

● EMPLOYMENT SECURITY LAW

STATUTORY CITATION: Ga. Code §§ 34-8-1 – 34-8-280

GENERAL SUMMARY: The Employment Security Law establishes a state unemployment compensation fund, to provide for the payment of cash benefits to workers who are temporarily jobless through no fault of their own. The fund is financed through a payroll tax imposed on most Georgia employers who (1) paid at least \$1,500 in any calendar quarter of the current or preceding calendar year, or (2) had at least one employee in 20 or more different calendar weeks this year or last.

PROVISIONS APPLICABLE TO AGRICULTURE

EMPLOYER CONTRIBUTIONS — Agricultural employers who (1) paid at least \$20,000 in cash farm wages during any calendar quarter in the current or preceding calendar year, or (2) employed at least 10 workers in agricultural labor in 20 or more calendar weeks in the current or preceding calendar year, are required to pay unemployment insurance taxes to the state, at a rate determined annually for each employer. Subject employers are liable for UI contributions with respect to the first \$9,500 in wages paid to each employee during the calendar year.

ELIGIBILITY FOR BENEFITS — A farmworker or any other individual is generally eligible to receive unemployment compensation benefits with respect to any week of unemployment if the claimant (1) has registered for work, is able to work, is available for work, and is actively seeking employment, (2) has, during the first four of the last five completed calendar quarters immediately preceding the claim, received insured wages during 2 or more quarters, and (3) has been paid total insured wages over the four-quarter base period equaling or exceeding 1½ times the amount of insured wages received during the one quarter when wages were highest.

AMOUNT OF BENEFITS — In general, an eligible claimant's weekly benefit amount is computed by dividing the total insured wages received in the highest two quarters of the four-quarter base period by 42, but in no instance may the weekly benefit amount be less than \$44 or more than \$330. The amount of unemployment compensation payable to an eligible claimant in any week is the weekly benefit amount, minus that part of any wages earned that week in excess of \$30.

ADMINISTRATION AND ENFORCEMENT

PRIMARY ENFORCEMENT AGENCY — *Unemployment Insurance Division, Georgia Department of Labor, Atlanta, Georgia 30303 (404-232-3180).* The Department is responsible for determining liability of employers for UI contributions, and for collecting contributions from subject employers. This agency also receives and processes claims for unemployment compensation filed by unemployed workers, hears and decides appeals regarding UI eligibility and benefits, and administers weekly compensation payments. Claims may be filed in person at any local Georgia Department of Labor career center, or online at dol.georgia.gov/.

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY — *None.*