

Job & Family Services Office of Unemployment Insurance Operations

Coronavirus and Unemployment Insurance: Employer Information

NOTICE TO EMPLOYERS: Due to COVID-19, please [email ALL WARNs and inquiries to rapdresp@jfs.ohio.gov](mailto:rapdresp@jfs.ohio.gov) until further notice.

Please distribute this form to employees laid off because of the COVID-19 pandemic to expedite their claim process: <http://www.odjfs.state.oh.us/forms/num/JFS00671/pdf/>.

Questions and Answers

Question 1: Will workers qualify for unemployment benefits if the coronavirus (COVID-19) causes an employer to shut down operations?

Answer: *Updated:* An executive order issued by Governor DeWine expands flexibility for Ohioans to receive unemployment benefits during Ohio's emergency declaration period. Unemployment benefits will be available for eligible individuals 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.

Question 2: If an employer lays off employees due to the loss of production caused by the coronavirus, will the employees be eligible for unemployment insurance benefits?

Answer: Yes, if the employees are otherwise eligible. An executive order issued by Governor DeWine expands flexibility for Ohioans to receive unemployment benefits during Ohio's emergency declaration period.

Question 3: If an employee receives unemployment benefits as a result of a coronavirus-related business shutdown, will the employer's unemployment taxes increase?

Answer: For contributory employers, charges during Ohio's emergency declaration period will be mutualized. Reimbursing employers will follow existing charging requirements under Ohio Revised Code Chapter 4141.

Question 4: If an employee receives unemployment benefits as a result of a coronavirus-related business shutdown, can the benefits be charged to the mutual account?

Answer: *Updated:* Yes, an executive order issued by Governor DeWine allows unemployment benefit charges to be mutualized for contributory employers.

Question 5: If the coronavirus creates a situation that causes an employer to submit quarterly reports and/or payments late, will the filing deadline be extended?

Answer: *Updated:* Yes, an executive order issued by Governor DeWine waives penalties for late reporting and payments during Ohio's emergency declaration period.

Question 6: Would it be possible for me to pay my former employees a supplemental benefit payment?

Answer: Yes, you can apply for a Supplemental Unemployment Benefit (SUB) plan. Here are the requirements:

The request must document the plan or provide a description of the arrangement under which benefits will be paid.

The plan should be on letterhead and include contact information for the business. Please include the email address for a contact person.

The request must include a citation of legal authority verifying that the benefits would not be wages subject to unemployment tax.

Please submit completed plans to UCTech@jfs.ohio.gov with "SUB PLAN" in the subject line.

Question 7: Is Disaster Unemployment Assistance available in Ohio?

Answer: At this time, no, but please continue to check back for updates. Additional information and support for Ohioans can be found at <https://coronavirus.ohio.gov/wps/portal/gov/covid-19/>.

Question 8: It looks like I have a new correspondence in my account. Why can't I open it?

Answer: These notifications may appear before the system actually finishes generating the correspondence. You will be able to open it in your online account after you receive the email notification that you have a new correspondence.

Shared Work Ohio

[SharedWork Ohio](#) is a voluntary layoff aversion program. It allows workers to remain employed and employers to retain trained staff during times of reduced business activity. Under a SharedWork Ohio plan, the participating employer reduces affected employees' hours in a uniform manner. The participating employee works the reduced hours each week, and the Ohio Department of Job and Family Services (ODJFS) provides eligible individuals an unemployment insurance benefit proportionate to their reduced hours. **For the duration of the pandemic, ODJFS is committed to reviewing and responding to all SharedWork Ohio applications within one week of receipt.** [Learn more.](#)

Mass Layoff information

All Ohio employers planning a mass layoff or shutdown due to the coronavirus (COVID-19) pandemic should provide the following mass-layoff number - 2000180 - and linked instruction sheet to their employees to speed the processing of unemployment benefits.

COVID-19-affected claimants with otherwise valid applications for unemployment will be awarded benefits. While claimants must still meet the weekly requirements that they be able and available for work, the requirement that they actively search for work while receiving benefits has been waived.

COVID-19-affected contributory employers will receive regular monthly charge statements, but these charges will be charged to the mutual account and not the employer's account.

Reimbursing employers will follow existing charging requirements under Ohio Revised Code Chapter 4141.

For more information, please see the [Press Release](#) and [Mass Layoff Instructional Sheet](#).

