional information related to COVID-19 [here](#).

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Yes, to the Tennessee Department of Labor & Workforce Development. <https://www.tn.gov/workforce/employers/staffing-redirect/hiring-regulations/new-hire-reporting.html>

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** Anyone knowing of or suspecting benefit payment fraud can call, write, or email to report such cases using the contact information below.

Benefit Payment Control  
220 French Landing Drive  
Nashville, TN 37243-1002  
[Esadmin.fraud@tn.gov](mailto:Esadmin.fraud@tn.gov)  
Phone: (615) 206-3116  
Fax: (615) 253-5331

## TEXAS

**I. General Information:** Texas's unemployment insurance program is managed by the Texas Workforce Commission. The Texas Unemployment Insurance program pays benefits to those individuals who lost their jobs through no fault of their own. TWC determines benefit eligibility based on past wages, why someone lost their job, and ongoing eligibility requirements. Information regarding the state's unemployment benefits may be found [here](#). See information related to COVID-19 [here](#). Claimant's may file online at: <https://www.twc.texas.gov/jobseekers/unemployment-benefits-services>.

**II. Minimum and Maximum Weekly Benefit Amounts:** \$69-\$521.

**III. Benefit Qualification Requirement:** \$2,516 base period wages; 37 x weekly benefit amount in base period and wages in at least 2 quarters.

**IV. Base Period:** First four of last five completed quarters before quarter in which claim is filed.

**V. Benefit Year:** 1-year period beginning with week valid claim is filed.

**VI. Weekly Benefit Amount:** 1/25 of high quarter wages.

**VII. Maximum Weeks Paid:** 26 weeks. Federal extensions may increase the number of available weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. Employees who have been discharged are generally eligible for unemployment benefits even if subject to recall. In the Covid-19 crisis, the Governor has waived the normal waiting period and job search requirements. The employee must meet eligibility requirements set forth by the Texas Workforce Commission, therefore employers should not guarantee to any employee that they will receive assistance.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Possibly. Texas unemployment compensation law provides for partial benefits due to a reduction in hours. For any week in which individuals are partially unemployed, which means earning less than the weekly benefit an employee would receive if totally unemployed plus the greater of \$5 or 25% of that weekly benefit, they are entitled to partial benefits equal to their weekly benefit less the wages earned (rounded to the next \$1).

**If so, how are the partial benefits calculated?** Weekly earnings must be less than the weekly benefit amount plus the greater of \$5 or  $\frac{1}{4}$  of the weekly benefit amount. The following hypothetical assumes that the employee works 40 hours per week and is paid \$10 per hour or \$400 week. Quarterly earnings are \$4,800. Using an online benefits calculator, the employee's weekly benefit amount would be \$192. The employee's hours are reduced to 25 hours per week or \$250. Texas has an online partial benefits calculator - <https://www.twc.texas.gov/news/efte/tbcapp/partialui.html>. Using the calculator, the employee is not eligible for partial unemployment benefits because his wages are not below 125% of the weekly benefit amount of \$192. If the employee's hours are reduced by half to 20 hours or \$200, the calculator shows a partial unemployment benefit amount of \$40 a week. Presumably this would be rounded up to \$69, the minimum weekly benefit amount in Texas.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** Texas employers are required to post and maintain printed notices, supplied by the Texas Workforce Commission, that provide general information about filing a claim for unemployment benefits. These notices must be in places accessible to employees. Poster can be found [here](#). However, there are no notice requirements for private employers with regards to layoffs or reductions of hours, including mass layoffs or plant closings under Texas state law (i.e. a WARN notice equivalent under Texas law).

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** Yes, for unemployment insurance reporting purposes and if the layoff or reduction in hours is covered under WARN. Otherwise, there are no specific reporting requirements.

The following rules apply for reporting requirements regarding unemployment insurance:

Change/correction reports: Employers that have temporarily suspended or permanently discontinued employment, or transferred their business to a successor, should notify the commission on Form C-13, Notice that Employment or Business has been Discontinued.

Separation reports: Employers that receive a Notice of Initial Claim, also known as a Notice of Application for Unemployment Benefits, must submit a response to the form within 14 days of when the state mailed the notice. If a Notice of Maximum Potential Chargeback is received, employers have 30 days from the date the Notice was mailed to protest the chargeback, and the response must include details to support the protest.

Employers and third-party administrators may use the State Information Data Exchange System (SIDES) to electronically receive and respond to benefits-eligibility information requests from the Texas Workforce Commission. Employers and third-party administrators that expect to receive benefits-eligibility information requests regarding more than 30 former employees each week may use UI SIDES, a version of SIDES that involves upgrades to computer systems. Employers and third-party administrators that expect to receive benefits-eligibility information requests regarding up to 30 former employees each week may use SIDES E-Response, a version of SIDES that involves using an online portal to receive and respond to the requests.

Texas uses UI SIDES and SIDES E-Response to send and receive responses to separation information requests, which ask for information about how individuals claiming benefits ended work with an employer.

Information on signing up to receive and respond to benefits-eligibility information requests through SIDES is available in Payroll Administration Guide's State Information Data Exchange System chapter.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** Applications to terminate coverage under the Texas Unemployment Compensation Act must be completed on or after January 1 but before April 1st. Otherwise, there are not any specific time period reporting requirements. For WARN notices, follow WARN Act requirements.

**XIII. Does the state have a shared work program?** Yes. Affected employees can supplement their wages with partial unemployment benefits. Normal weekly work hours must be reduced by

at least 10% but not more than 40% and the reduction must affect at least 10% of the employees in the unit. <https://www.twc.texas.gov/businesses/shared-work>

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). See information related to COVID-19 [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** An individual who is quarantined or ordered to isolate by a medical professional or health authority may receive unemployment benefits if all other eligibility requirements are met and the individual intends to return to the job. Employers closing temporarily should file a mass claim. TWC will be waiving work search requirements for all claimants and the waiting week for those claimants affected by COVID-19.

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Federal and state law requires employers to provide information about all new or rehired workers to the [Employer New Hire Reporting Operations Center](#) in the Texas Office of the Attorney General. Employers must report re-hires, or employees who return to work after being laid off, furloughed, separated, granted a leave without pay, or terminated from employment, after having been separated from such prior employment for at least 60 consecutive days.

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** The state allows for reporting of fraudulent claims by email at [TWC.fraud@TWC.state.tx.us](mailto:TWC.fraud@TWC.state.tx.us), and also provides a fraud hotline 800-252-3642.



## UTAH

**I. General Information:** Utah's Department of Workforce Services oversees the state's unemployment insurance program. Claimants can file for unemployment benefits online at [jobs.utah.gov](https://jobs.utah.gov).

Utah's unemployment insurance program is operated on general insurance principles. Employers pay a quarterly unemployment insurance payroll tax to the Utah Unemployment Compensation Fund (trust fund). If an employer pays unemployment insurance tax each quarter based upon payroll wages, they are a contributory employer.

Reimbursable employers are governmental units, federally recognized Indian tribes or nonprofit 501(c)(3) organizations that elected to become a reimbursable employer. Reimbursable employers are liable for direct reimbursement to the trust fund for benefits paid to individuals formerly in their employ in lieu of paying quarter taxes.

**II. Minimum and Maximum Weekly Benefit Amounts:** \$31-\$580; Maximum benefit amount is \$15,080. <https://jobs.utah.gov/ui/UIShared/PDFs/BenefitCalculation.pdf>

**III. Benefit Qualification Requirement:** To determine the unemployment amount, the claimant must have earned wages in two or more calendar quarters of the base period. The claimant's total base-period wages must be at least 1.5 times the wages earned in their highest quarter. There is also a minimum amount of wages required during the base period. To qualify monetarily, a claimant must have earned at least \$3,900 during the base period.

Generally, individuals are eligible for unemployment benefits if they meet each of the following criteria:

- Individuals who have been connected to the workforce for long enough to meet monetary eligibility rules (generally at least 5 quarters)
- Individuals who are able and available for suitable employment
- Individuals who were laid off through no fault of their own

Specific to COVID-19, the following individuals should apply and may be eligible:

- Individuals whose employer temporarily ceases operations with the expectation that the employee will return to work. This is sometimes referred to as being "furloughed." During the COVID-19 pandemic, employers do not need to do anything different when furloughing employees. Work searches are waived at this time because the majority of new claims are job attached.
- Individuals who are quarantined, but not showing symptoms, and will return to work for the employer.
- Individuals who are able and available (not showing any symptoms of COVID-19) but is unable to go to work as their place of employment has been quarantined.

**IV. Base Period:** The base period is the 12-month period used to determine the weekly benefit amount and the number of weeks the claimant may be paid benefits. The base period is the first four of the last five completed calendar quarters before the week in which the claimant files the application for benefits. A calendar quarter is a three-month period ending March 31, June 30, September 30 or December 31.

If the claimant does not qualify with wages paid during this base period, they may still qualify for benefits using an alternate base period, which would be the most recent four completed calendar quarters.

**V. Benefit Year:** 1-year period beginning with week valid claim is filed.

**VI. Weekly Benefit Amount:** 1/26 of high quarter wages. The weekly benefit rate is 1/26 of the wages in the highest paid quarter of the base period, minus \$5. Currently, the most a claimant can receive each week is \$496.

**VII. Maximum Weeks Paid:** Claimants may receive benefits for a minimum of ten weeks and a maximum of 26 weeks. Federal extensions may increase the number of available weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. Employees who have been discharged are generally eligible for unemployment benefits even if subject to recall. The employee must meet eligibility requirements set forth by the Utah Workforce Services, therefore employers should not guarantee to any employee that they will receive assistance.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Possibly. Employees whose earnings are reduced may be eligible for unemployment benefits. The opportunity to obtain benefits due to a reduction in hours has recently been reiterated by the Utah Workforce Services in light of the current Covid-19 outbreak. The maximum weekly benefit amount in this state is currently \$496. The employee must meet eligibility requirements set forth by the Utah Workforce Services, therefore employers should not guarantee to any employee that they will receive assistance.

**How are partial benefits calculated?** If the claimant works less than full-time and earns less than their weekly benefit amount during a given week, they will be entitled to partial unemployment benefits, if they are otherwise eligible. Workforce Services will apply a 30% earnings allowance to calculate the weekly benefit payment. For example, if the weekly benefit amount is normally \$300.00, the claimant could earn \$90.00 (30 percent of \$300.00) without affecting payment for that week, however the claimant must still report those earnings.

If earnings equal or exceed the weekly benefit amount, of the claimant works 40 or more hours during the week, they will not receive any payment or waiting week credit for that week. A claimant must accept all suitable work offered or report to the department he/she failed to accept such work.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No, not unless the WARN Act is triggered.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, not unless the WARN Act is triggered.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not unless the WARN Act is triggered.

**XIII. Does the state have a shared work program?** No, not at this time.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). The Employer Handbook can be accessed here:

<https://jobs.utah.gov/ui/Employer/Public/Handbook/EmployerHandbook.aspx>

**XV. Changes to Unemployment Compensation due to COVID-19:** See information related to COVID-19 [here](#). Per the COVID-19 and Unemployment Insurance Frequently Asked Questions for Employees document, there continues to be a waiting week for all claims, including claims related to COVID-19. <https://jobs.utah.gov/covid19/uifaqemployees.pdf>.

All unemployment insurance claim benefit costs attributable to COVID-19 will be charged to social costs instead of an employer's benefit ratio (basic tax rate). This applies to all employers included in the base period of the unemployment claim, not just the last employer that furloughed/laid-off the worker due to COVID-19. Social costs are unemployment insurance benefit costs (payments to claimants) which are not allocated to any particular employer and are one of the elements of the annual contribution rate calculation. Currently social costs are .001, or \$1 for every \$1,000 of wages paid.

NOTE: Reimbursable employers will continue to receive monthly billing if any unemployment insurance benefits have been paid to former employees. To help during this time, the Department will allow reimbursable employers one additional month to pay their reimbursement/bill. For example, the reimbursement for unemployment insurance benefits paid during the month of February will be due by April 30. In addition, the Department will waive penalty and interest associated with late payments due to COVID-19 and will consider installment agreements provided the employer keeps their contact information current and remains in contact with the Department. The Department will evaluate these provisions as the repercussions of COVID-19 continue to unfold.

**XVI. When an employer rehires an employee do they have to report it to a specific agency?**

Yes, to the Utah Department of Workforce Services. Online reporting is available:

<https://jobs.utah.gov/ui/employer/public/Newhire/NewHireReportingOptions.aspx>

**XVII. What is the time period in which the employer must report rehiring an employee?**

Within 20 calendar days of a new hire or rehire.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** The state allows for online reporting of fraudulent claims at

<https://jobs.utah.gov/ui/home/Fraud/FraudForm> and also provides a fraud hotline, 1 (801) 526-9452, to request an investigation.

## VERMONT

**I. General Information:** Vermont's unemployment insurance ("UI") program is managed by the VT Department of Labor. Claimants file claims via Vermont's Online Claim Center. Vermont's unemployment compensation program is funded by a UI tax paid by employers. Vermont employers are required to file quarterly UI Tax Reports and Payments online. Generally, those receiving unemployment compensation in Vermont are must satisfy a "work search requirement" to remain eligible for benefits. However, this requirement has been temporarily waived due to COVID-19.

**II. Minimum and Maximum Weekly Benefit Amounts:** \$71-\$513.00.

**III. Benefit Qualification Requirement:** To qualify for benefits an individual must:

- have been paid in one quarter of his or her base period wages in employment with an employer or employers subject to this chapter which equal at least \$1,000.00; and
- have been paid in his or her base period additional wages in employment with an employer or employers subject to this chapter which equal or exceed 40 percent of the total wages paid in the highest quarter of his or her base period; and
- have earned subsequent to the beginning of his or her most recent benefit year wages in employment with an employer or employers subject to this chapter which equal or exceed four times his or her weekly benefit amount as determined under subsection (e) of this section for that prior benefit year.

**IV. Base Period:** A "base period" is four successive calendar quarters that fall within the 18-month period prior to establishing a new benefit year. Vermont law provides three main and one special method to determine a base period.

They are:

First Method: First four of the last five completed calendar quarters preceding the effective date of your claim. The law requires the Department to use this method if you are monetarily eligible, regardless of the benefit amount.

*IF ineligible by the first method, the second method may be used.*

Second Method: Last four completed calendar quarters preceding the effective date of your claim.

*IF ineligible by the second method, the third method may be used.*

Third Method: Last three completed calendar quarters and the current quarter, using wages paid up to the effective date of your claim.

*IF ineligible by the third method, the fourth method may be used.*

Fourth Method: Applies only if your separation from work was due to an "on the job injury" resulting in a Workers' Compensation Claim. Under these conditions, your base period is adjusted so wages that would have been available to you at the time of injury are now available. To be eligible under this method, you must have opened your new claim for unemployment benefits within six months of the date your temporary Workers' Compensation payments ended.

**V. Benefit Year:** 52 weeks starting from the week the claimant opens a claim.

**VI. Weekly Benefit Amount:** The weekly benefit amount is calculated by adding the wages in the two highest quarters in the base period together and dividing by 45, then rounding down to the next whole dollar.

**VII. Maximum Weeks Paid:** Claimants may be eligible for a maximum benefit amount equal to 26 weeks times their weekly benefit amount or 46% of the “base period” wages, whichever is less. Currently, because of the COVID-19 pandemic, individuals that have exhausted their benefits during their current benefit year (if they have opened a claim within the last 12 months), may receive an additional 13 weeks of benefits under the CARES Act.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Generally, employees will be eligible for unemployment benefits during the layoff period. The employee must meet eligibility requirements set forth by the Vermont Department of Labor. Therefore, employers should not guarantee to any employee that they will receive assistance.

**IX. If an employer must reduce employee hours, can they receive partial unemployment benefits?** Generally, employees will be eligible for partial unemployment benefits to assist in time loss. The employee must meet eligibility requirements set forth by the Vermont Department of Labor. Therefore, employers should not guarantee to any employee that they will receive assistance. Under Vermont Law, an individual is deemed “partially unemployed” in any week of less than full-time work if the wages earned by the individual with respect to such week are less than the weekly benefit amount the individual would be entitled to receive if totally unemployed and eligible. A claimant who is partially unemployed may be eligible to collect a “partial benefit” equal to the difference between his or her weekly benefit amount and his or her wages for such week.

**If so, how are the partial benefits calculated?** The first 50% of reported income is disregarded, the earnings in excess of 50% result in a dollar-for-dollar reduction of the UI benefit. If earnings exceed the weekly benefit amount plus the disregarded earnings, an employee will be considered fully employed and will not be entitled to receive benefits for that week.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No, unless the WARN Act applies.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, unless the WARN Act applies.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, unless the WARN Act applies.

**XIII. Does the state have a shared work program?** Vermont has a “Short-Time Compensation” program that allows employers to reduce hours of work for employees rather than conducting layoffs. Employees experiencing a reduction in hours may be eligible allowed to collect partial unemployment benefits to supplement their lost wages. Under the program, the total weekly hours of work for employees in the affected unit or units are reduced by not less than 20% and not more than 50%. More information about the short-time compensation program can be found [here](#).

**XIV. Additional information is available on the State’s unemployment website:** More information regarding the state’s unemployment benefit program may be found [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** Waived “able and available” requirements when a claimant is isolated or quarantined at the direction of a health care official due to potential or verified COVID-19 exposure. Waived work search requirements for employees

affected by a temporary closure of a business who were provided with a return to work date within 10 weeks, and for individuals in isolation/quarantine. (<https://labor.vermont.gov/covid19>).

On March 30, 2020 Vermont amended the unemployment law to extend coverage to those who left employment: (a) to self-isolate or quarantine because they have been diagnosed with, exposed to, or are experiencing COVID-19 symptoms; (b) if they belong to a specific group of people identified as high-risk if exposed to the virus; (c) because of an unreasonable risk that they could be exposed to the virus at their workplace; (d) to care for a family member who is sick with, exposed to, or experiencing COVID-19 symptoms; (e) to care for a family member who had an unreasonable risk of exposure to the virus at their workplace; or (f) to care for a child under 18 years old because the child's school or child care has been closed, or the child care provider is unavailable due to COVID-19.

The new law also enables employers to possibly avoid up to 8 weeks of charges to their unemployment account if an employee if their employee became unemployed as a "direct result" of a state of emergency declared by the governor or president in relation to COVID-19, or because of an order or directive by the governor or president in relation to COVID-19, or if the employee had been recommended to or requested by a medical professional or public health authority to be isolated or quarantined as a result of COVID-19. To qualify for this relief, the employer must if they rehire, or offer to rehire, the employee in question within a "reasonable period of time" after they resume operations, as determined by the Commissioner, or upon the employee finishing their isolation or quarantine period, according to the law.

**XVI. When an employer rehires an employee do they have to report it to a specific agency?**

Yes. Reports must be made to the Vermont Department of Labor. Employers must report new hires, which includes employees who are rehired/recalled to work after being laid off, furloughed, separated, granted a leave without pay or are terminated from employment if the employee is required to complete a new federal W-4 form. Reports can be completed online:

<https://uipublic01.labor.vermont.gov/employerportal/employerfunctions/apphome.aspx>

**XVII. What is the time period in which the employer must report rehiring an employee?**

Reports of a new hire must be filed within 10 days of the first day work is performed, or was previously employed by the employer, but has been separated from such prior employment for at least 60 consecutive days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?**

The state allows for online reporting of suspected fraudulent claims to the [Vermont Department of Labor](#).

## VIRGINIA

**I. General Information:** Virginia's Employment Commission, Unemployment Insurance Division (VEC) administers the State's unemployment insurance program. Due to increased demand, Claimants are encouraged to submit applications for unemployment insurance online. More information regarding the State's unemployment benefit program and submission of applications may be found [here](#).

**II. Minimum and Maximum Weekly Benefit Amounts:** \$60-\$378.

**III. Benefit Qualification Requirement:** Earned at least \$3,000 in two highest base period quarters.

**IV. Base Period:** First four of last five completed quarters preceding the benefit year. Alternate base period: most recently completed four calendar quarters.

**V. Benefit Year:** 52-week period beginning with 1st day of the week in which a valid claim is filed.

**VI. Weekly Benefit Amount:** 1/50 of wages paid in the two high quarters.

**VII. Maximum Weeks Paid:** Benefit duration varies from 12 to 26 weeks, also depending on wages earned in the base period. However, as part of the Covid-19 legislation, Congress has provided for an Extended Benefit period of an additional 13 weeks, or a total of 25-39 weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes.

**IX. If an employer must reduce employee hours, can they receive partial unemployment benefits?** Yes.

**If so, how are the partial benefits calculated?** To qualify for partial unemployment, the employee must be earning less than \$378 in gross earnings per week. In such a case, the following example illustrates how the partial benefits are to be calculated:

Full time employee making \$12.50 an hour and works 5 days a week or 40 hours. This individual would be entitled to a weekly benefit amount of \$378 if totally unemployed. If the employee is reduced back to 16 hours per week, he would be eligible for partial unemployment based upon his weekly benefit amount. Virginia disregards \$50 before the benefit amount is decreased dollar for dollar for the remaining earnings.

Thus, in this scenario the employee's calculation is as follows:

$\$12.50 \times 40 = \$500$

$\$12.50 \times 16 \text{ weeks} = \$200$  in wages (or a \$300 reduction)

Weekly earnings disregarded= \$50

$\$200 - \$50 = \$150$

$\$378 - \$150 = \$228$  in partial unemployment benefits



Employers can use an online benefits calculator (<https://fileunemployment.org/calculator>) to determine an estimate of the anticipated weekly benefit amount if the employee is totally unemployed.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No, unless the WARN Act applies.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, unless the WARN Act applies.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, unless the WARN Act applies.

**XIII. Does the state have a shared work program?** No, not at this time.

**XIV. Additional information is available on the State's unemployment website:**

The VEC has several guides/resources available:

- [I'm Unemployed! Now What?](#)
- [Our Claims Processes](#)
- [My Unemployment Benefit Rights and Responsibilities](#)
- [My UI Claimant Handbook](#)
- [UI Frequently Asked Questions](#)
- [Instructions for Claiming Partial Benefits](#)
- [Out-of-State Claims](#)

**XV. Changes to Unemployment Compensation due to COVID-19:**

- The waiting period has been temporarily suspended
- The work search requirement has been temporarily suspended
- Hearings are by phone only

The VEC has a [Q&A on Claims Related to Coronavirus](#).

**XVI. When an employer rehires an employee do they have to report it to a specific agency?**

Employers must report new hires and rehires within 20 days of the hire date. Information about Virginia's New Hire Reporting Center can be found [here](#).

**XVII. What is the time period in which the employer must report rehiring an employee?** 20 days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** VA allows for anonymous reporting if Unemployment Insurance Fraud to the VEC by calling 1-800-782-4001.

## WASHINGTON

**I. General Information.** Washington's unemployment benefits program is administered by the Employment Securities Department (ESD) and funded by payroll taxes. Claimants file claims online through eServices. <https://secure.esd.wa.gov/home/>. Here is ESD's landing page. <https://esd.wa.gov/newsroom/covid-19>

**II. Minimum and Maximum Weekly Benefit Amounts:** \$188 to \$790.

**III. Benefit Qualification Requirements.** Employees must have worked in Washington during the past 18 months and at least 680 hours in the base year.

**IV. Base Period:** First four of last five completed quarters preceding the benefit year.

**V. Benefit Year:** 52-week period beginning with 1st day of the week in which an application for initial determination is filed.

**VI. Weekly Benefit Amount:** The total amount of benefits potentially payable on the claim is found by taking the smaller of:

- 26 times your weekly benefit amount or
- 1/3 of the total gross wages in all four quarters of your base year.

Employees can estimate their weekly benefit through the online calculator, <https://esd.wa.gov/unemployment/calculate-your-benefit>

**VII. Maximum Weeks Paid:** 26 weeks, plus an additional 13-week extension per the new federal stimulus.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. See general guidance [here](#).

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Yes, if they meet eligibility requirements. Washington also offers two programs that allow employees to receive unemployment compensation when their hours are sufficiently reduced, SharedWork (more below) and Partial Unemployment. To take advantage of these programs, employers must apply to ESD. See resources above.

**If so, how are the partial benefits calculated?** 25% of earnings over \$5 are disregarded from the weekly benefit amount.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No, Washington does not require any specific notice be given employees before they are laid off or their hours are reduced.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No. However, employers who choose to take advantage of the state's SharedWork program will need to apply.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No. However, Employers may be required to supply information to the

Employment Security Department (ESD) within a specific timeframe after an employee applies for unemployment.

**XIII. Does the state have a shared work program?** Yes. This program allows employers to reduce the hours of permanent and hourly-paid employees by as much as 50 percent, and the employees can collect partial unemployment benefits to replace a portion of their lost wages. While on the SharedWork program, employees are not required to make an active search for work. See additional information [here](#).

Employees participating in Shared Work must:

- Be hired permanently.
- Be eligible for regular unemployment benefits, apply for benefits and submit weekly claims.
- Be able to work all hours and be available for all work hours offered by the Shared Work employer
- More information can be found here: <https://esd.wa.gov/SharedWork>.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). See information related to COVID-19 [here](#). Information regarding how the ESD is coping with present increased demand due to COVID-19 can be found [here](#). See also Governor Jay Inslee's emergency proclamations regarding unemployment benefits. [Proclamation 20-21](#) (temporarily waiving the "waiting week" requirement) and [Proclamation 20-30](#) (temporarily waiving the job-search requirement).

**XV. Changes to Unemployment Compensation due to COVID-19:** An individual may be eligible if following guidance issued by a medical professional or public health official to self-isolate or quarantine due to COVID-19 exposure, and the individual is not receiving paid sick leave from the employer. The Governor has eliminated the 7-day waiting period and the weekly job search requirements. Employers may request a relief of benefit charges due to a business closure which is directly related to possible contamination at the business site. <https://esd.wa.gov/covid-19>

See information for employers related to COVID-19 [here](#). See information for employees related to COVID-19, including exceptions for work search requirements, [here](#).

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Yes, reports must be made to the Department of Social and Health Services. Reports are preferred online: <https://www.dshs.wa.gov/esa/division-child-support/new-hire-reporting>

**XVII. What is the time period in which the employer must report rehiring an employee?** Reports of a new hire must be filed within 20 days of the first day work is performed, or was previously employed by the employer, but has been separated from such prior employment for at least 60 consecutive days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** Suspected fraud can be reported to the Employment Security Department:

**Toll-free:** 800-246-9763

**Fax:** 360-902-9771 (Western Washington)

**Electronic reporting forms**

[Suspected benefits-fraud reporting form](#)

[Suspected tax-fraud reporting form](#)

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## WEST VIRGINIA

**I. General Information:** WorkForce West Virginia is a state government agency funded through the U.S. Department of Labor that oversees the state unemployment insurance program as well as a network of workforce development services designed to provide West Virginia's citizens and employers the opportunity to compete in today's competitive global economy.

**II. Minimum and Maximum Weekly Benefit Amounts:** \$24 to \$424.

**III. Benefit Qualification Requirement:** Employees must have been paid wages of at least \$2,200 in covered employment during the base period and must have been paid wages in at least two quarters of the base period to be monetarily eligible to receive unemployment compensation benefits.

**IV. Base Period:** The regular base period consists of the first four of the last five completed calendar quarters before the starting date of your new claim. If the employee is not monetarily eligible during the regular base period, they may have an alternate base period.

**V. Benefit Year:** The one-year period from the claim application.

**VI. Weekly Benefit Amount:** Your weekly benefit amount is based on the total covered wages you were paid during your base period. See the Unemployment Benefits Rate Table: <https://workforcewv.org/images/files/Claimants/UC-Benefits-Rate-Table.pdf>

**VII. Maximum Weeks Paid:** 26 weeks. Federal extensions may increase the number of available weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. Employees who have been discharged are generally eligible for unemployment benefits even if subject to recall. In the Covid-19 crisis, the Governor has waived the normal waiting period and job search requirements. The employee must meet eligibility requirements set forth by WorkForce West Virginia, therefore employers should not guarantee to any employee that they will receive assistance.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Possibly. Employees whose earnings are reduced may be eligible for unemployment benefits. The opportunity to obtain benefits due to a reduction in hours has recently been established by the Governor in light of the current COVID-19 outbreak. The maximum weekly benefit amount in this state is currently \$424. If the claimant is unemployed for a portion of the week, the earned wages must be reported when claiming unemployment benefits. Any weekly earnings over \$60 will be deducted dollar for dollar from the weekly benefit amount. The employee must meet eligibility requirements set forth by WorkForce West Virginia, therefore employers should not guarantee to any employee that they will receive assistance.

**If so, how are partial benefits calculated?** Weekly earnings over \$60 dollars earned is reduced from the weekly benefit amount dollar for dollar.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No, employers are not required to provide notice regarding WorkForce West Virginia; however, employers must notify employees in writing of any changes in the rate of pay at least one full pay period before the effective date.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, but employers must respond to requests for information from WorkForce West Virginia.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not in this state at this time.

**XIII. Does the state have a shared work program?** No, not at this time.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). A Handbook for Employers published by WorkForce West Virginia is available [here](#). Also note on March 19, 2020, the Governor of West Virginia issued [Executive Order 4-20](#) in response to the COVID-19 outbreak. Under the Executive Order, workers who, because of a documented medical condition caused by COVID-19 or because of communicable disease control measures related to COVID-19, are unemployed, have their hours reduced, or are prevented from working are now eligible for unemployment benefits to the "maximum extent permitted by federal law."

**XV. Changes to Unemployment Compensation due to COVID-19:** Discretion to waive one-week waiting period, "able and available" requirement, and work search requirement. Benefits are available to eligible individuals who are requested by a medical professional, local health authority, or employer to be isolated or quarantined due to COVID-19, even if they are not actually diagnosed. <https://workforcewv.org/covid19>

**XVI. When an employer rehires an employee, do they have to report it to a specific agency?** Yes. West Virginia requires that all new hires and re-hires be reported to the West Virginia New Hire Reporting Center: [www.wv-newhire.com](http://www.wv-newhire.com), call (877) 625-4669 or fax (877) 625-4675. <https://www.wv-newhire.com/files/WVNewhireBrochure.pdf>

**XVII. What is the time period in which the employer must report rehiring an employee?** 14 days for new hires and rehires.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** There are no Claimant or Employer Fraud contacts at this time. See <https://www.dol.gov/general/maps/fraud>. However, this should still be reported to WorkForce West Virginia.

## WISCONSIN

**I. General Information:** Wisconsin's Department of Workforce Development oversees the state's unemployment insurance program. Claimants can file for unemployment benefits online at <https://dwd.wisconsin.gov/uiben/>.

**II. Minimum and Maximum Weekly Benefit Amounts:** \$55 - \$370.

**III. Benefit Qualification Requirement:** To qualify for unemployment benefits a claimant must have been paid wages from covered employment in at least two quarters of the base period in addition to:

- Enough wages in the high quarter to qualify for the minimum WBR;
- Wages in the 3 lowest quarters that equal at least 4 times the WBR when added together;
- Total base period wages equal to at least 35 times the WBR; and
- If the claimant was paid benefits in a prior benefit year which has ended, they must have worked since the beginning of that benefit year and earned at least 8 times the WBR of that claim.

**IV. Base Period:** The base period is the 12-month period used to determine the weekly benefit amount and the number of weeks the claimant may be paid benefits. The base period is the first four of the last five completed calendar quarters before the week in which the claimant files the application for benefits.

**V. Benefit Year:** 1-year period beginning with week valid claim is filed.

**VI. Weekly Benefit Amount:** 4% of the highest quarter wages.

**VII. Maximum Weeks Paid:** 26 weeks. Federal extensions may increase the number of available weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. Employees who have been discharged are generally eligible for unemployment even if subject to recall. In the Covid-19 crisis, the Governor has waived the job search requirements. The employee must meet eligibility requirements set forth by the Wisconsin Department of Workforce Development, therefore employers should not guarantee to any employee that they will receive assistance. <https://dwd.wisconsin.gov/news/2020/200317-emergency-order.htm>.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Possibly. Employees whose earnings are reduced may be eligible for unemployment benefits. The opportunity to obtain benefits due to a reduction in hours has recently been reiterated by the Wisconsin Department of Workforce Development in light of the current Covid-19 outbreak. The maximum weekly benefit amount in this state is currently \$370. The employee must meet eligibility requirements set forth by the Wisconsin Department of Workforce Development, therefore employers should not guarantee to any employee that they will receive assistance.

Wisconsin unemployment benefits are available to individuals partially unemployed due to working reduced hours. Individuals may be eligible for unemployment benefits if they meet the monetary criteria and the weekly eligibility criteria. No worker may be eligible for partial benefits if



the benefit payment is less than \$5, or if any employer paid the claimant at least 80% of the base period wages or the worker worked for the employer at least 35 hours in the week at the same or a greater rate of pay as the worker was paid in the highest quarter.

**If so, how are partial benefits calculated?** \$30 plus 33% of wages over \$30 are excluded from the partial wage calculation. The state's unemployment website provides the following example:

It is possible to receive a partial unemployment benefit payment for a week even when a claimant's gross income is greater than their weekly benefit rate (WBR). However, a claimant will not receive benefits if they work a total of 32 or more hours for all employers in a week they are claiming or if their total gross pay is more than \$500.00.

The "partial wage formula" used to compute partial weekly unemployment benefits is shown below:

1. Subtract \$30.00 from the gross income
2. Multiply the remainder by .67 (67%)
3. Subtract this new amount (including the cents) from your WBR
4. Round the remainder down to the nearest whole dollar. This is the amount of partial unemployment benefits payable for the week.

NOTE: The smallest unemployment benefit payment that the state will issue is \$5.00, so if the calculation results in an amount which is less than \$5.00, no payment will be made. In addition, if the total gross pay is more than \$500.00 a claimant will not be eligible for a partial unemployment payment regardless of their weekly benefit rate.

Example: WBR=\$200 Gross Income=\$250

1. \$250.00 (Gross Income) minus \$30 = \$220.00
2. \$220.00 multiplied by .67 = \$147.40
3. \$200.00 (WBR) minus \$147.40 = \$52.60
4. Round \$52.60 down to \$52.00

\$52.00 is the amount of benefits payable for the week.

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** No, not in this state at this time.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, not in this state at this time.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not upon separation.

**XIII. Does the state have a shared work program?** Yes. The plan must include the greater of 20 positions or 10% of the employees in a work unit. Working hours must be evenly reduced among the employees in the program. The reduction of hours must be at least 10% but not more than 50% of the normal hours per week. Additional information is available here: <https://dwd.wisconsin.gov/uitax/workshare.htm>

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#). Wisconsin Unemployment Insurance Handbook for Employers may be found [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:**

As of 4/9/20 there is still a waiting week. Governor Tony Evers released draft legislation that would repeal the waiting week, which would permit a claimant to receive UI benefits beginning with his or her first week of eligibility, but the legislature has not acted to vote on it. As a result of Governor Evers [Emergency Order](#), claimant's do not need to do a work search during the Governor's declared emergency. The Department is in the process of making the necessary updates. No action is needed on a claimant's part regarding the work search. <https://dwd.wisconsin.gov/covid19/public/ui.htm>

**XVI. When an employer rehires an employee do they have to report it to a specific agency?**

Yes, the Wisconsin Department of Workforce Development needs to be notified. Reporting can be completed online: <https://wi-newhire.com/>.

**XVII. What is the time period in which the employer must report rehiring an employee?**

Reports of a new hire must be filed within 20 days of the first day work is performed, or was previously employed by the employer, but has been separated from such prior employment for at least 60 consecutive days.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?**

The state allows for online reporting of suspected fraudulent claims <https://dwd.wisconsin.gov/ui/fraud/report.htm>, and also provides a fraud hotline: 1 (800) 909-9472.

## WYOMING

**I. General Information:** Wyoming's Department of Workforce Services oversees the state's unemployment insurance program. Claimants can file for unemployment benefits online at <http://www.wyomingworkforce.org/workers/ui/>.

**II. Minimum and Maximum Weekly Benefit Amounts:** \$36 - \$508.

**III. Benefit Qualification Requirement:** To qualify for unemployment benefits a claimant must have worked at least 2 quarters of the based period and earned a minimum of \$3,800 during the base period; the claimant must also have a total base period earnings of 1.4 times the highest quarter.

**IV. Base Period:** The base period is the 12-month period used to determine the weekly benefit amount and the number of weeks the claimant may be paid benefits. The base period is the first four of the last five completed calendar quarters before the week in which the claimant files the application for benefits.

**V. Benefit Year:** 1-year period beginning with week valid claim is filed.

**VI. Weekly Benefit Amount:** 4% of the highest quarter wages.

**VII. Maximum Weeks Paid:** 26 weeks. Federal extensions may increase the number of available weeks.

**VIII. If an Employer must lay-off employees who are subject to recall, can they receive unemployment benefits?** Yes. Employees who have been discharged are generally eligible for unemployment benefits even if subject to recall. The employee must meet eligibility requirements set forth by the Wyoming Department of Workplace Services, therefore employers should not guarantee to any employee that they will receive assistance. Wyoming does not have a waiting period for unemployment benefits. As of 4/9/20, the state's COVID FAQ page notes that if the business requests the employee be job-attached for up to 12 weeks, the employee can collect unemployment benefits without having to look for other work (to qualify, 50% of the base period wages need to be from employment with your business). Job attached means that the employee is expected to return to their most recent employer after a brief separation. <http://wyomingworkforce.org/docs/data/epidemiology/faq-covid19.pdf>.

**IX. If an Employer must reduce employee hours, can they receive unemployment benefits?** Yes. To be eligible for unemployment benefits due to reduced hours, the amount earned by the employee for the week must be less than the weekly benefit amount. Any amount over one-half the weekly benefit amount will be subtracted from the weekly benefit amount. Weekly benefits are calculated per employee based on past earnings. The employee must meet eligibility requirements set forth by the Wyoming Department of Workplace Services, therefore employers should not guarantee to any employee that they will receive assistance.

**If so, how are partial benefits calculated?** Claimants must report earnings each week. Report earnings the week earned, not the week the pay is received. Report the gross amount earned (the total before any deductions, including tips) from each employer (see example below). Earnings reported are verified with employers to ensure proper benefit payments. The weekly benefit amount will be reduced when a claimant's earnings exceed half of their weekly benefit

amount. A claimant will not be paid benefits for weeks earnings equal or exceed the weekly benefit amount or if a claimant works 35 or more hours that week.

*Example:*

- *5 hours worked*
- *Rate of pay \$8.00 per hour*
- *Gross amount earned \$40.00*

**X. Is there a required Notice that must be given to employees who are laid off or whose hours are reduced?** Yes. Employees must be provided with a Low Earnings Report (Form WYO-161) at the end of each week in which their earnings are reduced to less than their weekly benefit because of a lack of work.

**XI. Is there a required Notice that must go to the State concerning employees who are laid off or whose hours are reduced?** No, not at this time.

**XII. Is there a specific time period within which an Employer must notify the State of a layoff or reduction in hours?** No, not at this time.

**XIII. Does the state have a shared work program?** No, not at this time.

**XIV. Additional information is available on the State's unemployment website:** Information regarding the state's unemployment benefits may be found [here](#).

**XV. Changes to Unemployment Compensation due to COVID-19:** If an employer must shut down operations or lay off employees, individuals may be eligible for unemployment benefits if they meet the monetary criteria and the federal weekly eligibility criteria. If a layoff is temporary, the employer may request that the employee be job-attached for up to 12 weeks, so the employee can collect unemployment benefits without having to look for other work. <http://wyomingworkforce.org/docs/data/epidemiology/2020-03-covid19-faq.pdf>

**XVI. When an employer rehires an employee do they have to report it to a specific agency?** Yes, reporting to the Wyoming Department of Human Service can be completed online: <https://newhire-reporting.com/wy-newhire/default.aspx>.

**XVII. What is the time period in which the employer must report rehiring an employee?** Within 20 calendar days of a new hire or rehire.

**XVIII. If an employer tries to rehire an individual who is receiving unemployment, and they refuse to return to work, how do they report this to unemployment?** The state allows for reporting of suspected fraudulent claims by calling (307) 235-3658 or by reporting online at <http://doe.state.wy.us/uifraudreporting/>.

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