

State requirements for  
employee notices and  
workplace posters about  
unemployment insurance

**September 3, 2024**

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# State requirements for employee notices and workplace posters about unemployment insurance



Letting employees know about their right to unemployment insurance (UI), and how to claim benefits if eligible, has long been a requirement for employers in most states. Our survey of state workforce agency websites shows that except for Ohio, all states require that employers post a notice in the workplace about the availability of unemployment insurance (UI) benefits to eligible workers.

Due to the significant increase in the number of jobless in connection with COVID-19, the U.S. Department of Labor wanted employers to go further in letting employees know about their rights to UI benefits. Accordingly, to be eligible for emergency funds, the Families First Coronavirus Response Act (FFCRA) stipulated that states require employers to provide a notice to separated employees of the availability of UI benefits.

Prior to the COVID-19 emergency, just nine states required that a notice concerning the availability of UI benefits be provided to each separated employee (Arizona, California, Delaware, Illinois, Massachusetts, Nevada, New Jersey, Oklahoma and Tennessee). Because of the FFCRA funding incentive, the requirement was adopted by most states though some have since suspended the requirement.

# State requirements for employee notices and workplace posters about unemployment insurance

*Continued*

States have flexibility in determining the contents of the required employee separation notice; however, in [Unemployment Insurance Program Letter 13-20](#), the U.S. Department of Labor provides a [model notice](#) that states may use.

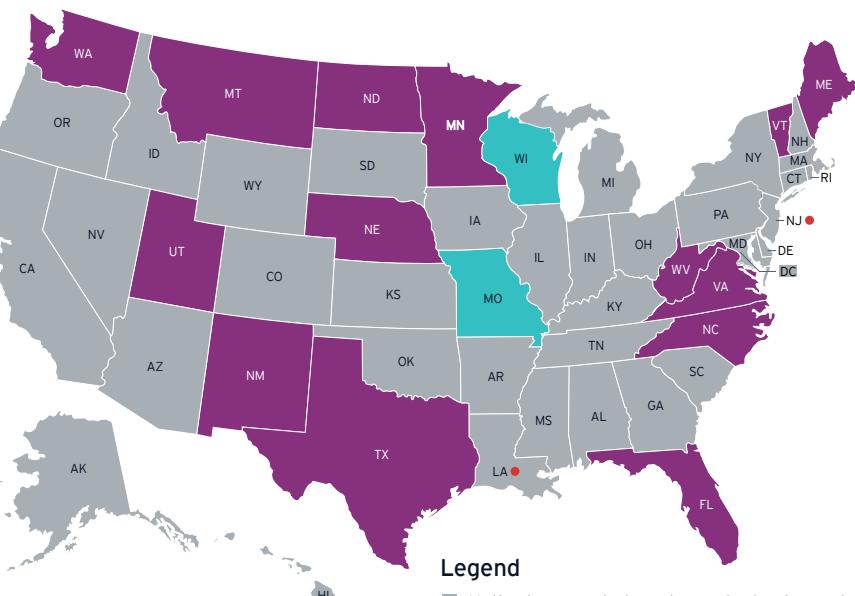
States are also given flexibility in determining the form that employers may use in providing the notice to employees (such as by letter, email, text message or flyers).

## Ernst & Young LLP insights

In addition to employee separation notices, separation information must also be provided to some states at the time an employee is terminated. Many states also require notice about mass layoffs.

Employers will need to confirm that they are complying with all state requirements concerning workplace posters, employee separation notices and state reporting of employee separations.

## State requirement that employers provide notice of availability of UI benefits to separated employees\*

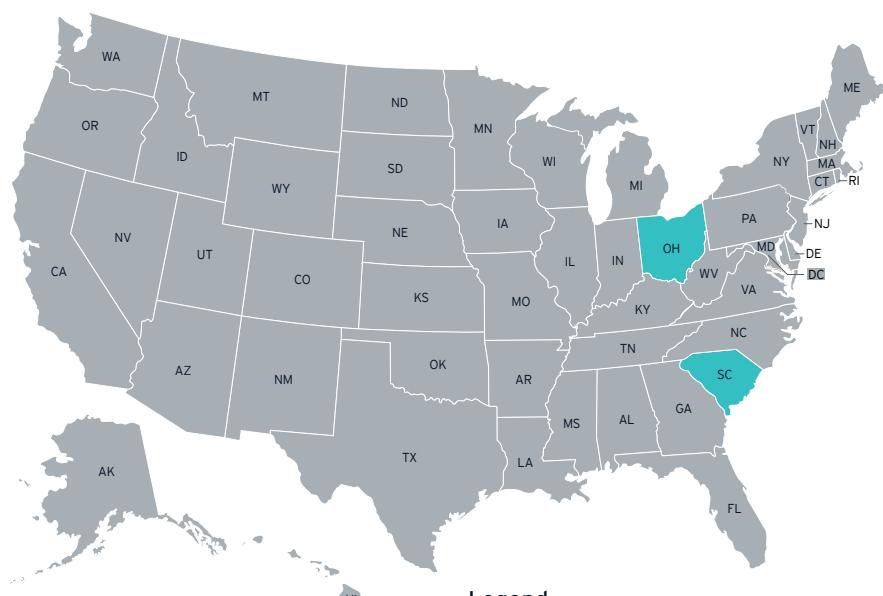


\* Based on survey of state workforce agencies as of September 3, 2024

## Legend

- Notice to separated employees is clearly required
- Notice to separated employees is not clearly required
- Notice to separated employees is voluntary
- Notice of separated employee must also be provided to the state

## State requirement that employers post at the workplace information about the availability of UI benefits\*



\* Based on survey of state workforce agencies as of September 3, 2024

## Legend

- There is a clear requirement for a workplace poster
- The workplace poster is voluntary

Survey of state requirement for notices to separated employees about the availability of UI benefits  
(survey results as of September 3, 2024)

State or US territory	Employer required to give separated employees notice of UI availability	Employer required to provide separation notice to the state	State form to provide to separated employees	Authority for requirement to provide UI separation notice/ workplace poster	Penalty for failure to provide separation notice
Alabama	Yes	**	Alabama sample notice	Rule 480-4-2-19	**
Alaska	Yes	**	Alaska mandatory flyer	Alaska employer packet	**
Arizona*	Yes	**	Form UIB-1241A	Employer requirements - Recordkeeping	**
Arkansas	Yes	**	Arkansas sample notice	Rule 5	**
California*	Yes (for discharge, layoff, leave of absence or change in employment status)	**	Form DE 1857A (sample notice)	Required notices and pamphlets; Cal. Code Regs. 22 § 1089-1	** EDD penalties
Colorado	Yes	**	Form 22-234	S.B. 22-234 (2022); Colo. Rev. Stat. § 8-74-101	\$50 for each day the failure continues (Colo. Rev. Stat. § 8-1-114)
Connecticut*	Yes	**	Connecticut separation packet	CT Reg. §31 222-9; CT Reg. §31 222-10	**
Delaware*	Yes	**	Form UC-300 (to be obtained from the Delaware Division of Unemployment Insurance)	Delaware Code Title 19. Labor §3317; Unemployment Insurance Employer Handbook p.8	**
District of Columbia	**	**	**	**	**
Florida	At state's request	**	Form IT-83	Fla. Stat. §443.151(1)	**

# State requirements for employee notices and workplace posters about unemployment insurance

*Continued*

State or US territory	Employer required to give separated employees notice of UI availability	Employer required to provide separation notice to the state	State form to provide to separated employees	Authority for requirement to provide UI separation notice/ workplace poster	Penalty for failure to provide separation notice
Georgia	Yes	**	DOL-800, Separation Notice	OCGA Section 34-8-190(c)	Imprisonment not to exceed one year or a fine of not more than \$1,000 or both fine and imprisonment. Each such act shall constitute a separate offense. (OCGA Section 34-8-256(b))
Hawaii	**	**	**	**	**
Idaho	Yes	At the request of the state, report <a href="#">here</a>	<a href="#">Idaho sample notice</a>	Employer FAQs (May 20); Idaho Admin Rules §09.01.35.081; Idaho Unemployment Insurance Tax Information, p. 18	** Idaho Code §72-1372
Illinois*	Yes	**	<a href="#">What every worker should know about unemployment Insurance</a>	Illinois Unemployment Insurance Law Handbook, p. G-2; 56 Ill. Adm. Code 2720.100; 56 Ill. Adm. Code 2760.1	**
Indiana	If requested by employee	**	No specified language but see information in the required <a href="#">workplace poster</a>	<a href="#">Unemployment Insurance Employer Handbook</a> , p. 22; IC §22-4-17-1(e), IC §22-4-9-6 and 646 IAC § 5-2-16	**
Iowa	Yes	At the employer's option file <a href="#">Form 60-0154</a> or report separation <a href="#">here</a>	<a href="#">Form 70-5034</a>	<a href="#">Employer Notification to Employees of the Availability of Unemployment Compensation</a>	**

State or US territory	Employer required to give separated employees notice of UI availability	Employer required to provide separation notice to the state	State form to provide to separated employees	Authority for requirement to provide UI separation notice/ workplace poster	Penalty for failure to provide separation notice
Kansas	Yes	**	K-CNS 405	News release/ Executive Order 20-17; Kansas Unemployment Insurance Employer Handbook, p. 28	**
Kentucky	Yes	**	Kentucky workplace poster	787 KAR 1:040	**
Louisiana	Yes	Yes, file separation notice <a href="#">here</a>	Form 77	R.S. 23:15; La. Admin. Code tit. 40 §IV-323	\$500 for each offense (R.S. 23:16)
Maine	**	**	**	Rules 12, 172, Ch. 2	**
Maryland	Yes	**	Maryland sample notice	Notice	**
Massachusetts*	Yes	**	Form 0590A	Employer responsibilities during the unemployment claims process	**
Michigan	Yes	**	Form UIA 1711	R 421.105	\$10 (Form UIA 1711)
Minnesota	**	**	Requirement expired 12-31-2020	Executive Order 20-20; Minnesota workplace posters	**
Mississippi	**	At the request of the state, file separation notice <a href="#">here</a>	**	Mississippi required posters	Liability for any overpayment of UI benefits (MS Code § 71-5-365)
Missouri	Voluntary	**	MODES-INF-288-5 (08-22)	Employers' Rights and Responsibilities under Missouri Employment Security Law, p. 23	**
Montana	**	**	**	Montana required workplace posters	**
Nebraska	Voluntary	**	Advisement of Benefit Rights	Nebraska required workplace posters	**
Nevada*	Yes	**	Form DETR-ESD	NRS 612.455	**

# State requirements for employee notices and workplace posters about unemployment insurance

*Continued*

State or US territory	Employer required to give separated employees notice of UI availability	Employer required to provide separation notice to the state	State form to provide to separated employees	Authority for requirement to provide UI separation notice/ workplace poster	Penalty for failure to provide separation notice
New Hampshire	**	**	**	Services for Customers/ Employers-Business Compliance	**
New Jersey*	Yes	Yes (online reporting, guidance forthcoming)	Form BC-10	Questions and answers; N.J.A.C. §12:17-3.1; N.J.S.A. §43:21-6(a); P.L. 2022, Chapter 120	\$500 or 25% of any amount fraudulently withheld (NJ Rev Stat §43:21-16(b)(1))
New Mexico	**	**	**	Registered employer required workplace poster	**
New York*	Yes ***	**	Form IA12.3	Tax Bulletin; Publication NYS-50, p. 25, 38; 12 NYCR 472.8	**
North Carolina	No (requirement expired May 14, 2021)	**	**	04 NCAC 24G .0102	**
North Dakota	**	**	**	NDCC 52-06-35; NDAC 27-02-04-01	**
Ohio	**	**	**	JFS 02745 (Rev. 2/2024)	**
Oklahoma*	Yes	At the employer's option, submit separation information <a href="#">here</a>	OES-341	Rule 240: 10-3-52; Employer Resources and Forms	Not less than \$50.00 nor more than \$500.00, or imprisonment for not longer than 90 days, or both fine and imprisonment (40 OK Stat §5-103)
Oregon	**	**	**	Employer Rights and Responsibilities	**
Pennsylvania	Yes	**	Form UC-1609 (rev. 04-23)	H.B. 68	**

State or US territory	Employer required to give separated employees notice of UI availability	Employer required to provide separation notice to the state	State form to provide to separated employees	Authority for requirement to provide UI separation notice/ workplace poster	Penalty for failure to provide separation notice
Puerto Rico	Yes	**	Puerto Rico sample notice	Circular Letter (CL) 2020-02	**
Rhode Island	Yes	**	Rhode Island sample notice	Memorandum; R.I. Gen. Laws § 28-42-2	A fine of not less than \$25 nor more than \$200, or imprisonment not longer than thirty 30 days, or both fine and imprisonment (R.I. Gen. Laws 28-42-66)
South Carolina	Yes	**	South Carolina sample notice	Letter to employers; S.C. Code Ann. Regs. §§ 47-11 to -13	**
South Dakota	Yes	**	South Dakota sample notice	Employer Connection Newsletter (July 2024); S.D. Admin R. §47:06:03:05	**
Tennessee*	Yes	**	Form LB-0489	Rule 0800-09-01-02	**
Texas	**	**	**	Texas Labor Code section 208.001(b) and 40 T.A.C. 815.1(14)(A) & (B)	\$30, and \$30 for each consecutive day the failure continues after notice is given to the employer (Texas Labor Code §213.023, §213.024)
Utah	**	**	**	Utah Employment Security Act §35A-4-406(1)(b)	**
Vermont	Yes	**	Form A-24	Mandatory Workplace Posters; 21 V.S.A. § 1346 (c) (2)	**
Virginia	Yes	**	Virginia sample notice	42 USC, §1103 (h) (2)	**
Virgin Islands	Yes		Virgin Islands sample notice	Executive Order 2020-03	**

# State requirements for employee notices and workplace posters about unemployment insurance

*Continued*

State or US territory	Employer required to give separated employees notice of UI availability	Employer required to provide separation notice to the state	State form to provide to separated employees	Authority for requirement to provide UI separation notice/ workplace poster	Penalty for failure to provide separation notice
Washington	Yes	**	Form EMS 9874	RCW 50.20.140; required workplace posters	\$20, but not more than \$250, or imprisonment of not more than 90 days
West Virginia	Yes	**	Form #WVUC-B-59	West Virginia State Posting Requirements	**
Wisconsin	Voluntary	**	Wisconsin sample notice	Notice to Employees About Applying for Unemployment Benefits language	**
Wyoming	**	**	**	Wyoming Labor Law Poster Requirements	**

## Footnotes

\* The requirement to provide separated employees with a notice about the availability of state unemployment insurance benefits was in effect before the funding provision was included in the FFCRA.

\*\* In our review of the state workforce agency website, we did not find information concerning an employee separation notice requirement.

\*\*\* Notice is also required if employee is temporarily or permanently separated from employment or whose work hours have been reduced. (AB 398, 9-14-2023)

**Survey of state requirement for a workplace poster about unemployment insurance benefits**  
 (Survey results as of September 3, 2024)

State or US territory	Employer required to display workplace poster about unemployment insurance	Link to required workplace poster	Authority for workplace poster requirement
Alabama	Yes	Alabama workplace poster	Notice of availability of unemployment compensation
Alaska	Yes	Alaska mandatory flyer	Alaska employer packet
Arizona	Yes	Arizona workplace poster	Employer requirements - Recordkeeping
Arkansas	Yes	DWS-ARK-237	Rule 5
California	Yes	DE 1857D	Required notices and pamphlets
Colorado	Yes	Colorado workplace poster	Colorado required posters
Connecticut	Yes	Form UC-8 is furnished to employers at the time of registration or upon request	CT Reg. §31 222-9; CT Reg. §31 222-10
Delaware	Yes	Form UC-6, Notice of Coverage (to be obtained from the Delaware Division of Unemployment Insurance)	Delaware Code Title 19. Labor §3317; Unemployment Insurance Employer Handbook p.8
District of Columbia	Yes	District of Columbia workplace poster	DC Employee Information and Employer Posting Requirements
Florida	Yes	Form IT-83	Fla. Stat. §443.151(1)
Georgia	Yes	Georgia workplace poster	OCGA Section 34-8-190(b)
Hawaii	Yes	Hawaii workplace poster	Labor Law Posters
Idaho	Yes	Idaho workplace poster (includes all required posters)	Required Posters; Idaho Unemployment Insurance Tax Information, p. 18
Illinois	Yes	Illinois workplace poster	Illinois Unemployment Insurance Law Handbook, p. G-2; 56 Ill. Adm. Code 2760.1; Required Posters & Disclosures
Indiana	Yes	Indiana workplace poster	Required Employer Posters; Unemployment Insurance Employer Handbook, p. 22; IC §22-4-17-1(e), IC §22-4-9-6 and 646 IAC §5-2-16
Iowa	Yes	Iowa workplace poster	Required Employer Posters
Kansas	Yes	Kansas workplace poster	Posters in the Workplace
Kentucky	Yes	Kentucky workplace poster	787 KAR 1:040

# State requirements for employee notices and workplace posters about unemployment insurance

*Continued*

State or US territory	Employer required to display workplace poster about unemployment insurance	Link to required workplace poster	Authority for workplace poster requirement
Louisiana	Yes	Louisiana workplace poster	R.S. 23-1621
Maine	Yes	Maine workplace poster	Maine Rules 12, 172, Ch. 2
Maryland	Yes	Maryland workplace poster	Information for New Employers: Unemployment Insurance
Massachusetts	Yes	Massachusetts workplace poster	Unemployment workplace posters and pamphlets
Michigan	Yes	Michigan workplace poster	Michigan Administrative Code §R 421.105; <a href="#">UIA List of Required Posters</a>
Minnesota	Yes	Minnesota workplace poster	Minnesota workplace posters workplace posters
Mississippi	Yes	Mississippi workplace poster	Mississippi required posters
Missouri	Yes	Missouri workplace poster	Employers' Rights and Responsibilities under Missouri Employment Security Law, p. 23; Mandatory Posters/Notices
Montana	Yes	Call the Department of Labor & Industry, Unemployment Insurance Division at +1 406 444 3834 to obtain a copy of Unemployment Insurance coverage specific to your business	Montana required workplace posters
Nebraska	Yes	Nebraska workplace poster	Nebraska required workplace posters
Nevada	Yes	Nevada workplace poster (NUCS 4324)	Nevada Workplace Poster Requirements; NRS 612.455
New Hampshire	Yes	New Hampshire workplace poster	Services for Customers/ Employers-Business Compliance (mandatory posters)
New Jersey	Yes	New Jersey workplace poster	New Jersey Employer Poster Packet

State or US territory	Employer required to display workplace poster about unemployment insurance	Link to required workplace poster	Authority for workplace poster requirement
New Mexico	Yes	<p>This poster is issued at the time of initial unemployment insurance tax registration and never needs to be updated. For a copy, log into your employer account in the Unemployment Insurance Tax &amp; Claims System at <a href="http://www.dws.state.nm.us">www.dws.state.nm.us</a>.</p> <p>The poster will be located under "Correspondence," and "Tax Correspondence."</p> <p>Under the "Correspondence Class" dropdown menu, select "Registration"</p>	<a href="#">State Mandatory Postings</a>
New York	Yes	<a href="#">Form IA-133</a>	<a href="#">New York State Posting Requirements</a>
North Carolina	Yes	<a href="#">North Carolina Workplace Poster</a>	<a href="#">Workplace Posters</a>
North Dakota	Yes	<a href="#">North Dakota workplace poster</a>	<a href="#">Required Workplace Posters</a>
Ohio	Voluntary	<a href="#">Download from page 19 of the JFS 02745 poster package</a>	<a href="#">Labor/Employment Law Posting Requirements for State Agencies</a>
Oklahoma	Yes	<a href="#">Oklahoma workplace poster (OES-044)</a>	<a href="#">Employer Resources and Forms; 40 OK Stat § 2-502</a>
Oregon	Yes	<a href="#">Form 11 (Order from Oregon Employment Department, +1 503 947 1488)</a>	<a href="#">Required Worksite Posters</a>
Pennsylvania	Yes	<a href="#">Form No. UC-700</a>	<a href="#">Mandatory Postings for Pennsylvania Employers</a>
Puerto Rico	No	*	*
Rhode Island	Yes	<a href="#">Rhode Island workplace poster</a>	<a href="#">Required Posters for the Workplace</a>
South Carolina	No	*	<a href="#">State Required Posters</a>
South Dakota	Yes	<a href="#">South Dakota workplace poster</a>	<a href="#">Required Employment Posters and Where to Find Them</a>
Tennessee	Yes	<a href="#">Tennessee workplace poster</a>	<a href="#">Required Workplace Posters</a>
Texas	Yes	<a href="#">Texas workplace poster</a>	<a href="#">Texas Labor Code §208.001(b) and 40 T.A.C. 815.1(14)(A) &amp; (B)</a>
Utah	Yes	<a href="#">Utah workplace poster</a>	<a href="#">Utah Employment Security Act §35A- 4-406(1)(b)</a>

# State requirements for employee notices and workplace posters about unemployment insurance

*Continued*

State or US territory	Employer required to display workplace poster about unemployment insurance	Link to required workplace poster	Authority for workplace poster requirement
Vermont	Yes	<a href="#">Form A-24</a>	<a href="#">Mandatory Workplace Posters; 21 V.S.A. § 1346</a>
Virginia**	Yes	<a href="#">Virginia workplace poster</a>	<a href="#">Required posters</a>
Virgin Islands	No	*	*
Washington	Yes	<a href="#">Washington workplace poster</a>	<a href="#">Required workplace posters</a>
West Virginia	Yes	<a href="#">West Virginia Form WVUC-B59</a>	<a href="#">West Virginia State Posting Requirements</a>
Wisconsin	Yes	<a href="#">Wisconsin Workplace Poster</a>	<a href="#">Notice to Employees About Applying for Unemployment Benefits</a>
Wyoming	Yes	<a href="#">Wyoming Workplace Poster Packet</a>	<a href="#">Wyoming Labor Law Poster Requirements</a>

## Footnotes

\* In our review of the state workforce agency website, no information was found.

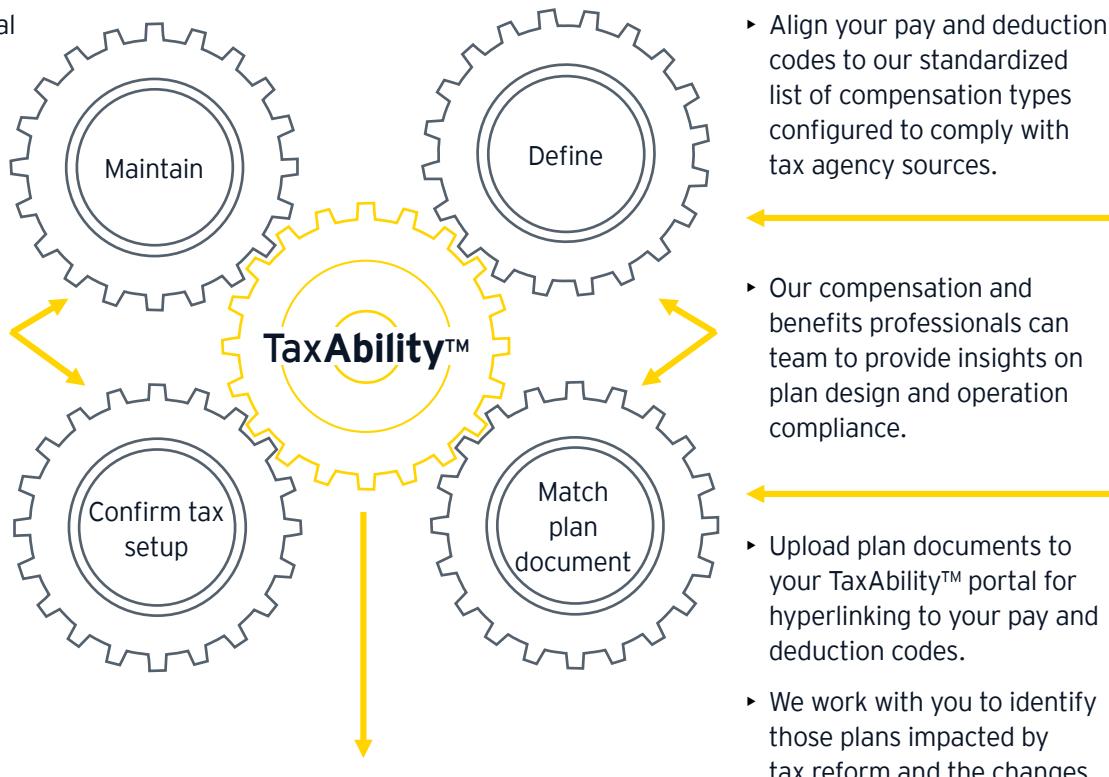
\*\* Under [H.B. 160](#), employers may voluntarily display a new poster to be created by the Virginia Department of Labor that explains resources available to veterans.

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