

employer to any employee who was separated from his or her employment as a direct result of a natural disaster, fire, flood or explosion that causes employees to be separated from one employer's employment.

Separating employers and relief from benefit wages charged (Section 3-106.2, Oklahoma Employment Security Act)

A separating employer will not be charged with benefit wages, or will be relieved of the charge upon notification of the Oklahoma Employment Security Commission, if the former employee who is the subject of the charge was separated from employment under one of the circumstances listed in subsection G of Section 3-106 of the Oklahoma Employment Security Act.

Employer notification of action taken on a protested benefit wage charge

The employer is notified with a Notice of Cancellation of Benefit Wages if it is determined that the base period charge has been cancelled and will not be used in computing the employer's tax rate. However, if it is determined that the base period wage charge will be used, the employer will receive an OES-503, Notice of Determination to Base Period Employer. The employer can appeal this determination. The appeal must be in writing and postmarked within 14 days after the OES-503, Notice of Determination to Base Period Employer was mailed.

Reimbursement option (Section 3-803, Oklahoma Employment Security Act)

The option to reimburse the state Unemployment Insurance trust fund for regular unemployment and extended benefits is available to nonprofit organizations that have an exemption under Section 501(c)(3) of the IRS Code. This option is also available to governmental employers and Indian Tribes. Section 3-803 of the Oklahoma Employment Security Act provides that once an employer elects to reimburse, the employer must reimburse regardless of the reason for separation. Section 3-806 of the Oklahoma Employment Security Act provides that the amounts of reimbursement of benefits paid shall include amounts paid in error. An election to reimburse benefits paid shall be for a minimum of two (2) calendar years and thereafter until terminated.