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INTRODUCTION

This booklet contains information about California's Work Sharing Unemployment Insurance program. It provides instructions for the employer on completing the forms or portions of forms needed to manage the Work Sharing program. Please keep a copy of this guide and share it with appropriate staff.

For additional copies of this guide or questions about Work Sharing, please direct your calls to the Plan Desk or go to the EDD website at www.edd.ca.gov. The number is listed below.

Employment Development Department
Special Claims Office #850
P.O. Box 419076
Rancho Cordova, CA 95741-9076

Employer Questions (Plan Desk): 916-464-3343
Employer Ordering Work Sharing Forms: 916-464-3323
Fax: 916-464-2616

California's Work Sharing program was the first program of its kind in the nation. It offers an alternative to layoffs. For example, in many other states if a business with 100 employees faces a temporary setback and must reduce its work force by 20 percent, the employer has no choice but to lay off 20 employees. Under California's Work Sharing program, an employer facing the same situation could file a Work Sharing plan with EDD reducing the work week of all employees from five days to four days (a 20 percent reduction). The employees would be eligible to receive 20 percent of their weekly Unemployment Insurance benefits.

Under this plan everyone benefits. The employer is able to keep a trained work force intact during a temporary setback while no employees lose their jobs.

EDD is committed to providing employers with information and assistance in developing alternative work scheduling to keep Californians working. EDD can help you design a plan to fit your needs.

WORK SHARING UNEMPLOYMENT INSURANCE

The Work Sharing program helps employers and employees avoid some of the burdens that accompany a layoff situation. For instance, if employees are retained during a temporary slowdown, employers can quickly gear up when business conditions improve. Employers are then spared the expense of recruiting, hiring and training new employees. In turn, employees are spared the hardship of full unemployment.

For employers who must reduce their work force permanently, the Work Sharing program can be used as a means to avoid layoff.

Work Sharing is flexible. Employees may be rotated so different employees have reduced hours and wages each week. The flexibility of the Work Sharing program allows the employer to determine which employees will participate in Work Sharing. In addition, the employer determines which week(s) will have hour and wage reductions.

A Work Sharing plan is approved for a 12-month period. If the employer continues to require Work Sharing in order to avoid layoffs, an application may be submitted for a subsequent plan. Such a plan may be approved immediately after a prior plan expires if the application is received timely.

A Work Sharing plan is not intended to be used for total layoffs during holiday periods. This would be in conflict with Unemployment Insurance Code Section 1279.5, which limits participation in the program to those employers who plan to reduce employees' hours of work, in lieu of layoff, to stabilize their work force by a sharing of the remaining work.

WORK SHARING BENEFIT PAYMENTS

Employees participating in the Work Sharing program, if otherwise eligible, will receive the percentage of their weekly Unemployment Insurance benefit amount that equals the percentage of the reduction in normal hours and wages for that week due to Work Sharing. If the percentage of wage reduction differs from the percentage of hour reduction, the amount payable is based on the lesser percentage.

Any additional wages earned during the week in the employment of an employer(s) other than the Work Sharing employer will be deducted dollar-for-dollar from the Work Sharing benefits.

The Work Sharing employer is required to maintain health and retirement benefits at the same level as prior to the reduction in hours and wages or to the same extent as employees not participating in the plan unless the reduction in benefits is applied equally to employees not participating in the Work Sharing program during the duration of the plan.

EMPLOYER CHARGES

Work Sharing benefits are charged to the reserve account of those employers who are in the employee's base period in the same manner as regular Unemployment Insurance benefit. Charges to a reserve account tend to adversely affect the reserve account balance, thereby increasing the potential for a higher Unemployment Insurance tax rate in future years. Direct reimbursable account employers are billed directly for 100 percent of the Work Sharing unemployment insurance costs.

The EDD mails a *Notice of Employer Contribution Rates and Statement of UI Reserve Account*, DE 2088, in February of each year. This notice reflects the status of a reserve account as of the prior June 30. Any employer considering the Work Sharing program should review their latest DE 2088 to determine the probable effect on their reserve account.

For additional information on reserve accounts contact:

- EDD's Contribution Rate Group - 916-653-7795

ELIGIBILITY AND APPROVAL OF THE EMPLOYER'S PLAN

Approval of the employer's Work Sharing Plan requires the following:

1. The Work Sharing plan must be submitted for approval to EDD by the employer using the *Work Sharing Plan Application*, DE 8686.
2. If a collective bargaining agreement(s) covering the affected work unit(s) is in effect, the *Work Sharing Plan Application* must be signed by each appropriate bargaining agent.
3. Benefits cannot be paid for any weeks prior to the effective date of the Work Sharing plan
4. The employer's Work Sharing plan must involve the participation of at least two employees and at least 10 percent of the work force or work unit(s).

5. There must be at least a 10 percent, not to exceed 60 percent reduction in both hours worked and wages earned for each participating employee.

To qualify for benefits under the Work Sharing program, participating employees must:

1. Be regularly employed by the Work Sharing employer, either full or part time.
2. Complete a normal work week (with no hour or wage reductions) prior to participating in the Work Sharing program.
3. Be available for all work offered by the Work Sharing employer.
4. Accept any work offered by the Work Sharing employer.
5. The reduction in each participating employee's hours and wages must be at least 10 percent and no more than 60 percent.

After the *Work Sharing Plan Application* has been approved, a supply of *Work Sharing Certification*, DE 4581WS forms will be sent to the employer. The employer must complete a *Work Sharing Certification* form for each week an employee qualifies to participate in the Work Sharing program.

Employers are responsible for the completeness and integrity of each Work Sharing Certification form they issue to a participating employee.

A *Work Sharing Certification* form is considered to be "issued" to the participating employee when it is:

- Hand delivered to the employee,
- Mailed to the employee, or
- Made available to the employee at a pick up point familiar to the employee.

FAQS - WORK SHARING INFORMATION FOR EMPLOYERS

What is Work Sharing?

Work Sharing is a program available to employers who reduce employee hours and wages as an alternative to layoffs. Employers may contact the Employment Development Department (EDD) Special Claims Office directly by calling 916-464-3343 for more information.

Who may participate in Work Sharing?

Any employer who has a reduction in production, services, or other conditions should consider the Work Sharing program for their employees as an alternative to layoffs. An employer can apply to participate in Work Sharing if the following plan requirements are met:

- At least 10 percent of the employer's regular workforce or a unit of the workforce, and at least two regular employees, must be affected by a reduction in hours and wages.
- The reduction in hours and wages must be at least 10 percent, but cannot exceed 60 percent.
- The health benefits of employees must be continued under the same terms and conditions as prior to the reduction in hours and wages or to the same extent as other employees not participating in Work Sharing.
- The retirement benefits of employees must be continued under the same terms and conditions as prior to the reduction in hours and wages or to the same extent as other employees not participating in Work Sharing.

Who may NOT participate in Work Sharing?

- Leased or temporary service employees may not participate in the Work Sharing program.
- Corporate officers or major stock holders with investment in the company may not participate in the Work Sharing program.

How does an employee qualify for Work Sharing?

The employee must meet the following requirements for each Work Sharing week:

- The employee must be regularly employed by an employer whose Work Sharing Plan Application has been approved by the EDD.

- The employee must be a part of the employer's permanent regular workforce and not a leased, intermittent, temporary, or seasonal employee.
- The employee must have qualifying wages in the base quarters used to establish a regular California unemployment insurance claim.
- The reduction in each participating employee's hours and wages must be at least 10 percent and no more than 60 percent.
- The employee must have completed a normal work week (with no hour or wage reductions) prior to participating in Work Sharing.

How much lead time is required to initiate a plan for participation in the Work Sharing program?

Work Sharing plans begin on a Sunday. The earliest a plan may begin is the Sunday prior to the employer's first contact date with EDD. The *Work Sharing (WS) Unemployment Insurance Plan Application*, DE 8686 should be submitted no later than the week of the requested effective date in order for the plan, if approved by the EDD, to begin that Sunday. The EDD will document the date of first contact with an employer if the first contact was made by phone. In this case, the plan application must be completed and submitted within 28 days of the first contact date documented by EDD.

Can an employer with multiple locations have more than one Work Sharing plan?

No. Only one Work Sharing plan is approved for one California employer account number. However, units at the same or different locations may be included in the Work Sharing plan.

Can an employer add an additional location, employee(s), or work unit(s) to an existing Work Sharing plan?

Yes. If an employer needs to add an additional location, employee(s), or work unit(s) to an existing Work Sharing plan, the employer needs to complete the *Work Sharing (WS) Unemployment Insurance Plan Application*, DE 8686. Instead of answering question 6 on the DE 8686, the employer will need to answer question 7 and provide the requested effective date of the expanded coverage:

- Business name
- Business address
- California Employer Account Number
- Effective date of your current plan
- Effective date of requested expanded coverage
- Name(s) of the additional unit(s) or locations(s)

- Total number of employees in the unit(s)
- Number of additional employees that will be participating
- Employee names, Social Security numbers, hire dates, work unit(s)
- Normal work hours of employees and reduced work hours

How is an employer charged for Work Sharing?

Employers are charged for Work Sharing Unemployment Insurance benefits in the same manner as regular Unemployment Insurance benefits.

How do employers apply for a Work Sharing plan?

All Work Sharing plans begin on a Sunday. If you are an employer and would like to apply for Work Sharing, complete the application and mail it to the EDD. The earliest effective date for a new Work Sharing plan is the Sunday prior to the first contact date with the EDD. If the plan application is complete and submitted timely, employers can choose the effective date.

How do employers renew a Work Sharing plan?

The plan expiration date is listed on the notice of approval that is mailed to employers after their Work Sharing plan is approved. Employers may renew a Work Sharing plan if needed. The effective date of a renewed Work Sharing Plan is the day after the prior plan expires, only if the plan application is submitted no more than 10 days after the prior plan has expired.

When Work Sharing is no longer necessary, how does an employer cancel the Work Sharing plan?

Discontinue issuing the Work Sharing forms to participating employees until the Work Sharing plan expires. Refer to the notice of Work Sharing plan approval for the expiration date of the approved plan. Employers can also request the cancellation of the plan by submitting a written notice to the EDD Special Claims Office that specifies the reason(s) for cancellation and the requested cancellation date.

How many subsequent Work Sharing plans can an employer receive?

Subsequent Work Sharing plans will be approved if the employer continues to meet the requirements of the program. The Work Sharing plans are effective for 12 months and subsequent plans may be approved until the employer's economic conditions improve.

Can a holiday be used as a Work Sharing day?

No, unless the participating employee(s) in the same position worked during that holiday as part of the employee(s) normal weekly hours of work during the 12-month period prior to the employer's participation in the Work Sharing program.

How do employers change their holiday schedule?

A holiday schedule cannot be changed unless the employer can provide documentation that the Work Sharing participants worked or did not work during the year prior to the current plan. Additional verification by the EDD may have to be done before any holiday schedule is changed.

Are employees participating in Work Sharing required to serve a one-week waiting period like regular Unemployment Insurance (UI) claimants?

Yes, like regular Unemployment Insurance claimants, Work Sharing employees must serve a one-week unpaid waiting period. The waiting period is usually the first eligible week claimed after the Work Sharing UI claim is filed.

How do employers get Work Sharing claim forms?

Employers may contact the EDD Special Claims Office at 916-464-3343 for additional Work Sharing claim forms.

DEFINITIONS

Some of the terms used in this booklet are defined below.

Affected work unit is the entire work force or unit(s) within the total work force that are assigned by the Work Sharing employer to participate in the Work Sharing program.

Application is the *Work Sharing Plan Application*, DE 8686, submitted by an employer to EDD.

First contact date is the date of the first contact between EDD and the employer with regard to an application to participate in the Work Sharing program.

Normal weekly wages are the wages earned in a week that the employee would usually earn from the Work Sharing employer if there were no reduction in wages or hours due to Work Sharing, or wages earned for 40 hours, whichever is less.

Normal weekly hours of work are either those hours an employee in the same position or job classification would have worked for the Work Sharing employer, if there had been no reduction in hours due to Work Sharing, or 40 hours, whichever is less.

Regular employer, for Work Sharing purposes, does the following

- Pays the wages.
- Withholds and pays the tax contributions.
- Determines the individual's normal weekly wages and work hours.
- Determines any necessary reduction in the individual's normal weekly wages and work hours.

Week means the Work Sharing employer's payroll week. If the Work Sharing employer does not pay wages on a weekly basis, a "week" shall be a seven consecutive day period beginning at 12:01 a.m. Sunday and ending at 12 midnight the following Saturday.

Work Sharing benefits are the unemployment insurance benefits payable under the provisions of Section 1279.5 of the Unemployment Insurance Code.

Work Sharing plan is the information submitted by the employer in the application to EDD for participation in the Work Sharing program.

Work Sharing program is the program described in Section 1279.5 of the Unemployment Insurance Code which provides employers with an alternative to layoffs and their employees with the payment of reduced unemployment insurance benefits.

WORK SHARING PLAN APPLICATION, DE 8686

The *Work Sharing Plan Application* is submitted by employers to request approval for participation in the Work Sharing program. It is mailed to an employer in an informational packet by the Special Claims Office. The *Work Sharing Plan Application* must be completed and have a postmark no later than 28 days from the first date of contact (new Work Sharing plans)

or within 10 days after the expiration date of the prior Work Sharing plan (renewal Work Sharing plans). If the *Work Sharing Plan Application* is not submitted timely, the effective date of the Work Sharing plan shall be the Sunday prior to the postmark date.

Completing the *Work Sharing Plan Application*

Section 1.

Enter the following information:

- Employer name, telephone number and mailing address.
- Eight digit California employer account number. This is your state, not federal, identification number.

Section 2.

Enter your specific type of business. For example: retail-clothing, retail-sports equipment or manufacturing-computers, manufacturing-household appliances.

Section 3.

Enter the employer name that will be used on Work Sharing Certification forms. This may differ from the employer name in Section 1. If the employer name is the same as in Section 1. enter "Same."

Section 4.

Enter the location(s) where Work Sharing will occur *only* if the location(s) are different than the location entered in Section 1. If the location is the same as in Section 1. enter "Same."

Section 5.

Indicate whether or not your business is a public entity. If yes, indicate the type of public entity.

Example: Public entity = City, county, state, federal, school district, etc.

Section 6.

Enter the date your new or renewed Work Sharing plan will be effective:

- The earliest effective date of a new Work Sharing plan is the Sunday prior to the first contact date as shown in the EDD USE ONLY box, providing the Work Sharing Plan Application is submitted no more than 28 days from the first contact date with EDD.

- The effective date of a renewal Work Sharing plan is the Sunday after the prior plan expires, providing the Work Sharing Plan Application is submitted no more than 10 days after the prior plan has expired.

Section 6.A.

If renewing your Work Sharing plan, check your supply of Work Sharing Certification forms. Indicate the number of additional forms needed.

Section 7.

Submission of a Work Sharing Plan Application for expanded coverage is only required when the employees that are being added to an existing plan are covered under a collective bargaining agreement.

The effective date for the expanded coverage is the Sunday prior to the date the expanded coverage will occur. The expanded coverage will end when the existing plan expires.

Section 8.

Verify that the employees who will participate in the Work Sharing plan are part of the employer's permanent regular full-time or part-time workforce.

Section 8.A.

Enter, the Work Units participating in Work Sharing.

Section 8.B.

Enter the *total number* of employees in each work unit(s). If you are not dividing your work force into work units, enter the total number in the work force (whether they are participating in Work Sharing or not).

Section 8.C.

Enter the total number of *leased, temporary, seasonal, or intermittent employees* in each work unit(s). If you are not dividing your work force into units, enter the total number of participating employees. Remember, there must be at least two employees and 10 percent of the work force or units within the work force participating.

Section 9.

Enter the information on your regular full-time and part-time workforce who will be covered by the Work Sharing Plan.

Section 9.A.

Enter the Work Unit Names participating in Work Sharing.

Section 9.B.

Enter the number of employees in unit(s).

Section 9.C.

Enter the number of employees participating in WS.

Section 9. D.

Enter the usual work hours per week of participating employees.

Section 9.E.

Enter the specific percentage of the participating unit's reduction of hours.

Section 10.

Section 10.A.

Enter the pay periods.

Section 10.B.

Enter the payroll week ending day.

Section 11.

Indicate if your Work Sharing plan is in lieu of a permanent layoff or closure. What is the number of employees that would have been laid off without the work sharing plan?

Section 12.

Describe the circumstances requiring your use of the Work Sharing program to avoid layoffs.

Section 13.

Enter the method of giving advance notice to affected employees whose hours are/will be reduced and will be participating in the Work Sharing program.

Section 14.

Indicate if any of your participating employees are covered by a collective bargaining agreement. If yes, complete page 6.

Section 15.

Indicate if you will allow EDD to release the name of your business as a reference for employers considering participation in the Work Sharing program.

Section 16.A.

Indicate if your Work Sharing plan involves at least two employees.

Section 16.B.

Indicate if at least 10 percent of your work force or work unit(s) will be participating in the Work Sharing program.

Example: A work unit includes 100 employees. The hours and wages of 10 employees (10 percent of the work unit) are reduced and they participate in the Work Sharing program. In this example the requirement has been met.

Section 16.C.

Indicate if your Work Sharing plan includes at least a 10 percent reduction in BOTH hours worked and wages earned, not to exceed 60 percent reduction.

Example: An employee earns \$10 per hour and normally works a 40 hour work week. This employee normally earns \$400 per week. The employer is participating in Work Sharing and the employee's work week has been reduced to 32 hours per week. As a result, the employee earns \$320 per week. This is a reduction of 20 percent. In this example the requirement *has been met*.

Section 17.

Do you, or did you, provide health benefits prior to or when you reduced your employees' weekly hours?

Section 17.a.

Will you continue to maintain your employees' health benefits at the same terms and conditions as prior to reducing the employees' hours?

Section 17.b.

If benefits will be reduced, are they being reduced for your Work Sharing Plan participating employees as well as employees not participating in the plan?

Section 18.

Do you, or did you, provide retirement benefits prior to or when you reduced your employees' weekly hours?

Section 18.a.

Will you continue to maintain your employees' retirement benefits at the same terms and conditions as prior to reducing the employees' hours?

Section 18.b.

If benefits will be reduced, are they being reduced for your Work Sharing Plan participating employees as well as employees not participating in the plan?

Work Sharing Employer's Holiday Schedule

Please mark the holidays your business observed during the year prior to the effective date of your Work Sharing Plan.

Reminders:

- If you have a private business, the Work Sharing Plan Application must have the original signature of the executive officer, sole proprietor or general partner.
- If your business is a public entity, the Work Sharing Plan Application must have the original signature of the executive officer or a person with substantiated, written authorization to sign.
- Page 7 must be completed if there is a union/ collective bargaining agreement.

**WORK SHARING (WS)
UNEMPLOYMENT INSURANCE PLAN APPLICATION**

<p>1. Enter the following information as shown on the most recent <i>Quarterly Contribution Return and Report of Wages</i>, DE 9, or the <i>Quarterly Contribution Return for School Employers</i>, DE 9423:</p> <p>Employer Name: _____ Telephone Number: (____) _____</p> <p>Mailing Address: _____</p> <p>Employer Account Number (Eight Digits): ____ - ____ - ____ - ____</p>
<p>2. Enter specific type of business:</p> <p>_____</p>
<p>3. Enter the employer name that will be used on Work Sharing Certifications:</p> <p>_____</p>
<p>4. Location(s) where Work Sharing will occur, if different from Section 1:</p> <p>Employer Name: _____ Employer Name: _____</p> <p>Address: _____ Address: _____</p> <p>Telephone Number: (____) _____ Telephone Number: (____) _____</p>
<p>5. Is your business/organization a public entity? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes, please enter an "X" in the box next to the type of public entity that best describes your organization:</p> <p><input type="checkbox"/> City <input type="checkbox"/> County <input type="checkbox"/> State <input type="checkbox"/> Federal <input type="checkbox"/> School District <input type="checkbox"/> Other (Specify)</p>
<p>6. Enter effective date of Work Sharing Plan (New or Renewal) you are requesting:</p> <p>____ / ____ / ____</p> <p>Note: The earliest effective date for a new WS Plan is the Sunday prior to the First Contact Date shown below in the FOR EDD USE ONLY box. The effective date for a renewed WS Plan is the day after the prior plan expires, providing the plan application is submitted no more than 10 days after the prior plan has expired.</p> <p>A. If you are renewing your plan, how many additional <i>Work Sharing Certifications</i>, DE 4581WS, do you need? _____</p>
<p>7. If you are adding employee(s) or work unit(s) to your existing plan, enter the effective date of the expanded coverage.</p> <p>____ / ____ / ____</p> <p>Note: The effective date is the Sunday prior to the date the expanded coverage will occur.</p>

<p>FOR EDD USE ONLY</p> <p>First Contact Date: ____ / ____ / ____ EFF. Date: ____ / ____ / ____</p> <p align="center"><input type="checkbox"/> New WS Plan <input type="checkbox"/> Renewal <input type="checkbox"/> Expanded WS Coverage</p> <p>WS EE: _____ %: _____ SIC: _____ Union (Y or N) _____ Layoff (Y or N) _____</p>

8. Are the employees who will participate in the Work Sharing Plan part of the employer's permanent regular full-time or part-time workforce? Yes No

If not, specify the number of employees who are leased, temporary, seasonal, or intermittent.

A. Work unit(s) participating in WS	B. Number of employees in unit(s)	C. Number of leased, temporary, seasonal, or intermittent employees in unit(s) in WS
1. _____	1. _____	1. _____
2. _____	2. _____	2. _____
3. _____	3. _____	3. _____
TOTAL: _____		TOTAL: _____

9. Please provide the information on your regular full-time and part-time workforce who will be covered by the Work Sharing Plan by filling in the blanks below (Use additional paper if necessary).

A. Work unit(s) names participating in WS	B. Number of employees in unit(s)	C. Number of employees participating in WS (Number of participants must match your roster on page 5)	D. Usual weekly hours for employees in the affected unit	E. Specific % of hours reduced or to be reduced
1. _____	1. _____	1. _____	1. _____	1. _____
2. _____	2. _____	2. _____	2. _____	2. _____
3. _____	3. _____	3. _____	3. _____	3. _____
TOTAL: _____		TOTAL: _____	TOTAL: _____	TOTAL: _____

10. Please enter an "X" in the box next to the appropriate response:

A. Pay periods are: Weekly Bi-Weekly Monthly Other (Specify) _____

B. If pay periods are weekly or bi-weekly, the payroll ending day is:

Mon Tues Wed Thur Fri Sat Sun

11. Is this Work Sharing Plan being used to prevent layoffs or closure of your business? Estimate the number of employees who would have been laid off in the absence of participating in the Work Sharing Plan.

Yes No

If yes, provide the number of employees who would need to be laid off: _____

12. Briefly describe the circumstances requiring your use of the Work Sharing program:

13. What is your method of giving advance notice to affected employees whose hours are/will be reduced but will participate in the Work Sharing program?

- Memo or letter E-mail Staff meeting Other (Explain below)

If advance notice is not feasible, please explain the reason why:

14. Are any participating employees covered by a union/collective bargaining agreement?

- Yes No **(If Yes, page 6 must be completed).**

15. Your participation in the Work Sharing program is confidential. Occasionally the Employment Development Department (EDD) receives requests for the names of companies that would be willing to share their experiences in this program. Are you willing to have your name and contact information released for this purpose?

- Yes No

16. Please answer the following questions.

Does your Work Sharing Plan involve:

- A. At least two employees? Yes No
B. At least 10 percent of your workforce or work unit(s)? Yes No
C. At least a 10 percent reduction, not to exceed 60 percent, in BOTH hours worked and wages each week? Yes No

17. Do you, or did you, provide health benefits prior to or when you reduced your employees' weekly hours?

- Yes No **If Yes, answer the following question:**

a. Will you continue to maintain your employees' health benefits at the same terms and conditions as prior to reducing the employees' hours?

- Yes No **If 17a is No, answer 17b.**

b. If benefits will be reduced, are they being reduced for your Work Sharing Plan participating employees as well as employees not participating in the plan?

- Yes No

18. Do you, or did you, provide retirement benefits prior to or when you reduced your employees' weekly hours?

- Yes No **If Yes, answer the following question:**

a. Will you continue to maintain your employees' retirement benefits at the same terms and conditions as prior to reducing the employees' hours?

- Yes No **If 18a is No, answer 18b.**

b. If benefits will be reduced, are they being reduced for your Work Sharing Plan participating employees as well as employees not participating in the plan?

- Yes No

WORK SHARING EMPLOYER'S HOLIDAY SCHEDULE

This schedule is a required part of the Work Sharing Unemployment Insurance Plan Application

This information is necessary to process your employees' Work Sharing (WS) payments. Work Sharing regulations state that a holiday cannot be used as a WS day unless an employee in the same position performed compensated services as part of an employee's regular paid work week during the 12 months prior to the employer's participation in the WS Program.

Indicate whether your company was open or closed on the holidays listed below during the 12 months prior to the effective date of your WS Unemployment Insurance Plan Application. For example, if your WS Unemployment Insurance Plan is effective in July 2014, the 12 month period would be July 2013 through June 2014.

HOLIDAY	OPEN	CLOSED	COMMENTS
New Year's Eve	<input type="checkbox"/>	<input type="checkbox"/>	
New Year's Day	<input type="checkbox"/>	<input type="checkbox"/>	
Martin Luther King Jr. Day	<input type="checkbox"/>	<input type="checkbox"/>	
Lincoln's Birthday	<input type="checkbox"/>	<input type="checkbox"/>	
Washington's Birthday	<input type="checkbox"/>	<input type="checkbox"/>	
President's Day	<input type="checkbox"/>	<input type="checkbox"/>	
Cesar Chavez	<input type="checkbox"/>	<input type="checkbox"/>	
Good Friday	<input type="checkbox"/>	<input type="checkbox"/>	
Memorial Day	<input type="checkbox"/>	<input type="checkbox"/>	
July 4 th	<input type="checkbox"/>	<input type="checkbox"/>	
Labor Day	<input type="checkbox"/>	<input type="checkbox"/>	
Columbus Day	<input type="checkbox"/>	<input type="checkbox"/>	
Veterans Day	<input type="checkbox"/>	<input type="checkbox"/>	
Thanksgiving	<input type="checkbox"/>	<input type="checkbox"/>	
Day After Thanksgiving	<input type="checkbox"/>	<input type="checkbox"/>	
Christmas Eve	<input type="checkbox"/>	<input type="checkbox"/>	
Christmas	<input type="checkbox"/>	<input type="checkbox"/>	
Other Holidays: Please list below			
	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	

Please print or type the following information:

Date: ____ / ____ / ____

Employer Name: _____

Employer Account Number (Eight Digits): _____ - _____ - _____

Contact Person: _____ Phone Number: (____) _____

Position or Title: _____

Work Sharing Employee Roster

(Copy this page if additional space is needed.)

#	Full Employee Name	Full Employee SSN	Hire Date	Work Unit Name
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

SAMPLE

Note: Number of employees on roster must match what is requested on the plan.

In accordance with Section 621(2) of the CUIC, are any of the names above corporate officers or the sole or major stockholder(s) who are deemed to have significant investment in company facilities? Yes No

A. If yes, please list the names:

UNION/COLLECTIVE BARGAINING UNIT(S) CONCURRENCE

This page may be duplicated if additional signatures are required.

The authorized union representatives certify that they have read and understand the "Certifying Information" on page 7 and agree that their membership may participate in the Work Sharing program. 1279.5 (p)

<i>Please print or type the following information.</i>	<i>Please print or type the following information.</i>
Union Name: _____	Union Name: _____
Union Local Number: _____	Union Local Number: _____
Telephone Number: () _____	Telephone Number: () _____
Name of Authorized Union Representative	Name of Authorized Union Representative
Position Title	Position Title
Authorized Union Representative Signature	Authorized Union Representative Signature
Date: ____ / ____ / ____	Date: ____ / ____ / ____

<i>Please print or type the following information.</i>	<i>Please print or type the following information.</i>
Union Name: _____	Union Name: _____
Union Local Number: _____	Union Local Number: _____
Telephone Number: () _____	Telephone Number: () _____
Name of Authorized Union Representative	Name of Authorized Union Representative
Position Title	Position Title
Authorized Union Representative Signature	Authorized Union Representative Signature
Date: ____ / ____ / ____	Date: ____ / ____ / ____

CERTIFYING INFORMATION

1. We understand that if we are a participating employer using the tax rate method, our reserve account will be charged in the usual manner for benefits paid under this program. In addition, these charges may increase the employer's Unemployment Insurance contribution rate in future years. [Section 1279.5(m) of the California Unemployment Insurance Code (CUIC)].
2. We understand that if we are a participating reimbursable employer, we will be billed quarterly for the cost of benefits paid in the same manner as they are currently billed for other Unemployment Insurance benefits. [Section 1279.5(m) of the CUIC].
3. We understand that a holiday cannot be used as a Work Sharing day unless the employee(s), in the same position, performed compensated services as part of the employee(s) normal weekly hours of work on that holiday, during the 12 month period prior to the employer's participation in the Work Sharing program. Furthermore, we understand that we are not to issue certification forms to employees that contain a holiday as the only Work Sharing day. [Section 1279.5(c)(3) of the CUIC].
4. We will provide the Employment Development Department with the weekly percentage of reduction in hours and wages for each participating employee as a result of this Work Sharing program. [California Code of Regulations, Title 22, Section 1279.5-5,(a)(7)(11)].
5. We understand that we are not to utilize the Work Sharing program only for total layoffs during holiday weeks as this is in conflict with state law, which limits participation in the Work Sharing program to those employers who plan to reduce employees' hours of work, in lieu of layoff, to stabilize the work force by a sharing of the remaining work. [Section 1279.5 (c)(3) of the CUIC].
6. We understand that in order to be eligible, any employee must have worked at least one normal work week with no reductions prior to issuance of certification forms for benefit payment. [Section 1279.5(a) of the CUIC].
7. We understand that if any employee is working for a school district and/or non-profit entity providing services to a school district, we must provide the Employment Development Department with the dates individual employees are between successive academic terms and/or in a recess period. [Section 1253.3 of the CUIC].
8. We understand that a plan approved by the Employment Development Department shall expire 12 months after its effective date. Expanded coverage approved to add other work unit(s) shall expire on the same date as the originally approved plan. A new plan may be approved immediately following the expiration of the previous plan if the employer submits the new plan prior to the expiration of the previous plan or within 10 days from the expiration date. [Section 1279.5(e) of the CUIC].
9. We understand that health benefits must be maintained at the same level as prior to the reduction in hours and wages or to the same extent as employees not participating in the plan unless the reduction in health benefits is applied equally to employees not participating in the Work Sharing program during the duration of the plan. [Section 1279.5 (c)(4) of the CUIC].
10. We understand that retirement benefits must be maintained at the same level as prior to the reduction in hours and wages or to the same extent as employees not participating in the plan unless the reduction in retirement benefits is applied equally to employees not participating in the Work Sharing program during the duration of the plan as required. [Section 1279.5 (c)(4) of the CUIC].
11. We understand that we must agree to furnish reports as requested by the Employment Development Department; allow the Department to access all records necessary to approve or disapprove the Work Sharing Plan; and allow the Department to periodically monitor and evaluate the Work Sharing Plan after it is approved. [Section 1279.5 (c)(6)(A-D) of the CUIC].
12. We understand that if we have any modifications during the approved plan period, we must submit the specifics of the changes in writing to the Employment Development Department promptly. The Employment Development Department will review the modifications and will approve or disapprove the plan pursuant to the Work Sharing laws governing plan approvals. [Section 1279.5(g) of the CUIC].
13. We understand and certify that participation in the Work Sharing Plan is consistent with the employer's obligation under applicable federal and state laws. [Section 1279.5(c)(7) of the CUIC].

We have provided the information on this form so that our employees may participate in the Work Sharing Unemployment Insurance program, in lieu of layoffs. We understand that failure to provide correct information, in accordance with this certification and in accordance with the provisions of the California Unemployment Insurance Code, could result in a denial or cancellation of this plan. I certify that I agree to these terms.

Employer Signature: _____ Date: ____/____/____

Private Business: Is the signature above of a corporate officer, sole proprietor, or general partner?

Yes No (If No, this *Work Sharing Unemployment Insurance Plan Application*, DE 8686, form will be returned for the appropriate signature.)

Public Entity: Is the signature above of an executive officer or person with authorization, substantiated in writing, to sign?

Yes No (If No, this *Work Sharing Unemployment Insurance Plan Application*, DE 8686, form will be returned for the appropriate signature.)

Please print or type the following information:

Name of person signing above: _____ Position or Title: _____

Contact Person: _____ Telephone Number: (____) _____

**IF THERE IS A UNION/COLLECTIVE BARGAINING AGREEMENT
PAGE 6 MUST BE COMPLETED**

Return this application to:

Employment Development Department
Special Claims Office
P. O. Box 419076
Rancho Cordova, CA 95741-9076

To order *Work Sharing Certifications*, DE 4581WS,
call: 916-464-3323.

For further information, call the Special Claims Office
at: 916-464-3343 or FAX 916-464-2616.

THANK YOU FOR CHOOSING WORK SHARING!

INITIAL CLAIM AND PAYMENT CERTIFICATION, DE 4511WS

All Work Sharing claims are filed by mail. When your *Work Sharing Plan Application* is approved, the Special Claims Office will mail a supply of the *Initial Claim and Payment Certification*, DE 4511WS, along with the *Employer's Work Sharing Certification*, DE 4581WS.

The *Initial Claim and Payment Certification* is used to file Work Sharing initial claims by mail and process the waiting period week or the first benefit payment. The *Initial Claim and Payment Certification* is available in English, Spanish, and Chinese and must be issued by the Work Sharing employer. The time frame for issuing the *Initial Claim and Payment Certification* is the same as the time frame for issuing the

Work Sharing Certification form:

- Within 14 calendar days after the week ending date shown in Section A - (Employer's Information and Certification),
- or
- Within 14 calendar days after EDD sends written notification of the plan approval and the shipment of the *Initial Claim and Payment Certification*

After the *Initial Claim and Payment Certification*, DE 4511WS, is completed by both the Work Sharing employer and the participating employee, the certification is mailed by the participating employee to the Special Claims Office. If the Work Sharing employer elects to mail the completed certification on behalf of the employee, the employer must comply with the timeliness requirements. The completed *Initial Claim and Payment Certification* must be submitted to the Special Claims Office within 14 calendar days from the date it was issued by the Work Sharing employer. If the certification is not submitted timely by the Work Sharing employer, the Special Claims Office will notify the Work Sharing employer of their untimeliness. **If the untimely submission continues, the Work Sharing plan may be terminated.**

Completing the *Initial Claim and Payment Certification*

Section A - Employer's Information and Certification

- Enter the participating employee's last name, first name, and social security number. Do not make any entries in the "EDD USE ONLY" box. Enter the week ending date for the participating employee. If your payroll is other than weekly, you must report the percentage of reduced hours and wages on a calendar week beginning Sunday and ending Saturday.

Section A is the portion of the initial Claim and Payment Certification that replaces the employers certification on the Work Sharing Certification, DE 4581WS. It is used to claim the Work Sharing benefit payment.

- Enter the *Normal Weekly Wages* of the employee who is being certified

Example: If the participating employee's normal work week is five 8-hour days at \$10 per hour, the correct entry for this example is \$400.

- Enter the *Total Wages Paid* due to *Work Sharing*. These are the actual wages paid.

Example: The participating employee normally works a 40-hour work week and is paid \$10 per hour. The employee is normally paid \$400 per week. However, due to Work Sharing, the employee's hours have been reduced to 32 hours per week. The employee is now paid \$320 per week. The correct entry for this example is \$320.

Note: If the participating employee worked overtime during the Work Sharing week claimed, the overtime wages must be included in the reduced wages paid due to Work Sharing. When this occurs there still must be a reduction of at least 10 percent in the wages earned, including overtime.

- Enter the *percentage of wages reduction* due to *Work Sharing*

Example: Using the example above (reduced wages paid due to Work Sharing), the participating employee's wages were reduced from \$400 to \$320. Therefore, because \$320 is 80 percent of \$400, the employee's wages were reduced by 20 percent. The correct entry for this example is 20 percent.

- Enter only the *percentage of wages reduction* due to *Work Sharing*. Additional reductions occurring for reasons other than Work Sharing are not to be considered for completing this section.

Example: The participating employee's wages were reduced from \$400 to \$320, or 20 percent due to Work Sharing. The employee is given 2 hours' time off without pay for a dental appointment. Although the total reduction in the employee's wages for that week is 25 percent (\$300), the additional 5 percent is due to a dental appointment, not Work Sharing. The correct entry for this example is 20 percent.

- Enter the employee's *Normal Hours of Work Per Week*. This is the hours the employee would normally work if there were no hour reductions due to Work Sharing.

Example: If the participating employee's normal work week is five 8-hour days, the normal weekly hours of work are 40. The correct entry for this example is 40.

- Enter the *Total Hours Worked* due to *Work Sharing*. These are the actual hours worked by the employee.

Example: Using the example above (normal weekly hours of work), the participating employee's normal work week is 40 hours. However, due to Work Sharing, the employee's hours are reduced to 32 hours per week. The correct entry for this example is 32.

Note: If the participating employee worked overtime during the Work Sharing week claimed, the overtime hours must be included in the reduced hours worked due to Work Sharing. When this occurs there still must be a reduction of at least 10 percent in the hours worked, including overtime.

Example: If the participating employee's normal work week is 40 hours, there must be a minimum reduction of 4 hours to meet the 10 percent minimum requirement (40 hours to 36 hours). If the participating employee also works 10 hours overtime (50 hours) there must be a minimum reduction of 14 hours (includes overtime to meet the 10 percent minimum requirement (from 50 hours to 36 hours).

Any overtime hours worked must be entered. However, the overtime hours must be listed separately.

Example: If the participating employee worked a total of 20 hours (one 8-hour day and one 12-hour day) including 4 hours of overtime, enter the hours in Section 5 as follows: 16+4. This will indicate that the participating employee worked 16 regular hours and 4 overtime hours.

- Enter the *Percentage of Hours Reduced* due to *Work Sharing*.

Example: The participating employee's normal weekly hours of work are 40 and the employer reduces the employee's hours to 32 due to Work Sharing. Thirty-two hours are 80 percent of 40 hours, therefore, the employee's hour reduction due to Work Sharing is 20 percent. The correct entry for this example is 20 percent.

- Enter only the *Percentage of Hours Reduced* due to *Work Sharing*. Additional reductions occurring for reasons other than Work Sharing are not to be considered for completing this section.

Example: The participating employee's hours were reduced from 40 to 32 hours, or 20 percent due to Work Sharing. The employee is given 2 hours off without pay for a dental appointment. Although the total reduction in the employee's hours for that week is 25 percent (30 hours worked), the additional 5 percent is due to a dental appointment, not Work Sharing. The correct entry for this example is 20 percent.

Question 1.

Indicate if the participating employee was absent from work for reasons other than Work Sharing.

Example: In addition to a participating employee's reductions due to Work Sharing, the employee was absent one day due to illness. The correct entry for this example is yes.

Question 1.a.

If Yes is checked in Question 1, indicate whether or not the absence was approved.

Example: Using the example in Question 1, this employee was allowed to use sick leave to cover the absence. The correct entry for this example is yes.

Question 1.b.

If No is checked in Question 1.a. (the absence was not approved), enter the date(s) and reason for the absence.

Example: Using the example in Question 1, this employee was not allowed to use sick leave to cover the absence. Enter the appropriate date and reason for the absence.

Question 2.

Indicate if the participating employee refused an offer of work during a scheduled day off due to Work Sharing.

Example: A participating employee's hours have been reduced by eight hours (one day) per week due to Work Sharing. There is an unexpected increase in work and the employee is advised that there will be no Work Sharing reductions for that week. The employee has made other plans for the Work Sharing day off and refuses to report for work. The correct entry for this example is **yes**.

Question 3.

Enter the date(s) and hours used for Work Sharing reductions during the week that is being certified.

Example: For the week ending 03/19/00, the participating employee's hours were reduced by eight hours due to Work Sharing. The employee was not scheduled to work on Friday 03/18/00. The employee's normal hour of work for that day is 8:00 a.m. - 5:00 p.m. The correct entry for this example is: 03/18/00, 8 hours. (In this example the employee is not paid for a 12:00 noon - 1:00 p.m. Lunch hour).

Example: For the week ending 03/19/00, the participating employee's hours were reduced by four hours. The employee was scheduled to work 4 hours on Friday, 03/18/00. The employee's normal hours for that day are 8:00 a.m. - 5:00 p.m. However, due to Work Sharing, the employee is only scheduled to work 8:00 a.m. - 12:00 noon. The correct entry for this example is: **03/18/00, 4 hours**.

Employer Certification

Read the certifying statement carefully. Enter the name and mailing address of your business, your title, print the name of the person authorized to sign this document, and sign the form. Enter the date the form was issued to the employee to complete, the employer telephone number, and the state employer account number.

Reminders: Your company will maintain employees' health and retirement benefits under the same terms and conditions as prior to the reduction in hours and wages or to the same extent as other employees not participating in the Work Sharing Plan pursuant to the California Unemployment Insurance Code Section 1279.5 (c)(4)(A).

The date issued must be after the week ending date(s) entered at the top of the certification. This should be the actual date the

certification form is made available to the employee. **Do not backdate the issue date.**

- The certification form must be issued to the participating employee within 14 calendar days of the week ending date, **OR**
- Within 14 calendar days after EDD sends written notification that the Work Sharing plan has been approved.

Sections B - Claimant's Certification and Section C - Claimant Information

Sections B and C must be completed by the employee. Employers are frequently asked to provide advice or directions on these sections. If your employees have questions please refer them to the *A Guide to Unemployment Insurance for Work Sharing Participants*, DE 1275WS. This booklet is contained in the packets mailed to you after your Work Sharing Plan was approved. The DE 1275WS contains information and completion instructions for Work Sharing forms.

INITIAL CLAIM AND PAYMENT CERTIFICATION

WORK SHARING (WS) EMPLOYER

- Please complete Section A - Employer's Information and Certification for the employee participating in the Work Sharing Plan. An original signature is required.
- Instructions for completion of this form are contained in the *Guide for Work Sharing Employers, DE 8684*.
- This form must be issued to the employee for the FIRST work sharing week within **14** calendar days after the **Week Ending** date shown below.

WORK SHARING (WS) CLAIMANT

- Please complete Section B - Claimant Certification and Section C - Claimant Information of this form. If you have questions regarding the completion of this form, call the Special Claims Office at 916-464-3300.
- Print your responses to Section C. Review your form before mailing it to avoid delays.
- This form must be mailed to the Special Claims Office, P.O. Box 419076, Rancho Cordova, CA 95741-9076 within **14** calendar days from the date your employer issued it.

SECTION A - EMPLOYER'S INFORMATION AND CERTIFICATION

LAST NAME:	FIRST NAME:	SOCIAL SECURITY NUMBER:			
EMPLOYER'S CERTIFICATION FOR THE WEEK ENDING: ___ / ___ / ___					
Note: If your payroll period is other than weekly, you must report the percentage of reduced hours and wages on a CALENDAR WEEK beginning Sunday and ending Saturday.					
Normal Weekly Wages	<input type="text"/>	TOTAL Wages Paid	<input type="text"/>	% of Wages Reduced for WS	<input type="text"/>
Normal Hours of Work Per Week	<input type="text"/>	TOTAL Hours Worked	<input type="text"/>	% of Hours Reduced for WS	<input type="text"/>
1. Was the employee absent from work for reasons other than Work Sharing, including a holiday, jury duty, illness, personal leave, or vacation during this week? <input type="checkbox"/> Yes <input type="checkbox"/> No					
a. If yes, was the absence approved? <input type="checkbox"/> Yes <input type="checkbox"/> No					
b. Enter the date(s) and reason: ___ / ___ / ___ ___ / ___ / ___ ___ / ___ / ___ ___ / ___ / ___					

2. Did the employee refuse any work you made available during hours scheduled off due to your Work Sharing Plan? <input type="checkbox"/> Yes <input type="checkbox"/> No					
3. Enter the date(s) and hour(s) used for Work Sharing reductions during this week:					
Date	Hours	Date	Hours	Date	Hours
___ / ___ / ___	<input type="text"/>	___ / ___ / ___	<input type="text"/>	___ / ___ / ___	<input type="text"/>
___ / ___ / ___	<input type="text"/>	___ / ___ / ___	<input type="text"/>	___ / ___ / ___	<input type="text"/>
I certify that the above information concerning the status of this company and the status/earnings of this employee for the purpose of participating in the Work Sharing program is true and correct. At least two employees, and not less than 10 percent, of the regular permanent work force, involved in the affected work unit(s), participated in the Work Sharing program, or in at least one week of a two consecutive week period. This company will maintain employees' health and retirement benefits under the same terms and conditions as prior to the reduction in hours and wages or to the same extent as other employees not participating in the Work Sharing plan pursuant to the California Unemployment Insurance Code Section, 1279.5(c)(4)(A).					
BUSINESS NAME AND ADDRESS:		TITLE:	DATE ISSUED TO EMPLOYEE:		
		PRINTED NAME OF SIGNEE:	EMPLOYER TELEPHONE NUMBER:		
		EMPLOYER ORIGINAL SIGNATURE:	EMPLOYER ACCOUNT NUMBER:		

SECTION B - CLAIMANT'S CERTIFICATION: Please answer the questions below regarding the Week Ending that was provided by your employer in Section A to determine payment for the week.

1. Did you work for anyone other than your Work Sharing employer? (This includes self-employment.)
 Yes No

a. If yes, enter the employer's name, address, and last date worked during this week:
 Name: _____
 Address: _____
 City: _____ State: _____ ZIP: _____
 Last Date Worked: _____ / _____ / _____

b. Enter your earnings, before deductions, from self-employment or other employment, whether you were paid or not: \$ _____

c. Are you continuing to work for this employer? Yes No
 If no, state the reason: _____

2. If you want federal income tax withheld for the week shown in Section A mark this box:

The information provided above is true and correct to the best of my knowledge and belief. I understand the law provides for a fine and/or imprisonment for making false statements or withholding facts to fraudulently receive Unemployment Insurance benefits.

Claimant Signature: _____ **Date Signed:** _____

SECTION C - CLAIMANT INFORMATION: Provide this information to file this claim.

LAST NAME:	FIRST NAME:	M.I.	BIRTH DATE: ____ / ____ / ____	GENDER: <input type="checkbox"/> Male <input type="checkbox"/> Female
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1. Is the name used on this form the same as the one that appears on your Social Security card?
 Yes No

If no, enter the name that appears on your Social Security card.
 Last: _____ First: _____ M.I.: _____

a. List other names and/or Social Security numbers you have used: _____

2. MAILING ADDRESS: _____ UNIT/APT: _____
 CITY: _____ ZIP CODE: _____ TELEPHONE NO.: (____) _____

a. Is your residence address the same as your mailing address? Yes No
 If No, enter your residence address. (Include your city, state, ZIP Code, and apartment number.)
NOTE: A Post Office Box is not a residence address.

STREET ADDRESS: _____ UNIT/APT: _____
 CITY: _____ STATE: _____ ZIP CODE: _____

3. Have you ever filed a claim in the past two years for Unemployment Insurance or Disability Insurance in the State of California?
 Yes No

If Yes, please list the type of claim and date(s) when the claim(s) were filed.
 _____ / _____ / _____ _____ / _____ / _____

4. In the last 18 months, did you work for an agency of the federal government or serve in the military?
 Yes No

SECTION C - CLAIMANT INFORMATION (Continued)

5. Did you work in a state other than California during the last 18 months? Yes No
 If yes, in which state(s)? _____

6. Have you applied for Unemployment Insurance benefits in another state during the last 12 months? Yes No

7. Do you have a driver license or ID card? Yes No
 If yes, provide the name of the issuing state and your driver license or ID card number.
 Name of issuing state: _____ Driver License/ID Number: _____

8. Are you a U. S. citizen or national? Yes No

If no, answer the following questions:

a. Are you registered with the United States Citizenship and Immigration Services (USCIS, formerly INS) and authorized to work in the United States? Yes No

b. What is the title of your USCIS document? Check one of the following:

<input type="checkbox"/> Alien Registration Receipt Card (I-151)	<input type="checkbox"/> Temporary Resident Card (I-688)
<input type="checkbox"/> Permanent Resident Card (I-551)	<input type="checkbox"/> Arrival/Departure Record (I-94)
<input type="checkbox"/> Employment Authorization Card (I-688A)	<input type="checkbox"/> Re-entry Permit (I-327)
<input type="checkbox"/> Employment Authorization Document (I-688B)	<input type="checkbox"/> Refugee Travel Document (I-571)
<input type="checkbox"/> Stamp on VISA	<input type="checkbox"/> Unexpired Foreign Passport
<input type="checkbox"/> Employment Authorization Card (I-766)	<input type="checkbox"/> Other Document _____

NOTE: (VISA Stamp states: "Processed for I-551 Temporary Evidence of Lawful Admission of Permanent Residence valid until MM/DD/YYYY, Employment Authorized.")

c. What is your Alien Registration **OR** authorization number on your document? _____

d. What is the expiration date of your work authorization? _____

e. Were you legally entitled to work in the United States for the last 19 months? Yes No

9. Are you receiving, or will you receive within the next year, a pension other than Social Security or Railroad Retirement, which is based on your own work or wages? Yes No

If yes:

a. Who pays the pension check to you? _____

b. How are you receiving your pension payments? Monthly Annually Lump Sum

c. Did you pay into your pension or retirement? Yes No

d. Did any of the employers you worked for in the last 18 months pay into the pension fund? Yes No Unsure
 If yes, what is the name of the company paying into the pension? _____

10. List the employers you've worked for in the last 18 months, starting with your most recent to your earliest:
 List any additional employers on a separate sheet of paper. Be sure to include all the same information requested in this question.
 (Note: How Paid; please specify, hourly, daily, weekly, monthly, commission, or at a piece rate.)

EMPLOYER NAME	DATES WORKED	EARNINGS	HOW PAID
_____	From: ____ / ____ / ____ To: ____ / ____ / ____	\$ _____	_____
_____	From: ____ / ____ / ____ To: ____ / ____ / ____	\$ _____	_____
_____	From: ____ / ____ / ____ To: ____ / ____ / ____	\$ _____	_____
_____	From: ____ / ____ / ____ To: ____ / ____ / ____	\$ _____	_____
_____	From: ____ / ____ / ____ To: ____ / ____ / ____	\$ _____	_____

SECTION C - Claimant Information (Continued)

11. Which employer did you work for the longest? _____
- a. What type of business was operated by this employer?
(Please be specific. For example, restaurant, dry-cleaning, construction, bookstore, etc.) _____
- b. What type of work did you do for this employer?
(Please be specific: cashier, laborer, plumber, etc.) _____
- c. How long did you work for this employer? Years: _____ Months: _____
12. Are you now, or have you been in the last 18 months an officer of a corporation or the sole or major stockholder of a corporation? Yes No
13. Are you receiving or expect to receive Workers' Compensation? Yes No
If yes, provide the insurance carrier and if possible the case number.
Name of Insurance Carrier: _____ Case Number: _____
14. Would you prefer your written material in English or Spanish? English Spanish
15. What is your preferred spoken language? English Spanish Other: _____

The following two questions are optional.

16. What race or ethnic group do you identify with? Check one of the following:
- | | | | | |
|---------------------------------------|------------------------------------|--|------------------------------------|--|
| <input type="checkbox"/> White | <input type="checkbox"/> Black | <input type="checkbox"/> Hispanic | <input type="checkbox"/> Asian | <input type="checkbox"/> American Indian or Alaskan Native |
| <input type="checkbox"/> Chinese | <input type="checkbox"/> Cambodian | <input type="checkbox"/> Filipino | <input type="checkbox"/> Guamanian | <input type="checkbox"/> Other Pacific Islander |
| <input type="checkbox"/> Asian Indian | <input type="checkbox"/> Japanese | <input type="checkbox"/> Korean | <input type="checkbox"/> Laotian | <input type="checkbox"/> Samoan |
| <input type="checkbox"/> Vietnamese | <input type="checkbox"/> Hawaiian | <input type="checkbox"/> Other (Specify) _____ | | <input type="checkbox"/> I choose not to answer |
17. Do you have a disability? Yes No I choose not to answer
(A disability is a physical or mental impairment that substantially limits one or more life activities, such as caring for oneself, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning, or working.)

I do hereby claim benefits. I am a Work Sharing claimant and working reduced hours. I have answered these questions knowing that the law provides penalties for making false statements.

Pertaining to Question 8, citizenship status, I declare under PENALTY OF PERJURY, under the laws of the State of California, that my answer is true and correct. I understand that the information I provide on this form may be released to other government agencies to the extent allowed by law.

Claimant Original Signature _____ Social Security number _____ Date Signed ____ / ____ / ____

EDD USE ONLY

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Interviewer's Initials: _____

EMPLOYER'S WORK SHARING CERTIFICATION, DE 4581WS

The *Work Sharing Certification* form may be issued to participating employees *only* if the following requirements are met:

1. At least two employees and at least 10 percent of the regular permanent work force, or work unit(s) are affected by a reduction in hours and wages in each week or in at least one week of a two consecutive week period, and
2. The reduction in hours and wages of the affected employees is at least 10 percent, not to exceed 60 percent.
3. This company will maintain employees' health and retirement benefits under the same terms and conditions as prior to the reduction in hours and wages or to the same extent as other employees not participating in the Work Sharing plan pursuant to the California Unemployment Insurance Code Section 1279.5 (c)(4)(A)

The *Employer's Work Sharing Certification*, DE 4581WS, is completed by both the employer and the participating employee. It is available in English and Spanish. The Work Sharing employer must complete and issue a Work Sharing Certification to the participating employee:

- Within 14 calendar days after the end of the week to which the certification applies,
- OR**
- Within 14 calendar days after EDD sends written notification of the plan approval and the initial shipment of Work Sharing Certifications.

If the above timelines are not followed, the Work Sharing plan may be terminated.

If a participating employee does not work for a full week and wishes to claim benefits for that week, the regular unemployment provisions apply. Employees can use the Employer's Work Sharing certifications to claim benefits for weeks they have not worked for up to three consecutive weeks.

If the participating employee is still experiencing more than 60 percent reductions after three consecutive weeks, the Special Claims Office will provide the employee with instructions for transferring the Work Sharing claim to a regular unemployment insurance claim.

Generally, the completed *Employer's Work Sharing Certification*, DE 4581WS, is mailed by the participating employee to the Special Claims Office. If the Work Sharing employer elects to mail the completed certification on behalf of the employee, the employer must comply with the timeliness requirements. The *Employer's Work Sharing Certification*, DE 4581WS, must be submitted to the Special Claims Office within 14 calendar days from the date it was issued by the Work Sharing employer. If the certification is submitted untimely, the Special Claims Office will notify the Work Sharing employer of their untimeliness. If the untimely submission continues, the Work Sharing plan may be terminated.

An additional supply of Work Sharing Certification forms can be ordered by calling the Special Claims Office at the telephone number listed in the Introduction on Page 1 of this booklet.

Completing the *Work Sharing Certification*

The following instructions are used for completing either Week One or Week Two.

Employer's Work Sharing Certification - Page One

At the top of the certification enter the participating employee's last name, first name and social security number. Do not make any entries in the "EDD USE ONLY" box.

Enter the week ending date(s) for the participating employee. If your payroll period is other than weekly, you must report the percentage of reduced hours and wages on a calendar week beginning Sunday and ending Saturday.

Use the "Week One" column when certifying an employee for a single (one) Work Sharing week. Use the "Week Two" column only when the week ending date is consecutive to the Week One column.

Example: A Work Sharing employer that certifies an employee for the weeks ending 04/02/00 and 04/16/00 must use two Work Sharing Certification forms. The weeks ending 04/02/00 and 04/16/00 are not consecutive. The Week One column must be completed on separate certification forms for each week ending date.

Example: A Work Sharing employer that certifies an employee for the weeks ending 05/07/00 and 05/14/00 should use one Work Sharing Certification form. The weeks ending 05/07/00 and 05/14/00 are consecutive. The Week One column is completed for the week ending 05/07/00 and the Week Two column is completed for the week ending 05/14/00.

Note: If a Work Sharing employer certifies an employee for a single Work Sharing week using the “Week One” column, it is not necessary to enter zeros (“0”) in the sections for the “Week Two” column. The “Week Two” column may be left blank if there were no Work Sharing reductions for that week.

Question 1.

Enter the *normal weekly wages* of the employee that is being certified. If two consecutive weeks are being certified, the normal weekly wages for both weeks must be entered.

Example: If the participating employee’s normal work week is five 8-hour days at \$10 per hour, the correct entry for this example is \$400.

Question 2.

Enter the actual wages paid. These are *reduced wages paid due to Work Sharing*. If two consecutive weeks are being certified, the reduced wages for both weeks must be entered.

Example: The participating employee normally works a 40 hour work week and is paid \$10 per hour. The employee is normally paid \$400 per week. However, due to Work Sharing, the employee’s hours have been reduced to 32 hours per week. The employee is now paid \$320 per week. The correct entry for this example is \$320.

Note: Any overtime hours paid must be included in Question 2. Add the reduced wages paid due to Work Sharing with the overtime hours paid.

Question 3.

Enter the *percentage of wage reduction due to Work Sharing*. If two consecutive weeks are being certified, the percentage of wage reductions due to Work Sharing for both weeks must be entered.

Example: Using the example in Question 2, the participating employee’s wages were reduced from \$400 to \$320. Three hundred twenty dollars is 80 percent of \$400, therefore the employee’s wages were reduced by 20 percent. The correct entry for this example is 20 percent.

Enter only the *percentage of wage reduction* due to *Work Sharing*. Additional reductions occurring for reasons other than *Work Sharing* are not to be considered for completing Question 3.

Example: The participating employee's wages were reduced from \$400 to \$320, or 20 percent due to *Work Sharing*. The employee is given 2 hours off without pay for a dental appointment. Although the total reduction in the employee's wages for that week is 25 percent (\$300), the additional 5 percent is due to a dental appointment, not *Work Sharing*. The correct entry for this example is 20 percent.

Question 4.

Enter the employee's *normal weekly hours of work*. This is the hours the employee would normally work if there were no hour reductions due to *Work Sharing*. If two consecutive weeks are being certified, the normal weekly hours of work for both weeks must be entered.

Example: If the participating employee's normal work week is five 8-hour days, the normal weekly hours of work is 40. The correct entry for this example is 40.

Question 5.

Enter the *actual hours worked* by the employee. These are the *reduced hours worked* due to *Work Sharing*. If two consecutive weeks are being certified, the reduced hours worked due to *Work Sharing* must be entered for both weeks.

Example: Using the example in Question 4, the participating employee's normal work week is 40 hours. However, due to *Work Sharing* the employee's hours are reduced to 32 hours per week. The correct entry for this example is 32 hours.

Note: Any overtime hours worked must be entered in Question 5. However, the overtime hours must be listed separately.

Example: If the participating employee worked a total of 20 hours (one 8-hour day and one 12-hour day) including 4 hours of overtime, enter the hours in Question 5 as follows: 16 + 4. This will indicate that the participating employee worked 16 regular hours and 4 overtime hours.

Question 6.

Enter the *percentage of hour reduction* due to *Work Sharing*. If two consecutive weeks are being certified, the percentage of hour reduction due to Work Sharing for both weeks must be entered.

Example: The participating employee's normal weekly hours of work are 40 and the employer reduces the employee's hours to 32 due to Work Sharing. Therefore, because 32 hours are 80 percent of 40 hours, the employee's hour reduction due to Work Sharing is 20 percent. The correct entry for this example is 20 percent.

Enter only the percentage of hour reduction due to Work Sharing. Additional reductions occurring for reasons other than Work Sharing are not to be considered for completing Question 6.

Example: The participating employee's hours were reduced from 40 hours to 32 hours, or 20 percent due to Work Sharing. The employee is given 2 hours off without pay for a dental appointment. Although the total reduction in the employee's hours for that week is 25 percent (30 hours worked), the additional 5 percent is due to a dental appointment, not Work Sharing. The correct entry for this example is 20 percent.

Question 7.

Indicate if the participating employee *refuse any work made available during hours scheduled off* due to *Work Sharing*.

Example: A participating employee's hours have been reduced by 8 hours (one day) per week due to Work Sharing. There is an unexpected increase in work and the employee is advised that there will be no Work Sharing reductions for that week. The employee has made other plans for the Work Sharing day off and refuses to report for work. The correct entry for this example is Yes.

Question 8.

Enter the date(s) and hours used for Work Sharing reductions during the week that is being certified (*do not enter date(s) and hours worked*).

Example: For the week ending 03/19/00, the participating employee's hours were reduced by 8 hours due to Work Sharing. The employee was not scheduled to work on Friday, 03/18/00.

The employee's normal hours of work for that day are 8:00 a.m. - 5:00 p.m. The correct entry for this example is: 03/18/00, 8 hours. (In this example the employee is not paid for the 12:00 noon - 1:00 p.m. Lunch hour).

Example: For the week ending 03/19/00, the participating employee's hours were reduced by 4 hours. The employee was scheduled to work 4 hours on Friday, 03/18/00. The employee's normal hours of work for that day are 8:00 a.m. - 5:00 p.m. However, due to Work Sharing, the employee is only scheduled to work 8:00 a.m. - 12:00 noon. The correct entry for this example is: 03/18/00, 4 hours.

Question 9.

Indicate if the participating employee was absent from work for reasons *other than Work Sharing*.

Example: In addition to a participating employee's hour reduction due to Work Sharing, the employee was absent for one day due to illness. The correct entry for this example is Yes.

Question 9.a.

If Yes is checked in Question 9, indicate whether or not the absence was approved.

Example: Using the example in Question 9, this employee was allowed to use sick leave to cover the absence. The correct entry for this example is Yes.

Question 9.b.

If No is checked in 9.a. (the absence was not approved), enter the date(s) and reason for the absence.

Example: Using the example in Question 9, this employee was not allowed to use sick leave to cover the absence. Enter the appropriate date of the absence and the reason for the absence.

Read the certification information carefully. Sign, date and provide the requested information. The signature must be original, signature stamps will not be accepted.

Note: The date issued to employee must be after the week ending date(s) entered in the “Week One” and “Week Two” columns. This should be the actual date the certification form is made available to the employee. *Do not backdate the issue date.*

Wages and Hours

If the Work Sharing employer pays wages based on piece rate, varying pay scale, or shift differential, for example, it is necessary to compute the normal weekly wages for the week. This is done to determine the percentage of wage reduction that must be reported on the *Employer’s Work Sharing Certification*, DE 4581WS. The following formula should be used for that computation.

- A. Add the *total wages earned* during the Work Sharing week B. Divide the total wages by the total number of hours worked during the Work Sharing week (Question 5. on the *Employer’s Work Sharing Certification*, DE 4581WS, or Section A on the *Initial Claim and Payment Certification*, DE 4511WS). This will determine the average hourly wage.
- B. Divide the total wages by the total of hours worked during the work Sharing week (Question 5. on the *Employer’s Work Sharing Certification*, DE 4581WS, or Section A on the *Initial Claim and Payment Certification*, DE 4511WS). This will determine the average hourly wage.
- C. Multiply the average hourly wage by 40 hours (or by the number of hours normally worked before reduction, if less than 40 hours). This will determine the *normal weekly wages* for the week (Question 1. on the *Work Sharing Certification*, DE 4581WS, or Section A on the *Initial Claim and Payment Certification*, DE 4511WS).
- D. Subtract the figure in “A” from the figure in “C” for the amount the normal weekly wages were reduced during the week.
- E. Divide the figure in “D” by the figure in “C” for the percentage of the wage reduction for the week. Enter this figure in Question 3 on the *Work Sharing Certification*, DE 4581WS, or Section A on the *Initial Claim and Payment Certification*, DE 4511WS.

Example: A participating employee working a reduced work week of 32 hours received \$10 per hour for 24 hours (day shift) and \$12 per hour for 8 hours (swing shift):

$$\begin{array}{r}
 1. \ 24 \text{ hours} \times \$10.00 = \$240.00 \\
 + \ 8 \text{ hours} \times \$12.00 = \$96.00 \\
 \hline
 \text{Total Wages:} \qquad \qquad \$ 336.00
 \end{array}$$

2. $\$336.00 \div 32 \text{ hours} = \10.50 - Average hourly wage
3. $\$10.50 \times 40 \text{ hours} = \420.00 - Normal weekly wages for the week
4. $\$420.00 - \$336.00 = \$84.00$ - Wage reduction
5. $\$84.00 \div \$420.00 = 20 \text{ Percent}$ wage reduction *wage*.

Overtime – Total Hours Worked Under 40 Hours

Work Sharing benefits may be paid when a participating employee has worked overtime. However, the employee must still have a minimum hour and wage reduction of 10 percent.

Example: If a participating employee’s normal work week is 40 hours, there must be a minimum reduction of 4 hours to meet the 10 percent minimum requirement (40 hours to 36 hours). If that employee also worked 10 hours overtime, there must be a minimum reduction of 14 hours (includes overtime) to meet the 10 percent minimum requirement.

When reporting the actual wages earned, overtime wages must be included. When reporting the actual hours worked, any overtime hours must be listed separately. If there is a difference in the percentage of hour and wage reductions, the participating employee will be paid at the lesser percentage.

Overtime - Total Hours Worked Over 40 Hours

Work Sharing benefits may not be paid if the participating employee worked over 40 hours (including overtime) during a week. The requirement for a minimum reduction of hours and wages of 10 percent has not been met.

If the participating employee worked 40 hours or more, the week is considered to be a normal work week and does not meet the requirements of the Work Sharing program.

Volunteer Hours

Volunteer hours worked, *without pay*, by a participating employee must be included as part of the total hours worked during the week. Like overtime, there still must be a reduction in the total hours worked, including volunteer hours of at least 10 percent. All hours worked (paid or unpaid) during the Work Sharing week are calculated to determine the Work Sharing reduction.

Employer Certification

Read the *certifying statement carefully*. Enter the name and mailing address of your business, your title, print the name of the person authorized to sign this document, and sign the form. Enter the date the form was issued to the employee to complete, the employer telephone number, and the state employer account number.

Claimant's Work Sharing Certification - Page Two

Page Two must be completed by the employee. Employers are frequently asked to provide advice or directions on this portion. If your employees have questions please refer them to the *A Guide to Unemployment Insurance Benefits for Work Sharing Participants*, DE 1275WS. This booklet is contained in the packets mailed to you after your Work Sharing Plan was approved. The DE 1275WS contains information and completion instructions for Work Sharing forms. If your employee has questions that are not answered in the DE 1275WS, advise the employee to contact the Special Claims Office at the telephone number listed on Page 1 of this booklet.

**EMPLOYER'S WORK SHARING CERTIFICATION
(To Be Completed By Employer Only)**

LAST NAME	FIRST NAME	SOCIAL SECURITY NUMBER ____ - ____ - _____																												
THIS FORM MAY BE USED FOR ONE WEEK OR TWO CONSECUTIVE WEEKS																														
	WEEK ONE Week Ending: __/__/__	WEEK TWO Week Ending: __/__/__																												
1. Enter normal weekly wages.	\$ _____	\$ _____																												
2. Enter actual wages paid (include overtime).	\$ _____	\$ _____																												
3. Enter percentage (%) of wage reduction due to Work Sharing.	_____ %	_____ %																												
4. Enter normal weekly hours of work.	_____	_____																												
5. Enter actual hours worked (include overtime).	_____	_____																												
6. Enter percentage (%) of hour reduction due to Work Sharing.	_____ %	_____ %																												
7. Did the employee refuse any work made available during hours scheduled off due to your Work Sharing plan?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No																												
8. Enter date(s) and hours used for Work Sharing reductions during this week (example below):	<table border="1"> <thead> <tr> <th>Date(s)</th> <th>Hours</th> </tr> </thead> <tbody> <tr> <td>02/05/05</td> <td>2</td> </tr> <tr> <td>____/____/____</td> <td>____</td> </tr> <tr> <td>____/____/____</td> <td>____</td> </tr> <tr> <td>____/____/____</td> <td>____</td> </tr> <tr> <td>____/____/____</td> <td>____</td> </tr> <tr> <td>____/____/____</td> <td>____</td> </tr> </tbody> </table>	Date(s)	Hours	02/05/05	2	____/____/____	____	____/____/____	____	____/____/____	____	____/____/____	____	____/____/____	____	<table border="1"> <thead> <tr> <th>Date(s)</th> <th>Hours</th> </tr> </thead> <tbody> <tr> <td>____/____/____</td> <td>____</td> </tr> <tr> <td>____/____/____</td> <td>____</td> </tr> <tr> <td>____/____/____</td> <td>____</td> </tr> <tr> <td>____/____/____</td> <td>____</td> </tr> <tr> <td>____/____/____</td> <td>____</td> </tr> <tr> <td>____/____/____</td> <td>____</td> </tr> </tbody> </table>	Date(s)	Hours	____/____/____	____	____/____/____	____	____/____/____	____	____/____/____	____	____/____/____	____	____/____/____	____
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9. Was employee absent from work for reasons other than Work Sharing, including a holiday, jury duty, illness, personal leave, or vacation during this week?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No																												
9.a. If yes, was the absence approved?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No																												
9.b. Enter the date(s) and reason for the absence.	_____ Reason: _____																													
<p>I certify that the above information concerning the status of this company and the status/earnings of this employee for the purpose of participating in the Work Sharing program is true and correct. At least two employees participated and not less than 10 percent of the regular permanent work force, involved in the affected work unit(s), participated in the Work Sharing program for at least one week of a two consecutive week period. This company will maintain employees' health and retirement benefits under the same terms and conditions as prior to the reduction in hours and wages or to the same extent as other employees not participating in the Work Sharing Plan pursuant to the California Unemployment Insurance Code Section 1279.5 (C)(4)(A).</p>																														
Name and Address of Co.	Printed Name of Signee _____ Title _____	Date Issued to Employee ____/____/____ Employer Phone Number _____																												
Original Signature		Employer Account Number _____																												

NOTE: This form must be issued to the employee **WITHIN 14 DAYS** after the last week ending date shown above.

CLAIMANT'S WORK SHARING CERTIFICATION

Special Claims Office, ARU 850 - P.O. Box 419076 - Rancho Cordova, CA 95741-9076

**CLAIMANT'S WORK SHARING CERTIFICATION
(To Be Completed By Employee Only)**

	WEEK ONE	WEEK TWO
	Answer the following questions for the week ending date entered under "Week One" on the reverse side of this form.	Answer the following questions for the week ending date entered under "Week Two" on the reverse side of this form.
1. Did you have a change of address or telephone number during this week? 1.a. If yes , enter your new address and/or telephone number.	<input type="checkbox"/> Yes <input type="checkbox"/> No Address: _____ _____ Telephone: () _____	<input type="checkbox"/> Yes <input type="checkbox"/> No Address: _____ _____ Telephone: () _____
2. Did you work for anyone other than your Work Sharing employer? (This includes self-employment or a second employer.)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
2.a. If yes , enter the self-employment or other employer's name, address, and last date worked during this week.	_____ Name _____ Address _____ City, State, and ZIP _____ Last Date Worked: _/_/___	_____ Name _____ Address _____ City, State, and ZIP _____ Last Date Worked: _/_/___
2.b. Enter your earnings, before deductions, from your non-Work Sharing employer, whether you were paid or not. Also enter earnings from self-employment or jury duty.	\$ _____	\$ _____
2.c. Are you continuing to work for the other employer?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
2.d. If no , enter the reason the job ended.		
3. If you want federal income tax withheld for the week(s) shown on Page 1, mark this box. <input type="checkbox"/> If you mark the box and are certifying for two weeks, federal income tax will be withheld for both weeks.		

The information provided is true and correct to the best of my knowledge and belief. I understand that the law provides for a fine and/or imprisonment for making false statements or withholding facts to receive Unemployment Insurance.

SIGNATURE	SOCIAL SECURITY NUMBER	DATE SIGNED
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NOTE: The employee is responsible for mailing this form to the **Special Claims Office at the address below within 14 calendar days** of receipt from the employer.

CLAIMANT'S WORK SHARING CERTIFICATION

Special Claims Office, ARU 850 - P.O. Box 419076 - Rancho Cordova, CA 95741-9076

EMPLOYER'S REQUEST FOR REVIEW

If your Work Sharing plan is disapproved or terminated, you may request a review of the disapproval or termination. The request must be submitted in writing within 20 days of the mailing date of the notice of disapproval or termination. The request must include the following information:

1. Name of the business
2. Your California employer account number
3. Effective date of the disapproved or terminated Work Sharing plan, and
4. A statement supporting your position as to why the Work Sharing plan should not have been disapproved or terminated.

Mail the request for review to:

**Employment Development Department
Unemployment Insurance Policy and Coordination Division, MIC 40
P.O. Box 826880 Sacramento, CA 94280-0001
Attn: Work Sharing Coordinator**

You will receive written notification within 20 working days whether your Work Sharing plan was disapproved or terminated with good cause.

OTHER IMPORTANT INFORMATION

- If the participating employee was unavailable for work, without the Work Sharing employer's approval, benefits may be denied for the entire week. The participating employee must report any unavailability.
- Any work performed for anyone other than the Work Sharing employer must be reported. This includes jury duty and fees, witness fees, and self-employment. Wages earned while working for a secondary employer are deducted dollar for dollar from the Work Sharing benefits. Failure to report wages can result in loss of Work Sharing benefits, cash penalties, imprisonment or all of the above.

- Benefits may be reduced for the participating employee's unmet child support obligations under the Child Support Intercept unemployment insurance program.
- Some types of Workers' Compensation payments are deductible.
- Aliens must show a right to work to receive unemployment benefits. The Work Sharing Offices must be informed when a temporary work authorization is extended. We must receive a copy of their papers showing that their work authorization has been extended before their current work authorization date expires to avoid a disruption of benefits.
- Retirement pensions (not Social Security benefits) paid by an employer in the base period of the unemployment insurance claim may be deductible. Participating employees should report any pension payments received or changes in previously reported pension amounts. The Special Claims Office will determine whether or not receipt of a pension will affect Work Sharing benefits.
- All Work Sharing payments are issued by the Special Claims Office in Sacramento. The first certification submitted will be used as a one week, unpaid waiting period as required by the California Unemployment Insurance Code. Employees should contact the department at the number listed in the white pages of the phone book under "California Employment Development Department, Unemployment Insurance Information," with inquiries about payments.
- For further information, see California Unemployment Insurance Code Section 1279.5, and Title 22, California Code of Regulations, Article 2.4, Work Sharing Unemployment Insurance Benefits (Section 1279.5-1 to 1279.5-10).
- Employees may request that an amount be withheld from their Work Sharing Unemployment Insurance payments for federal taxes. If your employee wants federal income tax withheld for the week(s) shown on their Work Sharing Certification form, they must fill in the answer block on that certification form. If they do not want taxes withheld, they need to leave the block blank.
- At the end of the year, your employee will receive a Form 1099G that shows the benefit payment totals issued during the calendar year. Form 1099G will also show the total federal taxes withheld, if any.

If your employees have questions concerning their tax liability, they should contact the Internal Revenue Service. The special Claims Office cannot answer questions about how withholding taxes affect their benefits. For that telephone number look in the phone book white pages under "Internal Revenue Service."

NOTES

NOTES



State of California

Labor and Workforce Development Agency

Employment Development Department

The California State Employment Development Department (EDD) is a recipient of federal and state funds, is an equal opportunity employer/program, and is in compliance with Section 504 of the Rehabilitation Act and the Americans with Disabilities Act (ADA).

Special requests for alternate formats need to be made by calling your local EDD office. The number is listed in the phone directory under "State of California, Employment Development Department."