



KENTUCKY LABOR CABINET
Office of Unemployment Insurance

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Governor

Jacqueline Coleman
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Larry L. Roberts
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Executive Director

Dear Reimbursing Employer:

During the COVID-19 pandemic, the United States Congress has provided relief for reimbursing employers by extending the Protecting Nonprofits Act in two (2) important ways.

First, in December 2020, Congress passed the Continued Assistance for Unemployed Workers Act of 2020. This Act provides 50% relief for reimbursing employers for benefit charges accrued during the period of March 13, 2020 through April 3, 2021.

Second, in March 2021, Congress passed, and President Biden signed into law, the American Rescue Plan Act of 2021. The ARP Act will provide 75% relief for reimbursing employer benefit charges accrued during the period of April 4, 2021 through September 4, 2021.

What this means for you:

- During the 1st quarter of 2021, Reimbursing Employers will be responsible for payment of 50% of the benefit charges that are accrued on their accounts, which represents the 50% that remains after the relief afforded from the above referenced Acts. Reimbursing Employers are also responsible for 100% of the Trust Fund Interest assessment on the total benefit charges accrued during this period.
- During the 2nd quarter of 2021 and for weeks of benefit charges accrued up through, and including September 4, 2021, Reimbursing Employers will be responsible for the payment of 25% of the benefit charges accrued on their accounts. The 25% payment represents the remaining amount after the 75% relief that is afforded by the above referenced Acts. Reimbursing Employers are also responsible for 100% of the Trust Fund Interest assessment on the total benefit charges accrued during these periods.

If you have any questions, please email us at uichargeability@ky.gov.