GUIDE
For
Work
Sharing
Employers
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 layoff 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 and 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.
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 transition to layoff. Affected employees can continue to work at reduced levels with an opportunity to find other employment before the expected 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 six-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.

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.

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.

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 any other 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 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) 445-0750

Participation by an employer in the Work Sharing program has the following requirements:

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 have the concurrence, in writing, of each appropriate bargaining agent.

3. Benefits cannot be paid for any weeks prior to the effective date of the Work Sharing plan by EDD.

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 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.
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.

After the Work Sharing Plan Application has been approved, a supply of Work Sharing Certification forms, DE 4581WS 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.

### QUESTIONS AND ANSWERS (Q & A) ABOUT THE WORK SHARING PROGRAM

**Q.** Who may participate in the Work Sharing program?

**A.** Any employer who has a reduction in production, services or other condition that causes the employer to seek an alternative to layoffs.

The Work Sharing plan requires the participation of at least two employees, a minimum reduction of 10 percent of the regular permanent work force or work unit(s), and a minimum reduction of 10 percent of the wages earned and hours worked of participating employees.

**Q.** Who may not participate in the Work Sharing program?

**A.** Leased or temporary service employees may not participate.

**Q.** How does an employer apply for the Work Sharing program?

**A.** Employers must either call or write EDD’s Special Claims Office to request a Work Sharing Plan Application. The address, telephone and fax numbers for the Special Claims Office are listed in the Preface on Page 1 of this booklet. The Special Claims Office will mail an informational packet, which includes a Work Sharing Plan Application.

**Q.** How do employees qualify for the Work Sharing program?

**A.** To qualify for the Work Sharing program an employee must meet the following requirements for each Work Sharing week:

1. The employee must be regularly employed by an employer whose Work Sharing Plan Application has been approved by EDD.
2. The employee must have qualifying wages in the base quarters used to establish a regular California unemployment insurance claim.
3. The reduction in each participating employee’s hours and wages must be at least 10 percent.
4. The employee must have completed a normal work week (with no hour or wage reductions) prior to participating in Work Sharing.
Q. How much lead time is required to initiate a plan for participation in the Work Sharing program?

A. All 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. If the Work Sharing Plan Application is submitted timely, the employer chooses the effective date. To be considered timely a DE 8686 must be submitted within 28 days of the employer’s first contact date with EDD.

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

A. 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.

Q. Can an employer add additional locations or units to an existing Work Sharing plan?

A. Yes. To add units or locations covered under a collective bargaining agreement, obtain a Work Sharing Plan Application (DE 8686) from the Special Claims Office. To add units or locations not covered under a collective bargaining agreement, submit the following written information to the Special Claims Office:

- Business name, address and California Employer Account number,
- Effective date of your current plan,
- Name(s) of the additional unit(s) or location(s),
- Total number of employees in that unit(s),
- Number of additional employees that will be participating, and
- Number of additional Work Sharing Certifications required.

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

A. Discontinue issuing the Work Sharing Certifications to participating employees. The Work Sharing plan will expire six months after the effective date without any further action from the Work Sharing employer.

Q. How many subsequent Work Sharing plans can an employer receive?

A. Subsequent Work Sharing plans will be approved provided the employer meets the requirements of the program. Each Work Sharing plan is effective for six months and subsequent plans may be approved until the employer’s economic conditions improve.

Q. Can a holiday be used as a Work Sharing day?

A. A holiday cannot be used as a Work Sharing day unless:

- The participating 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.

Q. Are Work Sharing participants required to serve a one week waiting period like regular unemployment insurance claimants?

A. Yes, like regular unemployment insurance claimants, Work Sharing participants must serve a one week unpaid waiting period. Usually the waiting period is the first week claimed after the initial claim is filed. Even though the waiting period is an unpaid week, all the eligibility requirements for the Work Sharing program must be met.
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 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 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.

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.

**Completion of 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 the 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.
Estimate what the weekly hour and wage reductions will be. It must be a minimum of 10 percent for both hours worked and wages earned.

Section 9.A.
Enter, by name, the work unit(s) participating in Work Sharing. For example: production, clerical, or sales. If your entire work force will be participating or if you are not dividing your work force into units, enter “Work Force” on the first line.

Section 9.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 9.C.
Enter the total number of participating 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 10.A.
Indicate the frequency of your payroll periods.

Section 10.B.
For weekly or bi-weekly payrolls, indicate the payroll ending day.

Section 11.
Indicate if your Work Sharing plan is part of a transition to a permanent layoff or closure.

Section 12.
Describe the circumstances requiring your use of the Work Sharing program to avoid layoffs.

Section 13.
Indicate if any of your participating employees are covered by a collective bargaining agreement.

Section 14.
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 15.A.
Indicate if your Work Sharing plan involves at least two employees.

Section 15.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 15.C.
Indicate if your Work Sharing plan includes at least a 10 percent reduction in BOTH hours worked and wages earned.

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.

Employer Signature

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 Four must be completed if there is a union/collective bargaining agreement.
WORK SHARING (WS)
UNEMPLOYMENT INSURANCE PLAN APPLICATION

1. Enter the following information as shown on the most recent DE 1099/DE 9412: Quarterly Returns:
   Employer Name: ___________________________ Telephone Number: __________
   Mailing Address: ____________________________
   California Employer Account Number (Eight Digits): __________

2. Enter specific type of business:

3. Enter the employer name that will be used on WS Certifications:

4. Location(s) where WS will occur, if different from Section 1:
   Employer Name: ___________________________ Employer Name: __________
   Address: ____________________________
   Telephone Number: __________

5. Is your business/organization a public entity?  Yes  No
   If Yes, enter an "X" in the box next to the type of public entity that best describes your organization:
   City  County  State  Federal  School District  Other (Specify) __________

6. Enter effective date of WS plan (New or Renewal):
   __________/________/________
   Note: The earliest effective date for a new WS plan is the Sunday prior to the "first contact date" shown below in the EDD USE ONLY box. The effective date for a renewed WS plan is the day after the prior plan expires, provided the plan application is submitted no more than 10 days after the prior plan has expired.
   A. If you are renewing your plan, how many additional WS Certifications, DE 4551WS, do you need?
      __________

7. If you are adding employee(s) or work unit(s) to your existing plan, enter the effective date of the expanded coverage:
   __________/________/________
   Note: The effective date is the Sunday prior to the date the expanded coverage will occur.

FOR EDD USE ONLY
   First Contact Date __________/________/________  EFF. Date __________/________/________
   Q New WS Plan  Q Renewal  Q Expanded WS Coverage
   WS re: __________  %: __________  SIC: __________  Union (Y or N) __________  Status (T or P) __________

PAGE ONE OF FOUR
8. Enter the estimated weekly percentage reduction in hours and wages of employees participating in the WS plan:

%  

9. Please fill in the blanks (use additional paper if necessary):

<table>
<thead>
<tr>
<th>A. Work Units participating in WS</th>
<th>B. Number of employees in unit(s)</th>
<th>C. Number of employees participating in WS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTALS:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

A. Payroll 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 WS plan part of a transition to a permanent layoff or closure?

- Yes  
- No  

12. Briefly describe the circumstances requiring your use of the WS program to avoid layoffs:


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

- Yes  
- No  

(If Yes, page 4 must be completed)

14. Your participation in the Work Sharing program is confidential. Occasionally the Employment Development Department 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 released for this purpose?

- Yes  
- No  

15. Please answer the following:

Does your WS plan involve:

A. At least two employees?  
- Yes  
- No  

B. At least 10% of your workforce or work units?  
- Yes  
- No  

C. At least a 10% reduction in BOTH hours worked and wages?  
- Yes  
- No  

THANK YOU FOR CHOOSING WORK SHARING!

PAGE TWO OF FOUR
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.

2. We understand that if you 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.

3. We understand that a holiday cannot be used as a Work Sharing day unless the employer, in the same position, performed compensated services as part of the employer's normal weekly hours of work on that holiday, during the twelve 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 employers that contain a holiday as the only Work Sharing day (Section 1279.5 of the California Unemployment Insurance Code).

4. We will provide the Employment Development Department with the weekly percent of reduction in hours and wages for each participating employee as a result of this Work Sharing program.

5. 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.

6. We understand that if any employee is working for a school district and/or nonprofit entity and 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 a recess period. Furthermore, we understand that we are not to issue certification forms to employers for those weeks the employee is between successive terms or in a recess period, where there is reasonable assurance that the employee will return to work. (Section 1293.3 of the California Unemployment Insurance Code).

7. We understand that a plan approved by the Employment Development Department shall expire six months after its effective date. Expanded coverage approved to add other work units, shall expire on the same date as the 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 and the employer finds it necessary to provide employees with continuous coverage under this program.

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.

Employer Signature: ____________________________ Date: ______/______/______

Private Business: Is the signature above of a corporate officer, sole proprietor or general partner?  Yes ☐ No ☐

If No is checked, this WS Plan Application 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 is checked, this WS Plan Application 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 FOUR MUST BE COMPLETED

PAGE THREE OF FOUR
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 three and agree that their membership may participate in the WS program.

Please print or type the following information

Union Name: __________________________
Union Local Number: ________________
Telephone Number: (____) ____________

Name of Authorized Union Representative
Position Title
Authorized Union Representative Signature
Date: _____/____/____

Please print or type the following information

Union Name: __________________________
Union Local Number: ________________
Telephone Number: (____) ____________

Name of Authorized Union Representative
Position Title
Authorized Union Representative Signature
Date: _____/____/____

Please print or type the following information

Union Name: __________________________
Union Local Number: ________________
Telephone Number: (____) ____________

Name of Authorized Union Representative
Position Title
Authorized Union Representative Signature
Date: _____/____/____

Return this application to:
Employment Development Department
Special Claims Office
P. O. Box 269058
Sacramento, CA 95826-9058

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) 464-3342

PAGE FOUR OF FOUR
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 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.

Generally, after the Initial Claim and Payment Certifications, 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.

Completion of the Initial Claim and Payment Certification

Section A (Employer’s Information and Certification)

At the top of the form 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 employer’s 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 reduced 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 wage 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 wage 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 weekly hours of work. 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 reduced 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 over time 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 hour reduction 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 hour 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 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 hours 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 is 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.

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

**Reminders:**
- 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 and C**

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 “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

LAST NAME: 
FIRST NAME: 
SOCIAL SECURITY NUMBER: 

SECTION A — EMPLOYER’S INFORMATION AND CERTIFICATION

This form must be issued to the employee for the first Work Sharing week within the stated time after the last week ending date shown below.

(Instructions for the completion of this form are contained in the "Guide for Work Sharing Employers," DE 8684)

EMPLOYER’S CERTIFICATION FOR 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.

<table>
<thead>
<tr>
<th>Normal</th>
<th>Reduced Wages Paid</th>
<th>Percentage of Wage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weekly</td>
<td>Due to Work Sharing</td>
<td>$____________</td>
</tr>
<tr>
<td>Hours of Work: $____________</td>
<td>Reduction Due to Work Sharing: %</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Normal</th>
<th>Reduced Hours Worked</th>
<th>Percentage of Hour</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weekly</td>
<td>Due to Work Sharing</td>
<td>$____________</td>
</tr>
<tr>
<td>Hours of Work: $____________</td>
<td>Reduction Due to Work Sharing: %</td>
<td></td>
</tr>
</tbody>
</table>

1. Was the employee absent from work for reasons other than Work Sharing? ☐ Yes ☐ No
   1.A. If yes, was the absence approved? ☐ Yes ☐ No
   1.B. If the absence was not approved, enter the date(s) and reason for the absence: ______________

2. Did the employee refuse any work you made available during hours scheduled off due to your Work Sharing Plan? ☐ Yes ☐ No

3. Enter the date(s) and hours used for Work Sharing reductions during this week: ______________

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 to the best of my knowledge. At least two employees participated and not less than ten 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.

NAME OF COMPANY: 
EMPLOYER SIGNATURE: 
DATE ISSUED TO EMPLOYEE: 

SECTION B — CLAIMANT’S INFORMATION AND CERTIFICATION FOR THE WEEK ENDING DATE SHOWN ABOVE

This form must be mailed to the Special Claims Office within fourteen days after the date issued by your employer.

Special Claims Office - P.O. Box 299069 - Sacramento, CA 95829-9069

1. Were there any reasons, other than Work Sharing for not accepting all work offered to you by your Work Sharing employer during this week? (Including any day, holiday, break or personal leave) ☐ Yes ☐ No
   1.A. If yes, enter the reason, and date(s) you could not work: ______________

2. Did you work for anyone other than your Work Sharing employer? (This includes self-employment) ☐ Yes ☐ No
   2.A. If yes, enter the employer’s name, address and last date worked during this week:

   Name: ____________________________
   Address: ____________________________
   City: ____________________________ State: ______ Zip: ______

   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 and pay duty: $____________

   2.C. Are you continuing to work for this employer? ☐ Yes ☐ No

   2.D. If No, enter the reason the job ended: ______________

3. If you want federal income tax withheld for the week shown above, mark this box: ☐

The information provided above 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 of facts to receive unemployment insurance benefits.

Claimant Signature: ____________________________
Date: ______________

— CLAIMANT: AFTER COMPLETING SECTION B, COMPLETE SECTION C ON THE REVERSE SIDE OF THIS FORM —
SECTION C – CLAIMANT: PRINT OR TYPE THE FOLLOWING INFORMATION

SOCIAL SECURITY NUMBER

FIRST NAME

INITIAL

LAST NAME

BIRTHDATE

/ / 

MALE FEMALE

MAILING ADDRESS

APARTMENT NUMBER

CITY

ZIP CODE

TELEPHONE NUMBER

OTHER NAMES AND/OR SOCIAL SECURITY NUMBERS YOU HAVE USED IN THE LAST TWO YEARS

NAME OF YOUR WORK SHARING EMPLOYER

MAILING ADDRESS OF YOUR WORK SHARING EMPLOYER

LAST DATE WORKED

TYPE OF BUSINESS (WORK SHARING EMPLOYER)

YOUR OCCUPATION

/ / 

1. In the past 18 months, did you:

   Work for any agency of the federal government? ☐ Yes ☐ No

   Serve in the armed forces? ☐ Yes ☐ No

   Work for an employer in another state? ☐ Yes ☐ No

1A. If you have worked for an employer in another state, provide the name and address of that employer:

   Name:

   Address:

2. Do you currently work for an employer other than your Work Sharing Employer? ☐ Yes ☐ No

2A. If you provide the name and address of that employer:

   Name:

   Address:

3. Have you filed a claim or claimed benefits for unemployment insurance against the State of California, another state, or the federal government within the past 12 months? ☐ Yes ☐ No

4. Are you receiving a pension based on your prior work, other than Social Security? ☐ Yes ☐ No

   (Examples of pension or retirement payments are: military retirement pay, labor union pensions, etc.)

4A. If yes, enter the source of the pension:

4B. Provide the gross pension amount you receive before deductions for income tax, health continuation plan, etc. $__________

   (If you begin receiving a pension at a later date, you must report the pension when you receive it. You may be required to repay unemployment insurance benefits received for the period covered by a retroactive pension payment.)

5. I certify that I am a United States citizen or national: ☐ Yes ☐ No OR,

   In satisfactory immigration status, which I understand to mean that I am lawfully residing in the United States and legally authorized to work: ☐ Yes ☐ No

6. I was a citizen or national of the United States for all of the 18 months prior to the filing: ☐ Yes ☐ No

   If no is checked, I was an alien who was lawfully admitted to the United States for permanent residence, lawfully present in the United States for performing services, or permanently residing in the United States under color of law for all of the 18 months prior to the filing:

   ☐ Yes ☐ No

   If no is checked, state the reason:

7. If you are not a United States citizen provide your alien registration number:

8. To improve our services, we are issuing computer-generated forms in Spanish. If you wish to receive forms in Spanish you must place an "X" to the right of "Spanish." If you wish to receive forms in English, you must place an "X" to the right of "English." If you do not complete this section, you will receive forms in English only:

   ☐ English ☐ Spanish

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. As to question 5, 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 Signature

Date Signed

DE 451/WS Rev. 3 (8-97) State of California / Employment Development Department

DE 8684 Rev. 7 (7-03) (INTERNET)
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.

The Work Sharing Certification is completed by both the employer and the participating employee. It is available in English and Spanish. The Work Sharing Certification is necessary to process the waiting period or payment of Work Sharing benefits. Benefits cannot be paid until the Work Sharing Certification is received by EDD.

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 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 100 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, completed Work Sharing Certifications, DE 4581WS are mailed by the participating employees 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 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 certifications are not submitted timely, 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 Preface on Page 1 of this booklet.

**Completion of the Work Sharing Certification**

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

**Employer’s Certification - Side 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 reduced wages paid due to Work Sharing. These are the actual wages paid. 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 reduced hours worked due to Work Sharing. These are the actual hours worked by the employee. 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.

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 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 7.A.

If Yes is checked in Question 7, indicate whether or not the absence was approved.

Example: Using the example in Question 7, this employee was allowed to use sick leave to cover the absence. The correct entry for this example is Yes.

Question 7.B.

If No is checked in 7.A. (the absence was not approved), enter the date(s) and reason for the absence.

Example: Using the example in Question 7, 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.

Question 8.

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 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 9.

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 is 8:00 am. - 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 is 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.

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 Work Sharing Certification. 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 (#5 on the 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 (#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):

1. 24 hours X $10.00 = $240.00  
   + 8 hours X $12.00 = $ 96.00  
   Total Wages: $ 336.00

2. $336.00 ÷ 32 hours = $10.50 - Average hourly wage

3. $10.50 X 40 hours = $420.00 - Normal weekly wages for the week

4. $420.00 - $336.00 = $84.00 - Wage reduction

5. $84.00 ÷ $420.00 = 20 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.

Claimant’s Work Sharing Certification - Side Two

Side 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 “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. 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

**Last Name** | **First Name** | **Social Security Number** | **Interviewer (DD Use Only)**
---|---|---|---

**This Form May Be Used For Single Or Consecutive Weeks**

Instructions for the completion of this form are contained in the 'Guide for Work Sharing Employers,' DE 8684.

**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.

**Week One:** Use week one when certifying an employer for a single Work Sharing week.

**Week Two:** Use week two only when the week ending date is consecutive to week one.

<table>
<thead>
<tr>
<th>Item</th>
<th>Week One</th>
<th>Week Two</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter normal weekly wages.</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Enter reduced wages paid due to Work Sharing</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Enter percentage of wage reduction due to Work Sharing</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td>Enter normal weekly hours of work.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Enter reduced hours worked due to Work Sharing.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Enter percentage of hour reduction due to Work Sharing.</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td>Was the employee absent from work for reasons other than Work Sharing?</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>If Yes, was the absence approved?</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>If the absence was not approved, enter the date(s) and reason for the absence:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Did the employee refuse any work made available during hours scheduled off due to your Work Sharing plan?</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Enter dates and hours used for Work Sharing reductions during this week. (For example: 08/14/19, 2 hours.)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

I CERTIFY that the above information concerning the status of this company and the wages/earnings of this employee for the purpose of participating in the Work Sharing program is true and correct to the best of my knowledge. At least two employees participated and not less than ten percent of the regular permanent work force involved in the affected work units participated in the Work Sharing program or in at least one week of a two consecutive work period.

**Name of Company** | **Employer Signature** | **Date Issued to Employee**
---|---|---

**Printed Name of Person Signing** | **Employer Telephone Number**
---|---

**Position Title** | **Employer Account Number**
---|---

**Note:** This form must be issued to the employer within five days after the latest week ending date shown above.

DE 8684 Rev. 7 (7-03) (INTERNET)
**CLAIMANT'S WORK SHARING CERTIFICATION**

This form must be mailed to the Special Claims Office within fourteen days after the date issued to you by your employer.

Special Claims Office: P.O. Box 269058 - Sacramento, CA 95824-9058

<table>
<thead>
<tr>
<th>WEEK ONE</th>
<th>WEEK TWO</th>
</tr>
</thead>
<tbody>
<tr>
<td>Question</td>
<td>Answering questions for the week ending date entered under “Week One” on the reverse side of this form.</td>
</tr>
</tbody>
</table>

1. Did you have a change of address or telephone number during this week?  
   - Yes  
   - No

   If Yes, enter your new address and/or telephone number:

   - Address:
   - Telephone:

2. Were there any reasons, other than Work Sharing, for not accepting all work offered to you by your Work Sharing employer during this week? (Including jury duty, holiday, illness or personal leave.)  
   - Yes  
   - No

   If Yes, enter the reason (and dates) you could not work:

   - Reason:

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

   If Yes, enter the employer’s name, address and last date worked during this week:

   - Name:
   - Address:
   - City, State and ZIP:
   - Last date worked:

4. 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.  

   - Earnings from non-Work Sharing employer:
   - Earnings from self-employment or jury duty:

5. Are you continuing to work for this employer?  
   - Yes  
   - No

6. If No, enter the reason the job ended:

   - Reason:

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.

Your Signature:  
Date Signed:  

(Side Two)
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 #40
  PO 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 payment received for a week may be considered to be wages and is taken into consideration when computing the percentage of reduction. This includes vacation, sick leave and holiday pay.
- Any work performed for anyone other than the Work Sharing employer must be reported. This includes jury 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 checks 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 can answer questions about how withholding taxes affects their benefits. For that telephone number look in the phone book white pages under "California State of, Employment Development Department."

---

**EMPLOYER FEEDBACK**

The EDD is committed to its continuing efforts to improve customer service. One way to accomplish this is to hear from you, the Work Sharing employer. EDD is eager to learn what you like, dislike or would like to see changed with regard to the Work Sharing program.

We would appreciate a few moments of your time to help in our efforts to improve customer service.

The following page contains an informal questionnaire. Please complete the questionnaire, cut on the dotted line on the left margin and mail to the address listed below. If it is more convenient, your response may be faxed to the number listed below. Your responses will remain anonymous and will be used by EDD only to identify areas for improved customer service.

Completed questionnaires may be mailed or faxed to:

- Employment Development Department
  Special Claims Office #850
  Attn: Manager/UIDCO
  PO Box 269058
  Sacramento, CA 94280-0001

- Fax: (916) 654-8599 or (916) 654-8117

Thank you for your efforts to keep Californians working and for helping EDD in its efforts to improve customer service.
WORK SHARING EMPLOYER FEEDBACK

1. How did you learn about the Work Sharing program? (Check all answers that apply).

☐ Local EDD field office ☐ Special Claims Office ☐ Another employer
☐ Other (Please specify): ________________________________________________

2. Are you satisfied with the service you received from EDD with regard to the Work Sharing program? ☐ Yes ☐ No

If you checked No, what can EDD do to improve service?
____________________________________________________________________
____________________________________________________________________

3. Do you have any suggestions or comments on improving Work Sharing forms? ☐ Yes ☐ No

If you checked Yes, please enter your suggestions/comments below:
____________________________________________________________________
____________________________________________________________________

4. Will you participate in the Work Sharing program again?

☐ Yes ☐ No

If you checked No, please enter the reason you will not be participating:
____________________________________________________________________
____________________________________________________________________
____________________________________________________________________

5. Use the space provided below if you have additional comments:

____________________________________________________________________
____________________________________________________________________
____________________________________________________________________
____________________________________________________________________
____________________________________________________________________
Gray Davis
Governor
State of California

Stephen J. Smith
Secretary
Labor and Workforce Development Agency

Michael S. Bernick
Director
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.”