

Due to the threat posed by COVID-19, the Georgia Department of Labor ("GDOL") has recently mandated that Georgia employers must file partial unemployment insurance claims on behalf of their eligible employees whenever it is necessary to temporarily reduce work hours or when there is no work available for a short period. Any employer found to be in violation of this rule will be required to reimburse GDOL for the full amount of unemployment insurance ("UI") benefits paid to the employee. This Alert provides an overview of workers' eligibility for partial UI benefits.

As an initial matter, it is important to remember when employees are eligible for UI benefits (whether partial or full). Only those employees who meet the wage requirements are eligible for any type of UI benefits:

- An employee must have earned wages with a liable employer in at least two quarters of the "base period";
- Her insured wages must equal at least \$1,134 in the two quarters of the base period in which she earned the highest wages; and
- Her total wages during the base period must equal at least one and one-half times the amount of money she was paid in the quarter in which she earned the highest wages.[1]

The term "base period" generally means the first four of the last five completed calendar quarters immediately preceding the first day of an individual's benefit year.[2] If there are insufficient wages to establish a claim using the base period just described, an alternative base period may be used. The alternative base period is the last four completed calendar quarters immediately preceding the effective date of a claim.

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

Quarter 1	Quarter 2	Quarter 3	Quarter 4	Lag Quarter	Quarter When Claim is Filed
X	X	X	X		

It is important to remember that employees may be eligible for UI benefits even if technically still employed.[3] By regulation, eligible workers may receive partial UI benefits if their wages are reduced to amount equal or below to their "weekly benefit" amount plus \$50.[4]

The weekly benefit amount is generally computed by dividing the two highest quarters of wages paid to a worker in the base period (as discussed above) divided by 42.[5] For example, if an employee earned \$4,000 in his two highest quarters, the weekly benefit amount would be \$190.47 ($(\$4,000 \times 2) \div 42$). Should this employee's weekly earnings be reduced below \$240.47, he would be entitled to partial UI benefits (assuming he is otherwise qualified to receive UI benefits generally, as explained above).

- Employers who have employees eligible for partial UI benefits should file a Form DOL-408 with the GDOL via its online portal. The GDOL also provides the following guidance to Georgia employers regarding partial UI benefits:
- Do not submit a partial UI claim for a worker who has not been available for work for an entire week.
- Do not submit partial claims for employees hired for part-time work; employees who have quit, been discharged, or are on leave of absence; or who have base period

wages earned in another state or with a federal or military employer. These employees should file their own claims for UI benefits.

- Give each employee for whom you filed a partial claim the option of having federal and/or state income taxes withheld by the GDOL during the claim year. The employee must indicate whether taxes are to be withheld. An employee is allowed one change in withholding status during the benefit year.
- Report any additional income employees are receiving to the GDOL, including the type of income, monthly amount, and whether it is a disability pension. For example, if an employee is receiving a pension, retirement pay, an annuity, or similar periodic payment from previous employment, report it to the GDOL.

[1] Ga. Code Ann. § 34-8-195.

[2] Ga. Code Ann. § 34-8-21.

[3] Ga. Code Ann. § 34-8-47.

[4] See Ga. Comp. R. & Regs. 300-2-4-.09.

[5] Ga. Code Ann. § 34-8-193.

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