Unemployment Insurance Rules Revised to Accommodate Employers and Employees Affected by COVID-19

Mar 23, 2020

Categories:

Coronavirus Response Team
Tax Law Defined™ Blog

Authors:

Anne E. Duprey
Jennifer A. Rulon

As the COVID-19 pandemic continues, employers of all sizes are making difficult decisions about their businesses and workforces. With revenue decreasing or coming to a halt, many employers are facing having to temporarily close their doors or otherwise reduce their workforce. As the number of layoffs increase, states are preparing to respond to a flood of claims for unemployment insurance. The governors of both Ohio and Kentucky have revised each state's unemployment insurance rules to provide more flexibility and eligibility for unemployment insurance in light of the COVID-19 pandemic.

Ohio

Ohio Governor DeWine issued an executive order providing the following revisions to Ohio's unemployment insurance rules:

- Individuals who are isolated or quarantined as a result of COVID-19 by a medical professional, health authority, or employer, even if not actually diagnosed with COVID-19, are eligible for unemployment insurance benefits.
- Individuals who are totally or partially unemployed are not required to serve a waiting period before receiving unemployment insurance.
- Any benefit paid on these unemployment insurance claims shall not be charged to the account of the employer who otherwise would have been charged but, instead, shall be charged to the mutualized account, except reimbursing employers.
- Individuals who are isolated or quarantined as a result of COVID-19 by a medical professional, health authority, or

2026 FBT Gibbons LLP. All rights reserved. ADVERTISING MATERIAL.

employer, even if not actually diagnosed with COVID-19, are not required to meet the work search requirements to receive unemployment insurance benefits.

- Penalties for late reporting and payments will be waived for employers affected by COVID-19.

Additionally, the Ohio Department of Job and Family Services ("ODJFS") established a mass lay-off number (2000180) for employers to provide employees laid off as a result of COVID-19. Employers should provide this number to all employees who are eligible for unemployment insurance benefits. This common mass lay-off number will assist in speeding up the processing of COVID-19 related unemployment insurance benefits. For more information on unemployment insurance benefits, see the ODJFS Coronavirus and Unemployment Insurance Benefits FAQs.

Kentucky

Kentucky Governor Beshear issued an Executive Order providing the following revisions to Kentucky's unemployment insurance rules:

- The rules relating to standards for ability to work, availability to work, work-search activities, and suitable work will be construed liberally in the context of COVID-19. (Governor Beshear indicated that this enables individuals who have been laid off, had hours reduced, or have been quarantined to be eligible to apply for unemployment insurance benefits. Further, this waives the work search requirements required for eligibility for benefits.)
- The seven-day waiting period for eligibility for unemployment insurance benefits is waived.

These revisions to unemployment insurance rules in both Ohio and Kentucky provide more flexibility for individuals to obtain unemployment insurance benefits while providing employers with reassurance that their employees will receive benefits during these difficult circumstances. If you have any coronavirus-related employment questions or issues, please contact Anne Duprey, Jennifer Rulon, or any attorney in Frost Brown Todd's Labor &

2026 FBT Gibbons LLP. All rights reserved. ADVERTISING MATERIAL.

Employment practice group.

To provide guidance and support to clients as this global public-health crisis unfolds, Frost Brown Todd has created a Coronavirus Response Team. Our attorneys are on hand to answer your questions and provide guidance on how to proactively prepare for and manage any coronavirus-related threats to your business operations and workforce.

© 2026 FBT Gibbons LLP. May be considered attorney advertising in some jurisdictions.

2026 FBT Gibbons LLP. All rights reserved. ADVERTISING MATERIAL.

FBT Gibbons