



Unemployment Insurance (UI)

Mark Butler, Commissioner

Unemployment Taxes and Benefits Cycle



UI Tax Rates

- States determine employer's tax rate in accordance with Chapter 23 of Internal Revenue Code of 1986 or the Federal Unemployment Tax Act (FUTA)
- Statute requires employer's tax rate be related to its UI "experience"
- "Experience" consists of UI Taxes, UI Benefits and Taxable Wages

Most Common Causes of Tax Rate Increases

- An increase in taxable payroll on an account with a positive reserve balance
- A decrease in taxable payroll on an account with a deficit reserve balance
- An increase in benefit charges on the account
- Failure to file missing reports by date specified on the *Notice of Possible Rate Computation Denial* form [O.C.G.A. 34-8-155 (b) states the Department may charge highest possible rate if employer fails to file the specified reports
 - A change in the add-on or reduction factors (i) or (j) as required under Georgia law
 - ❖ A low Trust Fund Balance may require higher rates to ensure solvency

SIDES E-RESPONSE

- Ideal for employers and TPAs with a limited number of UI claims. *No computer programming is required*
- Receive email notifications requesting separation information
- Respond to separation requests electronically via a no-cost, secure website with the ability to upload supporting attachments up to 5MB
 - Acceptable attachment file formats: CSV, PDF, RTF, TIFF (TIF), TXT
- Georgia SIDES Help Desk available Monday through Friday 8:00 a.m. to 4:30 p.m. by email SIDES@gdol.ga.gov or telephone at 404-232-7401
- Visit dol.georgia.gov Employers page to join today