In keeping with these requirements, the Division of Employment Security (DES) recently issued [**emergency rules**](https://files.nc.gov/ncoah/documents/Rules/04-NCAC-24G-.0101-.0102-.0103-proposed-temporary-rules.pdf), effective April 14, 2020. In addition to the temporary waiver of certain benefit eligibility requirements and charges to employer accounts for benefits paid on COVID-19-related claims, the new rules require North Carolina employers to provide employees with notice of the availability of unemployment compensation at the time of a separation related to COVID-19. The notice must inform employees that:

* Unemployment insurance benefits are available to workers who are unemployed and who meet the State’s eligibility requirements.
* Employees may file a claim in the first week that employment stops or work hours are reduced.
* Employees may file claims online at nc.gov or by telephone to (888) 737-0259.
* Employees must provide DES with the following information for DES to process the claim:
	+ full legal name;
	+ social security number; and
	+ authorization to work (if the employee is not a U.S. citizen or resident).
* Employees may contact DES at (888) 737-0259 and select the appropriate menu option for assistance.

In order to comply with the new emergency rules, employers should be prepared to issue a simple notice containing the information outlined above to employees separated from employment. And, although the emergency rule appears to require the notice only in the case of a “separation,” we recommend also providing the notice to employees who are subject to a furlough, temporary layoff or reduction in hours.