

Employee Guide Sheet



Work Share
RESTART BUSINESS.
RETAIN TALENT.

WHAT IS WORK SHARE?

- > Michigan's Work Share program allows employers to restart their business and bring employees back from unemployment.
- > Employers can bring employees back with reduced hours - while employees collect partial unemployment benefits to make up a portion of the lost wages.
- > Employers can also retain their current workforce and are given the flexibility to choose which of their employees are part of a Work Share plan.
- > Taxes are not taken out of the benefits paid so please plan accordingly.
- > Employees will receive a 1099 at the end of the year for taxes owed.

ELIGIBILITY REQUIREMENTS

- > You must be a permanent full-time or part-time worker. Seasonal, temporary and intermittent workers are not eligible.
- > You must be eligible to receive unemployment benefits.
- > You must work the reduced number of hours designated by your employer.
- > Your employer must certify for each week that you're working reduced hours.
- > You must report any additional hours from another job to your Work Share employer.

Once your employer has an approved Work Share plan, do not file a claim or certify for benefits.

HOW DOES IT WORK?

FOR EXAMPLE:

IF AN EMPLOYEE EARNS
\$775
PER WEEK
THEN LOSES HIS JOB, THEY WOULD
BE ENTITLED TO RECEIVE
\$530
PER WEEK FROM
UNEMPLOYMENT BENEFITS
(Max. weekly benefit rate in 2026)

WITH WORK SHARE, EMPLOYER
REDUCES HOURS BY 20%
\$620
4 DAY WORK WEEK
RECEIVES BENEFITS FROM
THE WORK SHARE PROGRAM
FOR THE DAY OF LAYOFF
\$106
1 DAY LAYOFF
($\$530 \times 20\%$)

EMPLOYEES KEEP THEIR JOBS
AND RECEIVE MORE
INCOME COMPARED TO FULL
UNEMPLOYMENT
\$726
4 DAY WORK WEEK
+ WORK SHARE BENEFITS

For more information about Work Share, visit our website at Michigan.gov/workshare

UNEMPLOYMENT INSURANCE AGENCY MICHIGAN DEPARTMENT OF LABOR AND ECONOMIC OPPORTUNITY