

Subject: EMPLOYER UNEMPLOYMENT BENEFIT CHARGES STATEMENTS
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Kentucky Labor Cabinet Office of Unemployment Services

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EMPLOYER UNEMPLOYMENT BENEFIT CHARGES STATEMENTS

The Office of Unemployment Insurance recently mailed Employer Unemployment Benefit Charge statements for the 2nd quarter of 2020. Please note the following determinations have been made regarding benefit charges to employer reserve accounts for the remainder of 2020.

Contributory Employers

The Office of Unemployment Insurance has elected **not to charge Contributory Employer Reserve Accounts** for any unemployment benefits paid out during the 2nd, 3rd and 4th quarters of 2020. This determination was made after consulting state and federal guidance from this unprecedented time, in order to keep employer reserve accounts at their current balances before COVID-19.

Reimbursing Employers

The Office of Unemployment Insurance has **elected to participate in the 50% liability**

relief from the Protecting Nonprofits from Catastrophic Cash Flow Strain Act of 2020. During the 2nd, 3rd, and 4th quarters of 2020, all eligible nonprofit reimbursing employers will only be billed for 50% of the unemployment benefits charged to their account, with the remaining 50% paid with federal funds from the Protecting Nonprofits Act signed by the President on August 3, 2020.

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