A photograph of a clear plastic hand sanitizer bottle with a white pump dispenser and a blue surgical mask lying on a wooden surface. A large, semi-transparent blue circle is overlaid on the image, containing the title text.

COVID-19

EMPLOYER UNEMPLOYMENT GUIDE



CORPORATE COST CONTROL

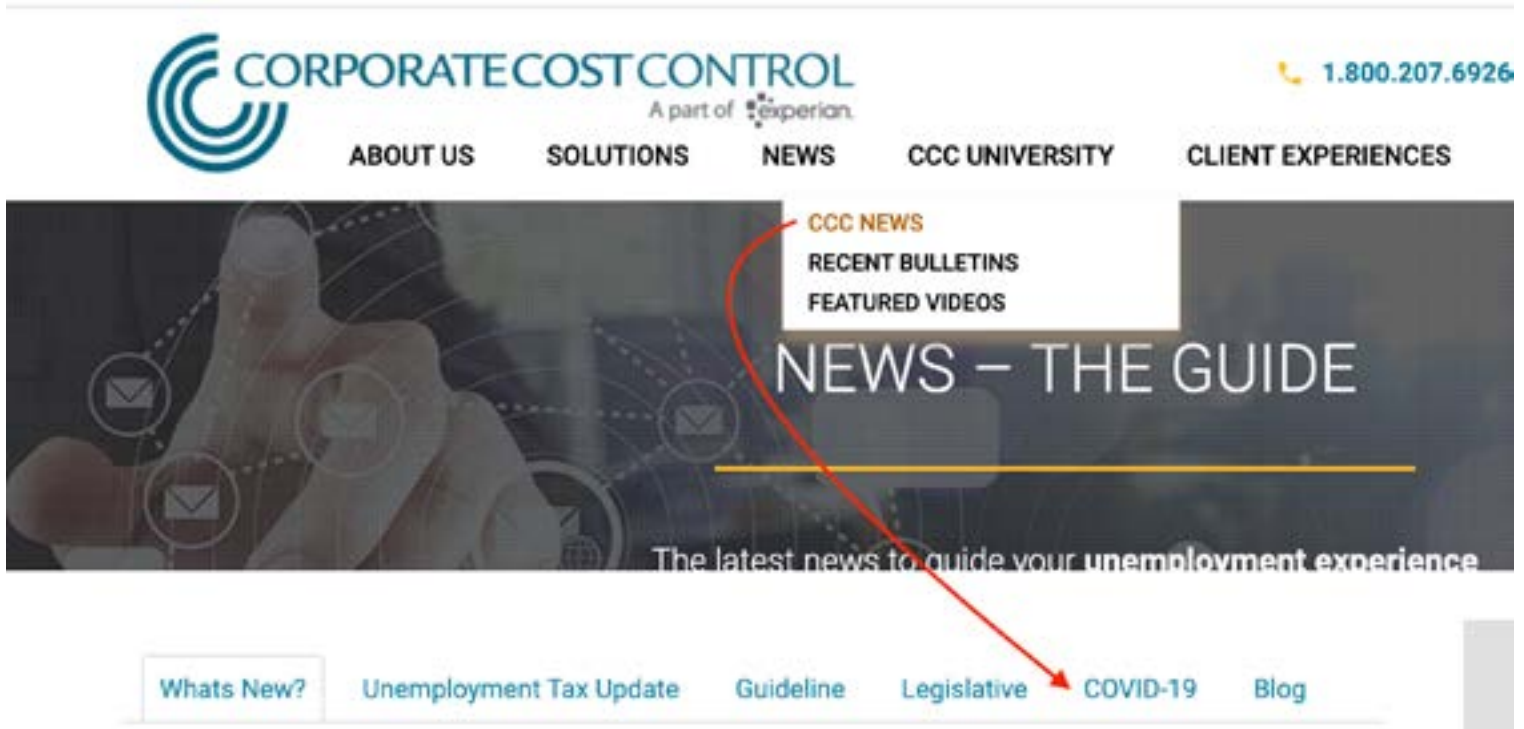
A part of  experian.



As a result of COVID-19, many businesses are working to determine how to assist their workforce through this unprecedented event best. CCC is here to assist you. This document provides the best information that employers can use to determine both the eligibility for the affected worker and the anticipated budget impact on the business' bottom line

CCC will continue to monitor both state and federal legislation and communicate those updates. As many states are still in the process of updating their legislation relative to the federal legislation, please check back often for updates to this document. If a field is empty, it indicates that the state has not provided information at the time of the publishing.

CCC has individual state bulletins and federal legislative information available on our website here:
<https://www.corporatecostcontrol.com/resources/news6/>



If you have questions regarding your business' specific plan please reach out to your CCC Account Executive.



- www.corporatecostcontrol.com
- (800) 207-6926
- contact@corporatecostcontrol.com

The American Rescue Plan

On March 11, 2021, President Biden signed into law the American Rescue Plan Act of 2021. This bill included an approximately \$1.9 trillion coronavirus relief bill, which provides provisions to extend certain unemployment insurance (UI) provisions found in the CARES Act that was passed in March of 2020. The bill, subtitled “Crisis Support for Unemployed Workers” extends many of the provisions of the CARES Act through September 6, 2021 with a few other adjustments. This is our summary of those updates.

Pandemic Unemployment Assistance, Pandemic Emergency Unemployment Compensation, State and Federal Extended Unemployment Benefits, Mixed Earned Unemployment Assistance

- There are no major changes affecting employers in the bill. It simply extends these benefits through September 6, 2021. This increases the extension from 50 to 79 weeks.
- The bill also outlines that benefits received prior to the legislation being passed will not be considered as overpayments.

Waiting Week Waived

- The bill commits to the continuing to cover the first week of benefits is waiting week is waived at 100%.

Big News for Reimbursable Employers!

Emergency Unemployment Relief for Governmental or Nonprofit Employers

- The bill increases the federal government’s commitment to assisting reimbursable employers relieve the burden of significant increases in their unemployment charges and resulting payments to the various state unemployment agencies by increasing their reimbursement from 50 to 75% of charges received during the pandemic.
- Per UIPL 18-20 Change 2. The reimbursement increase to 75% is for weeks paid after March 31, 2021.

Nice to Note

- The federal government remains committed to assisting state unemployment agencies to battle the astronomical fraud issues throughout the country. As well they are promoting increasing equitable access to filing for unemployment and increasing timely payments to claimants. They have an outstanding \$2 billion that remains unclaimed by state unemployment agencies to develop programs in these areas.
- Claimants who have received unemployment benefits after the 2019 tax year will not be taxed for the first \$10,200 if they earn under \$150,000.
- The federal government is also providing increased financial aid for students who either experience unemployment themselves or their responsible parent.

CCC remains committed to keeping our clients informed in issues affecting their business. Please check our website for frequent updates.



Continued Assistance for Unemployed Workers Act of 2020

On December 27, 2020, the President signed H.R.133 - Consolidated Appropriations Act, 2021 which Congress passed on December 21, 2020. This bill included an approximately \$900 billion corona virus relief bill, which provides provisions to extend certain unemployment insurance (UI) provisions found in the CARES Act that was passed in March. The short title to this portion of the bill is titled the "Continued Assistance for Unemployed Workers Act of 2020" and extends many of the provisions of the CARES Act through March 14, 2021 with a few additional provisions as well. This is our summary of those updates.

Pandemic Unemployment Assistance

- This program is adjusted to continue until March 14, 2021.
- Allows for claimants to file appeals on previously denied claims.
- Also provides provisions for waiving overpayment collection mandates.
- Allows individuals to apply for recertification weekly that they are still eligible.
- Failure to file for recertification cannot be the only reason for denial.
- A claimant cannot collect under both provision 2102 and the updated 2107 simultaneously.

Federal Pandemic Unemployment Compensation

- Provides an additional \$300 per week in supplemental unemployment benefits above what recipients are eligible to receive under state law.
- These additional benefits are eligible through March 14, 2021.

Emergency Unemployment Relief for Governmental Entities and Nonprofit Organizations

- Extends the federal government's agreement to reimburse 50% of unemployment charges through March 14, 2021 Federal Funding of the First Week of Regular Unemployment Benefits
- Extends federal funding for states to waive the usual seven-day waiting period for receiving regular benefits until March 14, 2021.

Pandemic Emergency Unemployment Compensation (PEUC)

- Extends benefits for an additional 11 weeks for a total of 50 weeks.
- The weekly benefit amount for the new benefit year must be at least \$25 less than the prior benefit year to qualify
- The state can determine whether or the claimant is then eligible for "regular" immediately or defers this to complete the PEUC collection.
- The state can determine to defer beginning a new benefit year until PEUC is exhausted.
- Or the state can establish a new benefit year AND provide PEUC that equals the prior benefit year allowance benefit amount.
- The claimant can also determine they do not wish to file a new benefit year for regular benefits. The state will then determine eligibility for PEUC.
- Cannot collect PEUC while collecting Extended benefits. Must have exhausted extended benefits.

State Extended Benefits

- Can begin after exhausting PEUC

Federal Extended Benefits

- Extended through March 14, 2021
- Allows for continuing extended benefits for states with high unemployment rates.

Short-time Compensation

- Extends funding for Short-Time Compensation (work share) programs, under which employees whose hours have been reduced may receive a reduced UI benefit to make up for lost wages, through March 14, 2021.



The Continued Assistance for Unemployed Workers Act of 2020 Continued

Mixed Earner Employment Compensation

The purpose of this provision is to compensate self employed individuals for a lower base UI benefit. Previously, these mixed earners were ineligible for PUA because they received some income from traditional employment, but their self-employment income was not used in calculating their base benefit under state law.

- Provides an additional \$100 per week
- Eligibility dependent on earning a minimum of \$5,000 in self-employment income

The act also added two provisions for state unemployment agencies. The purpose of these provisions is to prevent many of the fraudulent claims that have been affecting UI programs across the country.

Requirement for States to Verify Identity of Applicants for PUA

- States must reasonably assure identity verification/validation
- 100% federal funding for the development of these procedures
- Must begin 30 days after enactment of the Act.

Return to Work Reporting Requirement

- States must implement a method to determine if claimants are refusing to return to work. Including
 1. Reporting method for employers to report the refusal
 2. Notice to claimants about the return to work laws in each state including refusals of suitable work, definition of suitable work to include that if claimant's health or safety is at risk, this is considered unsuitable work, how to contest a denial of benefits due to an employer's report.
- Must be put in place within 30 days of enactment of the Act.

There is also a new provision for claimants. This provision attempts to assist state unemployment agencies in collecting repayment for benefits that an individual collected and was not entitled to receive. Overall, it's not different than the policy most states use to collect.

Lost Wages Assistance Recoupment Fairness

- Regarding benefits paid after the Disaster Declaration of the President on March 13, 2020.
- Requires the individual to repay benefits that they weren't entitled to unless:
 1. The claimant is not at fault
 2. The state cannot require the claimant repay in equity and good conscience
- By the state waiving collection, this also waives the federal debt.

Past Legislation

Protecting Nonprofits from Catastrophic Cash Flow Strain Act of 2020

On August 3, 2020, the President signed into law the “Protecting Nonprofits from Catastrophic Cash Flow Strain Act (S.4209)”. The purpose of the act is to ensure that nonprofits, state and local governments, and federally recognized Tribes that operate as reimbursing employers under state unemployment insurance (UI) systems can receive the UI relief secured through the CARES Act without bearing onerous cash flow burdens that threaten liquidity.

Who Does This Affect?

Nonprofit organizations, state and local governments, and federally recognized Indian Tribes who have opted for the reimbursing method of financing through the state unemployment system. This means that reimbursable employers make “payments in lieu of contributions” to finance benefits attributable to them. State Unemployment Agencies then bill reimbursing employers for benefits paid out during that period to their former employees. For every \$1 paid to a claimant under their State Unemployment Insurance account, the employer reimburses the state for that \$1. Reimbursing employers do not pay unemployment insurance payroll taxes.

How Protecting Nonprofits from Catastrophic Cash Flow Strain Act (S.4209) Assists Reimbursable Employers

This legislation enables states to provide the CARES Act’s 50% emergency relief to reimbursing employers without requiring these nonprofits or other entities to pay their full bill first. While the net cost to the employer and the federal government remains the same, as the employer is still responsible for paying 50% of its bill and the federal government will still finance the remaining 50%. For states that have already begun administering Sec. 2103 relief under current law requirements, the legislation includes an explicit safe harbor for claim weeks prior to the date of enactment.

*Certain states have expanded state noncharging for COVID-19 related claims to include reimbursable employers.

The CARES Act Overview

On March 27, 2020 the President signed the \$2 trillion Corona Relief Bill. The new bill provides much more relief than claimants typically are eligible for unemployment benefits. The section of the bill that is relevant for unemployment purposes is the Assistance for American Workers, Families and Businesses “Relief for Workers Affected by Coronavirus act” (find the CARES Act Guide on the CCC COVID-19 page)

Pandemic Unemployment Assistance

Creates a UI program to provide relief for those who are not eligible for “regular” unemployment benefits through the state unemployment agency. Think of these as similar to Disaster Unemployment Benefits.

This includes individuals who:

- Have exhausted regular and/or extended benefits under state or federal law
- Are self employed, seeking part-time, does not have sufficient work history
- Begins January 27, 2020
- To end December 31, 2020
- Not to exceed 39 weeks
- Includes all states and US territories
- Benefit amount determined by state weekly benefit amounts
- 100% funded by the federal government

Will not include:

- Does not include worker able to telework with pay
- Is receiving sick pay or other paid leave benefits

Other requirements to receive PUA:

- The individual must be able available under state laws (which have been waived in most states)
- Meets other criteria from secretary of unemployment



Past Legislation

The Continued Assistance for Unemployed Workers Act of 2020 Continued **PUA Continued**

The reason for unemployment must be certified due to:

- The individual or household/family member has been diagnosed with COVID-19 or is seeking diagnosis
- The individual is providing care for diagnosed household/family member with COVID-19
- The individual is caring for a child or individual who has school or facility closure due to COVID-19 and they cannot work as a result
- The individual is unable to reach place of employment due to quarantine by a healthcare provider due to COVID-19
- The individual was scheduled to work is unable to reach the job or no longer has work due to COVID-19
- The individual has become head of household/major breadwinner due to the head of household dying due COVID-19
- The individual quit their job as a direct result of COVID-19
- The individual's place of employment closed due to COVID-19

Relief for Governmental Agencies/Reimbursable

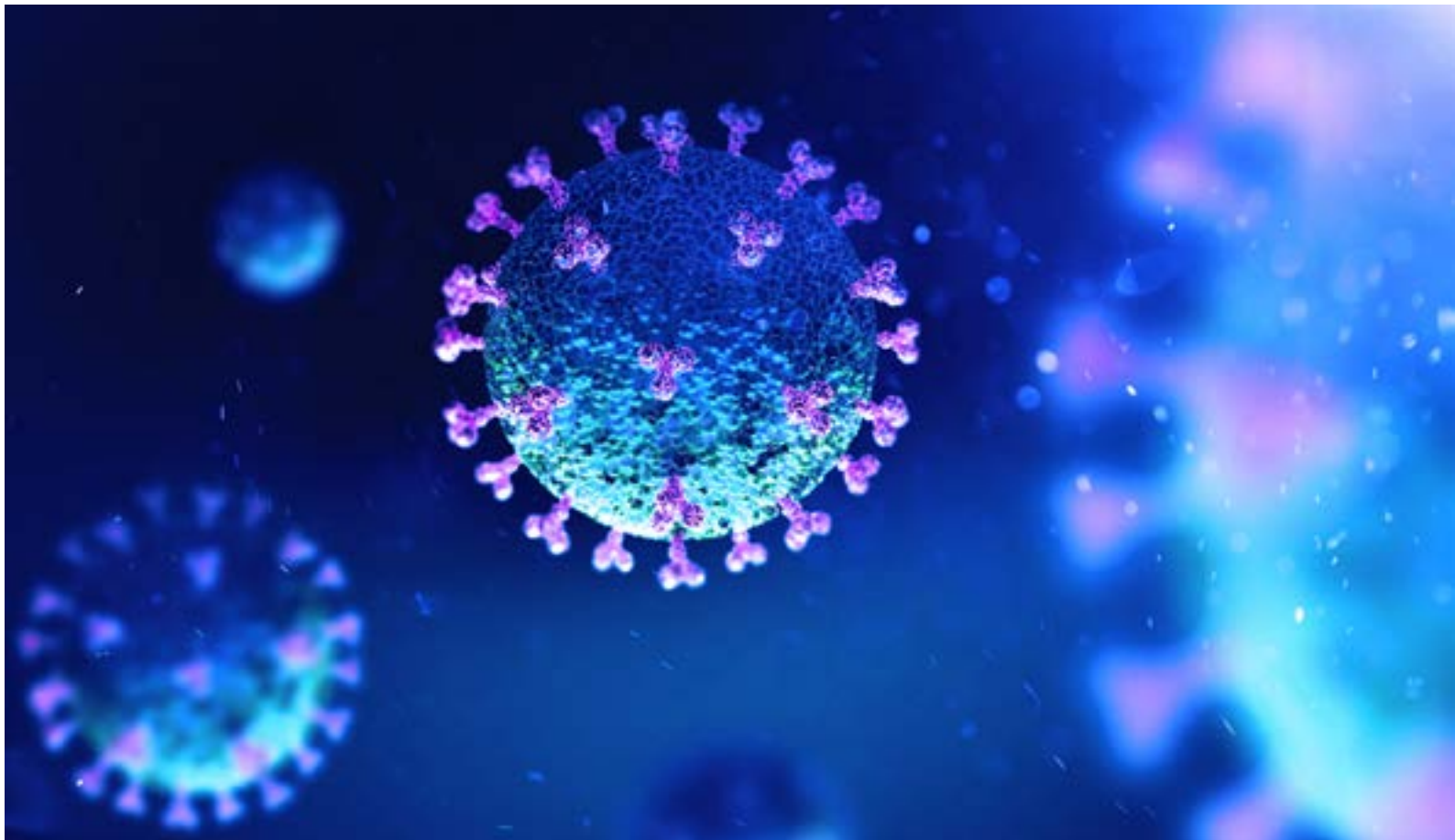
- 50% reimbursement from the federal government for COVID-19 related UI claims

Temporary Federal Reimbursement to States for Waiving the One Week Waiting Period.

- The federal government will reimburse any state that waives to waiting week 100% of those payments.

Pandemic Emergency Unemployment Compensation

- Provides for 13 weeks of extended unemployment benefits for a maximum total of 39 weeks of benefits in each state



Frequently Asked Questions:

When will the additional \$300 payments be made?

There is no date that each state will begin paying. As these need to be programmed into the state unemployment agencies' UI system, CCC will be monitoring this and providing updates as to enactment of each state.

Are self-employed and independent contractors eligible?

Yes. Self-employed and independent contractors, like gig workers and Uber drivers are eligible for Pandemic Unemployment Assistance, Regular UI benefits and/or the Mixed Earner Unemployment Compensation. This also covers workers laid off from churches and religious institutions who may not be eligible under the state's program. This will also include the additional \$300.

If an employee does not qualify for state UI benefits for monetary reasons (not enough wages in the base period) can they still collect the \$300 from Federal government?

Yes. There is a provision in this new law to allow people who have typically not qualified for state unemployment benefits, for monetary reasons, to still collect the \$300 per week, which will be funded by the Federal government.

What about furloughed workers?

Yes. States have policies in place to allow furloughed workers to receive unemployment benefits and part-time workers can receive partial benefits. The Pandemic Unemployment Assistance program also helps workers stay connected to their employer by allowing unemployment benefits for workers who have a job but are unable to work or telework due to COVID-19-related reasons and are not receiving paid leave through their employer.

My business has a lot of part-time workers. We are having to lay them off due a coronavirus reason, but my state doesn't cover part-time workers. Are they eligible?

Yes. Part-time workers would be eligible for benefits, but the benefit amount and how long benefits would last depend on your state. They would also be eligible for the additional \$300 weekly benefit.

What if a worker already has exhausted benefits?

If a claimant has exhausted benefits, they should now be eligible to apply under the Pandemic Unemployment Assistance provision.

How much do unemployed workers get?

This varies depending on the state where your employee is working. You will need to check with that state unemployment agency. The new act provides an additional \$300 per week on top of whatever a person would normally receive in their state – which expires September 6, 2021. This will end up providing a higher than average wage replacement rate for low-wage workers.

Can individuals get more on unemployment than they got in their paycheck?

Yes. The additional \$300 in weekly benefits is designed to keep as many workers as whole as possible through the pandemic. The federal government is not scaling this additional payment so some may temporarily receive more benefit than their paycheck – though that number is very small compared to everyone receiving unemployment. Remember: people receiving Unemployment do not receive health insurance, retirement or other important benefits that can be available at work. The temporary \$300 is only available until September 6, 2021.

How long would the payments last?

Many states already provide 26 weeks of benefits, though some states have trimmed that back while others provide a sliding scale tied to unemployment levels. The Bill provides for a total of 50 weeks of benefits through the various methods at this time. States that have lowered the number of regular state benefits may see a reduced number of eligible weeks. The extra \$300 payment expires September 6, 2021.

Are owners, in now eligible to collect unemployment?

Yes. The newly created Pandemic Unemployment Assistance is available for those who are self employed.

What about PEO business owners?

Officers of corporations maybe be eligible, especially if they are being paid by the PEO. If they are leased employees, they should list the PEO as their employer and file for UI benefits.

Are non-profit or government employers eligible for any relief of charge as a result of the COVID-19 pandemic? How does that affect the \$300 extra payment

Yes. The Federal government will pay 75% of the UI benefits charged to the state unemployment accounts as a direct result of COVID-19. They will also cover 100% of the cost of the \$300 payment.



STATE UNEMPLOYMENT BASICS (A - M)

STATE	MAX DURATION	TAXABLE WAGE BASE	MIN WBA	MAX WBA	AVERAGE WBA
AK	26	\$43,600	\$56	\$370	\$266.67
AL	26	\$8,000	\$45	\$275	\$226.72
AR	16	\$10,000	\$81	\$451	\$267.08
AZ	26	\$7,000	\$187	\$240	\$232.67
CA	26	\$7,000	\$40	\$450	\$335.08
CO	26	\$13,600	\$40	\$649	\$449.91
CT	26	\$15,000	\$15	\$667	\$399.24
DC	26	\$11,800	\$50	\$444	\$359.06
DE	26	\$16,500	\$20	\$400	\$273.73
FL	12	\$7,000	\$32	\$275	\$251.16
GA	14	\$9,500	\$55	\$365	\$303.51
HI	26	\$47,400	\$5	\$648	\$529.13
IA	26	\$32,400	\$72	\$481	\$408.44
ID	26	\$41,600	\$72	\$448	\$339.03
IL	26	\$12,740	\$51	\$484	\$397.49
IN	26	\$9,500	\$37	\$390	\$296.58
KS	26	\$14,000	\$122	\$488	\$385.37
KY	26	\$10,800	\$39	\$569	\$360.28
LA	26	\$7,700	\$10	\$247	\$214.84
MA	26	\$15,000	\$45	\$855	\$537.70
MD	26	\$8,500	\$50	\$430	\$352.32
ME	26	\$12,000	\$80	\$462	\$346.07
MI	26	\$9,000	\$81	\$362	\$323.25
MN	26	\$35,000	\$28	\$740	\$469.51
MO	26	\$11,000	\$35	\$320	\$266.60
MS	20	\$14,000	\$30	\$235	\$211.71
MT	28	\$35,300	\$169	\$572	\$379.16

STATE UNEMPLOYMENT BASICS (N-W)

STATE	MAX DURATION	TAXABLE WAGE BASE	MIN WBA	MAX WBA	AVERAGE WBA
NC	20	\$25,200	\$15	\$350	\$267.80
ND	26	\$38,500	\$43	\$640	\$462.28
NE	26	\$9,000	\$70	\$440	\$347.03
NH	26	\$14,000	\$32	\$427	\$336.21
NJ	26	\$36,200	\$103	\$731	\$461.53
NM	26	\$28,500	\$86	\$461	\$342.10
NV	26	\$33,400	\$16	\$469	\$364.12
NY	26	\$11,800	\$104	\$504	\$364.01
OH	26	\$9,000	\$134	\$480	\$376.64
OK	26	\$24,000	\$16	\$539	\$385.35
OR	26	\$43,800	\$157	\$673	\$414.85
PA	26	\$10,000	\$68	\$572	\$394.79
PR	26	\$7,000	\$33	\$190	\$140.40
RI	26	\$24,600	\$59	\$599	\$368.98
SC	20	\$14,000	\$42	\$326	\$263.00
SD	26	\$15,000	\$28	\$428	\$340.67
TN	26	\$7,000	\$30	\$275	\$240.53
TX	26	\$9,000	\$70	\$535	\$396.71
UT	26	\$36,600	\$31	\$580	\$412.82
VA	26	\$8,000	\$60	\$378	\$315.98
VI	26	\$26,500	\$33	\$552	\$387.43
VT	26	\$16,100	\$71	\$531	\$380.00
WA	26	\$56,500	\$201	\$844	\$478.32
WI	26	\$14,000	\$54	\$370	\$323.08
WV	26	\$12,000	\$24	\$424	\$322.71
WY	26	\$27,300	\$36	\$508	\$396.84

STATE RETURN TO WORK UPDATES (A - M)

STATE	WAITING WEEK REINSTATED	WORK SEARCH REINSTATED	RETURN TO WORK REPORTING
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AK			
AL			https://labor.alabama.gov/nh/NewHireEfile/LogIn.aspx
AR		Y	
AZ			
CA			
CO		Y	https://docs.google.com/forms/d/e/1FAIpQLSfDqhB-bSE670mSBOv_vQQQMrN3r3jrgQQ8ME9bbvoZzhYv1g/viewform
CT			
DC			
DE			https://ui.delawareworks.com/forms/work-refusal/
FL			
GA			https://www.dol.state.ga.us/public/uiben/fraud/reportType
HI			
IA		Y	https://www.iowaworkforcedevelopment.gov/job-offer-decline-form-employers
ID			
IL			https://www2.illinois.gov/ides/IDES%20Forms%20and%20Publications/Refusal-of-Work-Reporting-Form.pdf
IN		Y	https://forms.in.gov/Download.aspx?id=14576
KS	Y	Y	https://www.dol.ks.gov/docs/default-source/employer-documents/k-ben-3118-(12-18).pdf
KY			
LA	Y	Y	https://www2.laworks.net/CAREsact/UI_ROW_Create.asp
MA			https://www.mass.gov/info-details/unemployment-insurance-benefits-and-returning-to-work-guide-for-employers
MD			
ME		Y	https://www.maine.gov/unemployment/ucbr/
MI			
MN			
MO	Y	Y	https://labor.mo.gov/sites/labor/files/2020-5-1%20Slides%20on%20UInteract%20Employer%20Work%20Offer%20Refusal%20Function.pdf
MS		Y	https://mdes.ms.gov/employers/restart-mississippi/
MT			http://www.dli.mt.gov/return-to-work

STATE RETURN TO WORK UPDATES (N - W)

STATE	WAITING WEEK REINSTATED	WORK SEARCH REINSTATED	RETURN TO WORK REPORTING
NC			https://des.nc.gov/need-help/covid-19-information/returning-work
ND		Y	
NE	Y	Y	https://dol.nebraska.gov/PressRelease/Details/153
NH			
NJ			
NM		Y	https://www.dws.state.nm.us/portals/0/dm/business/Guidance_Return_to_Work_COVID-19_.pdf
NV	Y		
NY			
OH			https://secure.jfs.ohio.gov/covid-19-return-to-work/
OK	Y	Y	
OR			
PA			https://www.uc.pa.gov/forms/Pages/UC-1921W-Refusal-of-Suitable-Work.aspx
PR			
RI			
SC			https://dew.sc.gov/docs/default-source/default-document-library/ess-refusal-of-work-job-offer-(002).pdf?sfvrsn=a0d6b4d2_0
SD		Y	https://sdeforms.na2.documents.adobe.com/public/esignWidget?wid=CBFCIBAA3AAABLbLqZhAuMOhKT8OjIBO67PbNZbPylLkYeDb-Lz8rp3tOsqWd-N9FNIYyQyUlviVfvmNfZTc
TN		Y	https://lwdsupport.tn.gov/hc/en-us/requests/new?ticket_form_id=360003403833
TX		Y	https://apps.twc.state.tx.us/EBS_REF/ewrd/employeeWorkRefusalDoc
UT		Y	
VA			https://employer.vec.virginia.gov/eForms/ff02
VI			
VT			https://labor.vermont.gov/unemployment-insurance/refusal-return-work-covid-19
WA		Y	https://esd.wa.gov/unemployment/work/refuse
WI		Y	
WV			https://workforcewv.org/images/files/employers/WorkforceWV-WorkRefusal.pdf
WY		Y	

STATE UI COVID-19 UPDATES (A - M)

STATE	WAITING WEEK WAIVED	WORK SEARCH WAIVED	EMPLOYER NOT CHARGED
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AK	Y	Y	NA
AL	Y	Y	Y**
AR	Y	Y	Y
AZ	Y	Y	Y
CA	Y	Y	Y
CO	Y	Y	Y
CT	Y	Y	Y
DC	Y	Y	Y
DE	Y	Y	Y
FL	Y	Y	Y
GA	N/A	Y	Y
HI	Y	Y	Y
IA	Y	Y	Y*
ID	Y	Y	Y
IL	Y	Y	Y
IN	Y	Y	Y
KS	Y	Y	Y
KY	Y	Y	Y
LA	Y	Y	Y*
MA	Y	Y	Y
MD	N/A	Y	Y
ME	Y	Y	Y
MI	N/A	Y	Y*
MN	Y	Y	Y
MO	Y	Y	Y
MS	Y	Y	Y
MT	Y	Y	Y*

STATE UI COVID-19 UPDATES (N - W)

STATE	WAITING WEEK WAIVED	WORK SEARCH WAIVED	EMPLOYER NOT CHARGED
NC	Y	Y	Y*
ND	Y	Y	Y*
NE	Y	Y	Y
NH	Y	Y	Y*
NJ	N/A	Y	Y
NM	Y	Y	
NV	Y	Y	N
NY	Y		Y
OH	Y	Y	Y****
OK	Y	Y	Y
OR		Y	N
PA	Y	Y	Y
PR	Y		N
RI	Y	Y	Y
SC	Y	Y	Y
SD	Y	Y	Y
TN	Y	Y	Y
TX	Y	Y	Y
UT		Y	Y
VA	Y	Y	N
VI	Y		N
VT	N/A	Y	Y
WA	Y	Y	Y
WI	Y	Y	Y
WV	Y	Y	
WY	N/A		Y*

PER AMERICAN RESCUE ACT 75% REIMBURSEMENT FOR NONPROFITS IN ALL STATES * INCLUDES REIMBURSABLE EMPLOYERS. **EMPLOYER REQUIRED TO REQUEST RELIEF ****OH REIMBURSERS ARE GRANTED 50% REIMBURSEMENT ON ALL CHARGES COVID NOT A REQUIREMENT

STATE CARES INFORMATION (A - M)

STATE	EMERGENCY \$300 ACTIVE	EXTENDED BENEFITS AVAILABLE	PUA ACTIVE	FILING INSTRUCTIONS
AK	Y	Y	Y	http://www.labor.state.ak.us/news/2020/news20-14.htm
AL	Y	Y		https://labor.alabama.gov/COVID/CARES%20Act%20FAQ.pdf
AR	Y		Y	https://pua.arkansas.gov/home
AZ	Y	Y	Y	https://des.az.gov/sites/default/files/media/newsrelease-4-24-2020-DES-Announces-Pandemic-Unemployment-Assistance-System-to-Launch-May-12.pdf?time=1587749484685
CA	Y	Y	Y	https://www.edd.ca.gov/about_edd/coronavirus-2019/pandemic-unemployment-assistance.htm
CO	Y	Y	Y	https://www.colorado.gov/pacific/cdle/covid-19/pua
CT	Y	Y	Y	https://www.ctdol.state.ct.us/fedunemploymentinsprograms.pdf
DC	Y		Y	https://dcdoes.force.com/PUAForm/s/
DE	Y	Y	Y	https://news.delaware.gov/2020/05/04/new-system-to-support-applications-for-pandemic-unemployment-announced/
FL	Y		Y	http://floridajobs.org/docs/default-source/reemployment-assistance-center/cares-act/pua-cares-act-need-to-know-flowchart-042720.pdf?sfvrsn=a3b746b0_4
GA	Y	Y	Y	https://dol.georgia.gov/pua
HI	Y		Y	https://pua.hawaii.gov/_/#
IA	Y	Y	Y	https://www.iowaworkforcedevelopment.gov/iowa-workforce-development-outlines-cares-act-benefits-and-implementation
ID	Y	Y	Y	https://www.labor.idaho.gov/dnn/Unemployment-Benefits/Pandemic-Unemployment-Assistance#2
IL	Y	Y	Y	https://www2.illinois.gov/ides/News%20%20Announcements%20Doc%20Library/Federal-Stimulus-FAQ-April2020.pdf
IN	Y	Y	Y	https://www.in.gov/dwd/files/DWD_CARES_Act_QA_URL_Final.pdf
KS	Y			https://www.facebook.com/KansasDOL/photos/a.204146956311366/3003869186339115/?type=3
KY	Y			https://uiclaims.des.ky.gov/ebenefit/eben.htm
LA	Y	Y	Y	https://www.louisianaworks.net/hire/vosnet/Default.aspx
MA	Y	Y	Y	https://www.mass.gov/how-to/apply-for-pandemic-unemployment-assistance
MD	Y	Y	Y	https://beacon.labor.maryland.gov/beacon/claimant-page.html
ME	Y		Y	https://www.maine.gov/unemployment/pua/
MI	Y	Y	Y	https://miwam.unemployment.state.mi.us/CImMiWAM/_/
MN	Y	Y	Y	https://www.uimn.org/applicants/needtoknow/news-updates/covid19-pua.jsp
MO	Y	Y	Y	https://labor.mo.gov/coronavirus
MS	Y		Y	https://mdes.ms.gov/unemployment-claims/covid19/pandemic-unemployment-assistance-pua/
MT	Y	Y	Y	https://mtpua.mt.gov/_/

STATE CARES INFORMATION (N-V)

STATE	EMERGENCY \$600 ACTIVE	EXTENDED BENEFITS AVAILABLE	PUA ACTIVE	FILING INSTRUCTIONS
NC	Y		Y	https://files.nc.gov/des/press-release/files/pua_tipsheet_apr24_m.pdf
ND	Y	Y	Y	https://www.jobsnd.com/pandemic-unemployment-assistance-pua
NE	Y	Y	Y	https://dol.nebraska.gov/webdocs/Resources/Items/CARES%20Act%20and%20UI%20FAQs%20NE%204-10-20.pdf
NH	Y			
NJ	Y	Y	Y	https://myunemployment.nj.gov/labor/myunemployment/assets/pdfs/UI_process_selfemployed.pdf
NM	Y	Y	Y	https://www.newmexico.gov/2020/04/09/link-to-self-employment-stimulus-payment-now-available/
NV	Y			https://cms.detr.nv.gov/Content/Media/COVID_19_CARES_ACT_ENG.pdf
NY	Y	Y	Y	https://www.labor.ny.gov/ui/pandemic-unemployment-assistance.shtm
OH	Y		Y	https://cares.unemployment.ohio.gov/
OK	Y		Y	https://ui.ok.gov/en/service/Disaster_Or_Pandemic_Unemployment_Initial_Assistance_Request
OR	Y	Y	Y	https://govsite-assets.s3.amazonaws.com/xFsE8affQqOZHXRjukyT_How%20to%20file%20PUA%20Application-%20EN%20.pdf
PA	Y		Y	https://dlr.sd.gov/ra/pua.aspx
PR	Y			
RI	Y	Y	Y	http://www.dlt.ri.gov/ui/fileclaim2.htm
SC	Y		Y	https://dew.sc.gov/docs/default-source/default-document-library/pua-claim-pdf-tutorial.pdf?sfvrsn=cd7de3eb_0
SD	Y	Y	Y	https://dlr.sd.gov/ra/cares.aspx
TN	Y		Y	https://www.tn.gov/workforce/covid-19/faq/selfemployed.html
TX	Y	Y	Y	https://www.twc.texas.gov/news/covid-19-resources-job-seekers#COVID1StimulusBillUpdate
UT	Y	Y	Y	https://jobs.utah.gov/sso/login
VA	Y			https://www.vec.virginia.gov/node/11790
VI	Y		Y	https://www.vec.virginia.gov/html/pua.html
VT	Y		Y	https://labor.vermont.gov/CARESact_Vermont/SelfEmployed
WA	Y	Y	Y	https://esd.wa.gov/unemployment/self-employed
WI	Y	Y	Y	https://dwd.wisconsin.gov/uiben/pua/apply/
WV	Y		Y	https://pua.workforcewv.org/vosnet/Default.aspx
WY	Y		Y	https://wvui.wyo.gov/benefits/home.do

UNEMPLOYMENT TAX PAYMENT AND FILING DEADLINES (A-IL)

STATE	FILING DEADLINE	PAYMENT DEADLINE	COMMENTS
AK	4/30/20	4/30/20	
AL	4/30/20	4/30/20	
AR	4/30/20	4/30/20	
AZ	6/1/20	6/1/20	
CA	4/30/30	4/30/20	If you are experiencing a hardship as a result of COVID-19, you may request up to a 60-day extension of time to file your state payroll reports and/or deposit state payroll taxes without penalty or interest. A written request for extension must be received within 60 days from the original delinquent date of the payment or return.
CO	4/30/20	4/30/20	If you or a family member are in quarantine or if your business operations are severely affected by the COVID-19 pandemic, contact cdle_employer_services@state.co.us or call 303-318-9100 and submit the reports when you can.
CT	4/30/20	4.30/20	
DC	4/30/20	4/30/20	On a case-by-case basis, financial penalties assessed to delinquent employers may be waived, if the delays are a result of COVID-19 impacts
DE	4/30/20	4/30/20	
FL	4/30/20	4/30/20	Reemployment tax was not included in Order of Emergency Waiver/Deviation Number # 20-52-DOR-002. The due date for the 2020 first quarter reporting period (January-March 2020) is April 30, 2020. If you are experiencing challenges in remitting payment, there is an installment payment option to remit one-fourth (¼) of your reemployment tax due for the first quarter reporting period, plus the \$5 installment plan fee, by April 30 and then remit the remaining amount due in three additional installments (due by July 31, October 31, and December 31). If you would like more information, please contact the Department at (850) 488-6800 or email COVID19TAXHELP@floridarevenue.com and provide the following: 1. Your name, phone number and email address 2. The account information (business partner number, certificate number, or federal employer identification number) 3. Your relationship to the business We will discuss your situation and help determine how best to resolve the tax issue with you.
GA	4/30/20	4/30/20	
HI	4/30/20	4/30/20	
IA	4/30/20	4/30/20	Exception is employers with 50 or fewer employees. Eligible employers will have until July 31, 2020 to make the payment . Eligible employers must also be in good standing with no delinquencies in quarterly payments.
ID	4/30/20	4/30/20	
IL	4/30/20	4/30/20	At this time, the law has not been changed to give employers extra time for filing monthly or quarterly wage reports. However, employers are reminded that they can file a written request with the Director prior to the wage report filing due date to ask for an extension to file the wage report. The maximum extension for filing a monthly wage report is 15 days. The maximum extension for filing a quarterly wage report is 30 days. In order to make the request for an extension, the employer must state a reason for the request. Employers are encouraged to file their requests for extension via the MyTax website.

UNEMPLOYMENT TAX PAYMENT AND FILING DEADLINES (IN-O)

STATE	FILING DEADLINE	PAYMENT DEADLINE	COMMENTS
IN	5/31/20	5/31/20	DWD will waive penalties and interest for 31 days. Reports and payments made on or before 05/31/2020 will not be assessed any penalty or interest.
KS	4/30/20	4/30/20	Guidance from Kansas Dept of Labor UI Tax Division suggests you should file your tax return but if you are unable to make the payment by the deadline which is directly related to COVID-19, you can do so after the deadline without interest.
KY	4/30/20	4/30/20	
LA	6/30/20	6/30/20	
MA	4/30/20	4/30/20	Employers directly affected by COVID-19 may request up to a 60 day extension of time from the department to file reports, pay contributions or make payments in lieu of contributions as required by 430 CMR 5.02.04 and 5.06 without penalty or interest. A written request for extension must be received within 60 days from the original due date of the payment or return. Please email extension requests to revenue.enforcement@detma.org no later than April 30, 2020. Approved requests will be relieved from quarter 1 of 2020 interest and penalties through June 30, 2020.
MD	4/30/20	6/1/20	The due date for filing the 1st quarter Contribution/Wage Report is April 30, 2020. The timely filing of wage reports is necessary to determine monetary eligibility for claimants and to preserve the integrity of the unemployment insurance program. Although the due date for filing the 1st quarter Contribution/Wage Report is April 30, 2020, tax payments for the 1st quarter will be considered timely if received by June 1, 2020. Therefore, interest for the 1st quarter of 2020 tax payments will not be charged for lack of payment until after June 1, 2020. If payment is received after June 1st, interest will be charged from May 1st.
ME	4/30/20	4/30/20	
MI	4/30/20	4/30/20	
MN	4/30/20	4/30/20	
MO	4/30/20	6/1/20	
MS	4/20/20	4/30/20	
MT	4/30/20	4/30/20	
NC	4/30/20	4/30/20	
ND	4/30/20	4/30/20	
NE	4/30/20	4/30/20	
NH	4/30/20	4/30/20	
NJ	4/30/20	4/30/20	
NM	4/30/20	4/30/20	
NV	4/30/20	4/30/20	
NY	4/30/20	4/30/20	
OH	4/30/20	4/30/20	The filing deadline is not being extended. However, an executive order issued by Governor DeWine waives penalties for late reporting and payments during Ohio's emergency declaration period. More guidance on this is forthcoming.
OK	4/30/20	4/30/20	
OR	4/30/20	4/30/20	Effective 5/7/20 the state is may request waiver of penalties or late fees for delinquent payments.

UNEMPLOYMENT TAX PAYMENT AND FILING DEADLINES (P-W)

STATE	FILING DEADLINE	PAYMENT DEADLINE	COMMENTS
PA	4/30/20	4/30/20	
PR	7/31/2020	4/30/20	2nd quarter filing is extended to August 31, 2020.
RI	4/30/20	4/30/20	
SC	4/30/20	6/1/20	To assist employers during the COVID-19 pandemic, SC is offering additional time to pay quarterly unemployment insurance (UI) taxes for the first quarter, 2020, normally due April 30 until June 1, 2020. Penalty and interest will not be charged if payments is made by June 1. SC is automatically applying this tax relief for all employers; you don't need to take any additional action. Wage report filings are still due no later than April 30. This extension only applies to tax payments and will not extend the deadline by which you must file your quarterly wage report. Wage reports submitted timely by employers are necessary to determine if claimants are monetarily eligible to receive benefits. Accordingly, DEW must require the wage reports by the prescribed deadline of April 30, 2020.
SD	4/30/20	4/30/20	
TN	4/30/20	4/30/20	Employers can request an extension through the regular process for doing so.
TX			1-3 QUARTERS PAYMENT DEADLINES HAVE BEEN DELAYED.
UT	4/30/20	4/30/20	
VA	4/30/20	4/30/20	
VI	4/30/20	4/30/20	
VT	4/30/20	4/30/20	
WA	4/30/20	4/30/20	An unprecedented number of Washingtonians are applying for unemployment and your reports are crucial to finding out if they can establish a claim. Quarterly tax reports are due April 30, 2020. We are offering more leniency to employers who can't file on time because of COVID-19. You will need to request a penalty waiver in writing. Late reports and responses impact benefit claims. At the same time, we know COVID-19 has disrupted operations for many businesses. We've made emergency rules to offer more leniency for meeting UI deadlines. We may now waive penalties for responses that are late because of COVID-19. Please do everything you can to provide information on time. You will need to request a penalty waiver in writing.
WI	4/30/20	4/30/20	
WV	4/30/20	4/30/20	
WY	4/20/20	4/30/20	

STATE UI WEBSITES (A - M)

STATE	STATE UI WEBSITE	CLAIM FILING WEBSITE	COVID-19 INFORMATION
AK	http://www.labor.state.ak.us	https://labor.alaska.gov/unemployment/	https://labor.alaska.gov/unemployment/COVID-19.htm
AL	https://labor.alabama.gov/unemployment.aspx	https://labor.alabama.gov/uc/Claims/default.aspx	https://labor.alabama.gov/covid19resources.aspx
AR	https://www.dws.arkansas.gov	https://www.ezarc.adws.arkansas.gov	https://www.dws.arkansas.gov/src/files/RE-VISED_AND_UPDATED_notice_to_individuals_inquiring_2020_March_21.pdf
AZ	https://des.az.gov	https://des.az.gov/services/employment/unemployment-individual/file-your-weekly-ui-claims	https://des.az.gov/services/coronavirus
CA	https://www.edd.ca.gov	https://www.edd.ca.gov/unemployment/filing_a_claim.htm	https://www.edd.ca.gov/about_edd/coronavirus-2019.htm
CO	https://www.colorado.gov/cdle/unemployment	https://www.colorado.gov/pacific/cdle/file-claim	https://www.colorado.gov/pacific/cdle/covid-19-employers
CT	http://www.ctdol.state.ct.us	http://www.ctdol.state.ct.us/UI-OnLine/index.htm	http://www.ctdol.state.ct.us/DOLCOVIDFAQ.PDF
DC	https://does.dc.gov	https://does.dc.gov/service/start-your-unemployment-compensation-process	https://does.dc.gov/page/unemployment-compensation
DE	https://ui.delawareworks.com	https://uics.delawareworks.com/Forms/Form_WL1	https://news.delaware.gov/2020/03/17/the-delaware-department-of-labor-expands-unemployment-benefits-to-workers-affected-by-the-covid-19-pandemic/
FL	http://www.floridajobs.org	https://connect.myflorida.com/Claimant/Core/Login.ASPX	http://www.floridajobs.org/docs/default-source/reemployment-assistance-center/new-individual-faq-includes-cares-act-final.pdf?sfvrsn=5f2547b0_38
GA	https://dol.georgia.gov	https://dol.georgia.gov/unemployment-benefits	https://dol.georgia.gov/gdol-covid-19-information
HI	http://labor.hawaii.gov/ui/	https://huiclaims.hawaii.gov/#/	https://labor.hawaii.gov/covid-19-labor-faqs/
IA	https://www.iowaworkforcedevelopment.gov	https://www.iowaworkforcedevelopment.gov/pua-information	https://www.iowaworkforcedevelopment.gov/COVID-19
ID	https://labor.idaho.gov/dnn/Default.aspx?alias=la%ADbor.idaho.gov/dnn/idl	https://www2.labor.idaho.gov/ClaimantPortal/Login	https://labor.idaho.gov/dnn/COVID-19
IL	https://www2.illinois.gov/ides/Pages/default.aspx	https://www2.illinois.gov/ides/individuals/UnemploymentInsurance/Pages/default.aspx	https://www2.illinois.gov/ides/Pages/COVID-19-and-Unemployment-Benefits.aspx
IN	https://www.in.gov/dwd/2362.htm	https://www.in.gov/dwd/2362.htm	https://www.in.gov/dwd/19.htm
KS	https://www.dol.ks.gov/Default.aspx	https://www.getkansasbenefits.gov/BenefitsStartMenu.aspx	https://www.dol.ks.gov/covid19response
KY	https://kcc.ky.gov/Pages/default.aspx	https://uiclaims.des.ky.gov/ebenefit/eben.htm	https://kcc.ky.gov/Pages/COVID19-UI-Frequently-Asked-Questions.aspx
LA	http://www.laworks.net	http://www.laworks.net/UnemploymentInsurance/UI_Claimants.asp	http://www.laworks.net/PublicRelations/COVID_19_Information.asp
MA	https://www.mass.gov/unemployment-insurance-ui-online	https://www.mass.gov/unemployment-insurance-ui-online	https://www.mass.gov/resource/information-on-unemployment-and-coronavirus-covid-19
MD	https://www.dllr.state.md.us/employment/unemployment.shtml	https://secure-2.dllr.state.md.us/NetClaims/Welcome.aspx	https://www.dllr.state.md.us/employment/ui-covidfaqs.shtml
ME	https://www.maine.gov/labor/	https://www.maine.gov/unemployment/claimants/	https://www.maine.gov/labor/covid19/
MI	https://www.michigan.gov/leo/0,5863,7-336-78421_97241---,00.html	https://miwam.unemployment.state.mi.us/Clim-MiWAM/_/	https://www.michigan.gov/leo/0,5863,7-336-78421_97241_98677---,00.html
MN	https://www.uimn.org/uimn/	https://uimn.org/applicants/	https://www.uimn.org/applicants/needtoknow/news-updates/covid-19.jsp
MO	https://labor.mo.gov	https://uinteract.labor.mo.gov/benefits/home.do	https://labor.mo.gov/coronavirus
MS	https://mdes.ms.gov	https://mdes.ms.gov/information-center/about-mdes/online-services/	https://mdes.ms.gov/unemployment-claims/covid19/
MT	http://uid.dli.mt.gov	https://montanaworks.gov	http://dli.mt.gov/employer-covid-19

STATE UI WEBSITES (N - W)

STATE	STATE UI WEBSITE	CLAIM FILING WEBSITE	COVID-19 INFORMATION
NC	https://des.nc.gov/	https://des.nc.gov/apply-unemployment/filing-your-unemployment-application	https://des.nc.gov/need-help/covid-19-information
ND	https://www.jobsnd.com/	https://apps.nd.gov/jsnd/uiiaclaims/login.htm	https://www.jobsnd.com/news/unemployment-insurance-and-covid-19-frequently-asked-questionsf
NE	https://www.dol.nebraska.gov/	https://networks.nebraska.gov/vosnet/Default.aspx	https://dol.nebraska.gov/PressRelease/Details/141
NH	https://www.nhes.nh.gov/	https://www.nhes.nh.gov/services/claimants/file.htm	MAIN PAGE
NJ	https://www.nj.gov/labor/	https://myunemployment.nj.gov/labor/myunemployment/before/about/howtoapply/index.shtml	https://www.nj.gov/labor/employer-services/business/covid.shtml
NM	https://www.dws.state.nm.us/en-us/	https://sam.dws.state.nm.us/Core/Login.ASPX	https://www.dws.state.nm.us/COVID-19-Info
NV	http://ui.nv.gov/	http://ui.nv.gov/css.html	https://detr.nv.gov/Page/COVID-19_(Coronavirus)_Information_for_Claimants_and_Employers
NY	https://labor.ny.gov/unemploymentassistance.shtm	https://www.labor.ny.gov/ui/how_to_file_claim.shtm	MAIN PAGE
OH	https://unemployment.ohio.gov/	http://jfs.ohio.gov/ouio/ClaimInformationPage.stm	http://jfs.ohio.gov/ouio/CoronavirusAndUI.stm
OK	https://www.ok.gov/oesc/	https://www.ok.gov/oesc/Claimants/	https://www.ok.gov/oesc/Businesses/Employer_FAQs_about_UI_and_COVID-19/index.html
OR	https://www.oregon.gov/employ/pages/default.aspx	https://secure.emp.state.or.us/ocs4/ic/ic-step1.cfm?ID=112294387&lang=E	https://govstatus.egov.com/ORUnemployment_COVID19
PA	https://www.uc.pa.gov/Pages/default.aspx	https://www.uc.pa.gov/unemployment-benefits/file/Pages/File%20an%20Initial%20Claim.aspx	https://www.uc.pa.gov/COVID-19/Pages/Employer-COVID19-FAQs.aspx
PR	https://www.trabajo.pr.gov	https://www.trabajo.pr.gov/desempleo_en_linea.asp	
RI	http://www.dlt.ri.gov/ui/	https://dltweb.dlt.ri.gov/UIClaims2013/intro/index.aspx?AC=yes	http://www.dlt.state.ri.us/pdfs/COVID-19%20Workplace%20Fact%20Sheet.pdf
SC	https://dew.sc.gov/	https://dew.sc.gov/home/how-do-i-file-an-unemployment-claim	https://dew.sc.gov/docs/default-source/covid-19/coronavirus-and-unemployment-benefits.pdf?sfvrsn=9e21cba5_4
SD	https://dlr.sd.gov/ra/default.aspx	https://dlr.sd.gov/ra/individuals/file_claim.aspx	https://dlr.sd.gov/ra/covid_19_ra_eligibility.aspx
TN	https://www.tn.gov/workforce/unemployment.html	https://www.tn.gov/workforce/unemployment/apply-for-benefits.html	https://www.tn.gov/content/dam/tn/workforce/documents/TNUnemploymentFAQS4720203.pdf
TX	https://twc.texas.gov/	https://www.twc.texas.gov/jobseekers/unemployment-benefits-services	https://twc.texas.gov/news/covid-19-resources-employers#unemploymentBenefits
UT	https://jobs.utah.gov/ui/employer/employerhome.aspx	https://jobs.utah.gov/ui/home/	https://jobs.utah.gov/covid19/uifaqemployees.pdf
VA	http://www.vec.virginia.gov/	https://www.vawc.virginia.gov/vosnet/registration/ind/uiclaim.aspx	https://www.governor.virginia.gov/media/governorvirginiagov/governor-of-virginia/pdf/Frequently-Asked-Questions-from-Workers-Regarding-COVID-19.pdf
VI	https://www.vidol.gov/	http://www.vidol.gov/unemployment-insurance/	https://www.vidol.gov/cv19/
VT	https://labor.vermont.gov/?tabid=109	https://labor.vermont.gov/unemployment-insurance/ui-claimants	https://labor.vermont.gov/covid19
WA	https://esd.wa.gov/	https://esd.wa.gov/unemployment	https://esd.wa.gov/newsroom/covid-19
WI	https://dwd.wisconsin.gov/ui/	https://dwd.wisconsin.gov/uiben/	https://dwd.wisconsin.gov/covid19/public/ui.htm
WV	https://workforcewv.org/	https://workforcewv.org/unemployment	
WY	http://wyomingworkforce.org/	https://wyui.wyo.gov/benefits/home.do	http://wyomingworkforce.org/covid19-resources/

PARTIAL BENEFITS (A - M)

STATE	Definition Of Partial Unemployment: Week Of Less Than Full-Time Work If Earnings Are Less Than	Earnings Disregarded In Computing Weekly Benefit For Partial Unemployment
AK	1 $\frac{1}{3}$ x WBA + \$50	$\frac{1}{4}$ wages over \$50
AL	WBA	\$15
AR	WBA + 2/5 WBA	2/5 WBA
AZ	WBA	\$30
CA	WBA	Greater of \$25 or $\frac{1}{4}$ of wages
CO	WBA	$\frac{1}{4}$ WBA
CT	1 $\frac{1}{2}$ + basic WBA	$\frac{1}{3}$ wages; includes holiday pay in the remuneration for determining partial benefits
DC	WBA + \$20	1/5 wages + \$20
DE	WBA + greater of \$10 or $\frac{1}{2}$ WBA	Greater of \$10 or $\frac{1}{2}$ WBA
FL	WBA	8 x Federal hourly minimum wage
GA	WBA	\$50; excludes payments for jury service
HI	WBA	\$150
IA	WBA + \$15	$\frac{1}{4}$ WBA
ID	WBA + $\frac{1}{2}$ WBA	$\frac{1}{2}$ WBA
IL	WBA	$\frac{1}{2}$ WBA
IN	WBA	Greater of \$3 or 1/5 WBA from other than base period ERs
KS	WBA	$\frac{1}{4}$ WBA
KY	1 $\frac{1}{4}$ x WBA	1/5 wages
LA	WBA	Lesser of $\frac{1}{2}$ WBA or \$50
MA	WBA	$\frac{1}{3}$ WBA; earnings plus WBA may not equal or exceed the worker's AWW
MD	AUGMENTED WBA	\$100
ME	WBA + \$5	\$25; excludes wages received by members of the National Guard and organized labor, including base pay and allowances or any amounts received as a volunteer emergency medical services worker
MI	1 $\frac{1}{2}$ x WBA	For each \$1 earned, WBA reduced by 50 cents (benefits and earnings cannot exceed 1 $\frac{1}{2}$ WBA); earnings above $\frac{1}{2}$ WBA result in dollar-for-dollar reduction in WBA; if the resulting WBA is zero weeks of benefits Payable reduced by 1 week
MN	WBA	For each \$1 earned, WBA reduced by 55 cents; no deduction for jury pay and wages earned for services performed in National Guard and military reserve, and as a volunteer firefighter or in ambulance services
MO	WBA + \$20 or 1/5 WBA, whichever is greater	\$20 or 1/5 WBA, whichever is greater; excludes termination pay, severance pay, and wages from service in the organized militia for training or authorized duty from benefit computation
MS	WBA	\$40
MT	2 x WBA	$\frac{1}{2}$ wages over $\frac{1}{4}$ WBA

PARTIAL BENEFITS (N-W)

STATE	Definition Of Partial Unemployment: Week Of Less Than Full-Time Work If Earnings Are Less Than	Earnings Disregarded In Computing Weekly Benefit For Partial Unemployment
NC	Week of less than 3 customary scheduled full-time days	1/10 AWW in HQ
ND	WBA	3/5 WBA
NE	WBA	¼ WBA
NH	WBA	3/10 WBA
NJ	WBA + greater of \$5 or 1/5 WBA	Greater of \$5 or 1/5 WBA
NM	WBA	1/5 WBA; excludes payments for jury service
NV	WBA	¼ wages
NY	Benefits paid at the rate of ¼ WBA for each effective day within a week beginning on Monday (effective day defined as 4th and each subsequent day of total unemployment in a week in which claimant earns not more than \$300)	Benefits paid at the rate of ¼ WBA for each effective day within a week beginning on Monday (effective day defined as 4th and each subsequent day of total unemployment in a week in which claimant earns not more than \$300)
OH	WBA	1/5 WBA
OK	WBA + \$100	\$100
OR	WBA	⅓ WBA; or 10 x state minimum wage (\$8.40 in 2010); excludes wages from service in the organized militia for training or authorized duty from benefit computation
PA	WBA + 30%(Max) WBA	30% WBA
PR	1½ x WBA; week in which wages or remuneration from self-employment are less than 1½ times claimant's WBA or the claimant performs no service for a working period of 32 hours or more in a week	WBA
RI	BASIC WBA	1/5 WBA
SC	WBA	¼ WBA
SD	WBA	¼ wages over \$25
TN	WBA	Greater of \$50 or ¼ WBA
TX	WBA + greater of \$5 or ¼	Greater of \$50 or ¼ WBA
UT	WBA	3/10 WBA
VA	WBA	\$50
VI		
VT	WBA + \$15 provided the claimant works less than 35 hours (35 hours is considered full-time employment)	Greater of \$40 or 3/10 WBA
WA	1⅓ x WBA + \$5	¼ wages over \$5
WI	Any week the worker receives any wages. (no worker may be eligible for partial benefits if the benefit payment is < \$5; or if an employer paid the worker at least 80% of the BPW; 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 HQ)	\$30 plus 33% of wages in excess of \$30 (excludes wages received as a volunteer firefighter or voluntary medical technician from benefit computation)
WV	WBA + \$61	\$60
WY	WBA	½ WBA

WORKSHARE/SHORT-TIME COMPENSATION

Work sharing, or short-time compensation (STC), is an Unemployment Insurance (UI) program that allows an employer to reduce the number of hours an employee works during a week while unemployment compensation makes up some of the difference in income. The following are state unemployment agencies that participate in the program and the link to their program information. During the COVID-19 pandemic, the federal government is endorsing these programs through the state unemployment agencies.

AZ	MN
AR	MO
CA	NH
CO	NY
CT	OH
DC	OR
FL	PA
IA	RI
KS	TX
ME	VT
MD	WA
MA	WI
MI	USA

Louisiana, Nebraska, Oklahoma & Virginia programs have been repealed.

UI SEPARATION NOTIFICATION

The following are the 14 states that have regulations for employers to provide workers with a separation notice upon termination of employment. While state requirements are in effect during the COVID-19 pandemic, CCC has noted that the states are not being strict in enforcement.

STATE	FORM	FORM NAME	LINK
AZ	UIB-1241A	Take Care of Unemployment Business by Internet or Telephone	https://des.az.gov/sites/default/files/dl/UIB-1241A.pdf
CA	DE 2320	California's programs for the unemployed	https://www.edd.ca.gov/pdf_pub_ctr/de2320.pdf
CT	UC-61	Unemployment Notice	https://www.ctdol.state.ct.us/HP/UC-61Fillable.pdf
GA	DOL 800	Separation Notice	https://dol.georgia.gov/sites/dol.georgia.gov/files/related_files/document/dol800.pdf
IA	60-0154	Notice of Separation or Refusal of Work	https://www.iowaworkforcedevelopment.gov/sites/search.iowaworkforcedevelopment.gov/files/documents/60-0154%20Notice%20of%20Separation%20or%20Refusal%20of%20Work.pdf
IL	CLI111L	What Every Worker Should Know About Unemployment Insurance	https://www2.illinois.gov/ides/IDES%20Forms%20and%20Publications/CLI111L.pdf
LA	LWC-77	Form 77/Separation Notice	https://www.louisianaworks.net/hire/vosnet/EmployeeSeparationNoticeRedirector.aspx
MA	0590-A	How to File a Claim for Unemployment Benefits	https://www.mass.gov/files/documents/2018/01/29/Form%20590-A-English%201-26-18.pdf
MI	UIA 1711	Unemployment Compensation Notice to Employee	https://www.michigan.gov/documents/ui_a_UC1710_76109_7.pdf
NV	NUCS-4139	Information for the Unemployed worker (form is on page 70 of the Employer Handbook)	https://ui.nv.gov/ess.html
NJ	BC-10	Instructions for Claiming Unemployment Benefits	https://www.nj.gov/labor/forms_pdfs/ui/BC10.pdf
NY	IA 12.3	Record of Employment	https://labor.ny.gov/formsdocs/ui/IA12_3.pdf
PA	UC-1609	Employer Information	https://www.uc.pa.gov/Documents/UC_Forms/UC-1609.pdf
TN	LB-0489	Separation Notice	https://www.tn.gov/content/dam/tn/workforce/documents/Forms/LB-0489.pdf

Indiana, New Hampshire, Mississippi and South Carolina are now requiring notification of the ability to file for unemployment and specific information to have available for the state unemployment agency when filing. This can be done via letter, email or flyer. CCC recommends including this information in your termination paperwork.

CCC Nationwide



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STATES OFFERING EXTENDED BENEFITS (Non - PEUC)

Each state that is providing extended benefits, requires that claimants exhaust the federally funded Pandemic Emergency Unemployment Compensation of 13 weeks, in order to be eligible for the state funded extended benefits.

AK	Beginning May 3, 2020	MT	13 weeks beginning June 30, 2020
AL	13 weeks beginning July 5, 2020	NC	9.6 weeks
AZ	13 weeks beginning June 14, 2020	NE	13 weeks beginning June 14, 2020
AR	8 weeks beginning June 6, 2020	NJ	20 weeks beginning July 1, 2020
CA	20 weeks beginning July 1, 2020	NM	13 weeks beginning June 26, 2020
CT	13 weeks beginning May 1, 2020	NV	7 weeks
DC	13 weeks beginning May 24, 2020	NY	20 weeks beginning July 5, 2020
DE	13 weeks beginning June 28, 2020	OH	20 weeks
GA	20 weeks beginning May 10, 2020	OR	20 weeks beginning June 28, 2020
IA	13 weeks or 50% of original UI entitlement, whichever is less beginning July 19, 2020	PA	13 weeks beginning May 3, 2020
ID		PR	13 weeks
IL	20 weeks	SC	16 weeks beginning June 28, 2020
IN	13 weeks beginning June 7, 2020	TX	13 weeks beginning July 4, 2020
KS	Beginning June 7, 2020	UT	13 weeks beginning June 13, 2020
MA	13 weeks beginning May 9, 2020	VT	20 weeks
MD	13 weeks beginning April 27, 2020	WA	20 week beginning May 30, 2020
ME	13 weeks	WI	13 weeks beginning May 23, 2020
MO	Beginning May 31, 2020	WV	13 weeks beginning July 5, 2020
MS	13 weeks beginning May 17, 2020	WY	13 weeks beginning June 21, 2020