

to examine whether expenditures by an eligible employer allocated to the state match money for the program may be credited under state or federal law toward the eligible employer's unemployment insurance contributions. Report is due to the budget committee no later than June 1, 2010. Provision expires June 30, 2010.

Appeals

Effective July 1, 2010, requires each administrative law judge employed or used by the department of workforce development to be an attorney who is licensed to practice law in Indiana.

Coverage

Provides that the Department of Labor has power to investigate questions and complaints concerning the classification of employees, effective July 1, 2010. Directs the Department to establish guidelines and procedures which must include mechanisms to share data with appropriate state agencies and recoup contributions owed, record keeping requirements for contractors, investigative procedures and penalties for violations. Requires use of the definition of employee found in section 3401(c) of the Internal Revenue Code and the 20 factor test used by the Internal Revenue Service. Recommendations for legislative changes, including budgetary recommendations, shall be provided before November 1, 2010 to the legislative council. Guidelines and procedures, after considering any recommendations from the pension management oversight commission, shall be converted to rules by August 1, 2011.

Financing

Reduces the taxable wage base for calendar year 2010 to \$7,000 (previously \$9,500). Beginning with calendar year 2011, increases the taxable wage base to \$9,500.

Reduces the standard contribution rate to 5.6 percent for calendar year 2010 (previously 12.0 percent). Beginning with calendar year 2011, increases the standard contribution rate to 12.0 percent. (Effective January 1, 2010.)

Increases the new employer rate to 2.7% (previously 2.5%) for calendar year 2010. Beginning with calendar year 2011, the new employer rate decreases to 2.5%. (Effective January 1, 2010.)

Requires employers, during calendar year 2010, to pay a rate of not less than 5.6 percent if: (1) the required contribution and wage reports are not filed within 31 days following the computation date and (2) all contributions, penalties and interest due have not been paid within the specified time frame. Beginning with calendar year 2011, an employer's rate shall be increased by 2 percent if the required contribution and wage reports are not filed within 31 days following the computation date and all contributions, penalties and interest due have not been paid within the specified time frame. (Effective January 2, 2010.)

Reduces the contribution rate for governmental entities to 1 percent for calendar year 2010. Beginning with calendar year 2011, increases the new employer rate for state and political subdivisions to 1.6 percent. (Effective January 1, 2010.)

Provides for the calculation of 2010 employer contribution rates using one of four schedules (A, B, C, or D) with rates ranging from 1.1 percent to 5.6 percent under schedule A to 0.1 percent to 5.4 percent under schedule D. Establishes new fund ratio schedules and new rate schedules (which include additional schedules and different ranges of rates for accounts with credit or debit balances) for calendar years after December 31, 2010. Rates for new schedules range from 0.75 percent to 10.2 percent for schedule A and 0.0 percent to 5.4 percent for schedule I. Requires schedule B will be used for calendar year 2011 to assign each employer's contribution rate.

Monetary Entitlement

Provides that payments made by a court system for jury service are not deductible income.

Nonmonetary Entitlement

Deletes the requirement for claimant to submit one application for work in each week claiming benefits. (Effective July 1, 2010)

Provides that an individual may not be denied benefits for any week or determined not able, available, and actively seeking work because the individual is responding to a summons for jury service. Requires court proof of jury service be provided to the Department. (Effective July 1, 2010.)

KENTUCKY

HB 5a
(CH 5)

ENACTED June 4, 2010

EFFECTIVE July 15, 2010, or as noted

Financing

Increases, effective for calendar year 2012, the taxable wage base from \$8,000 to \$9,000 which shall increase by an additional \$300 on January 1 of each subsequent year to 2022, not to exceed \$12,000.

Changes the trust fund trigger date (the date the funds balance is determined) from December 31 to September 30.

Changes the computation date (the end of the period used to determine the employer's experience) from October 31 to July 31.

Changes the date the reserve ratio will be determined from September 30 to June 30 immediately preceding the computation date.

Provides that the applicable rate schedule for the year is based on the trust fund balance as of September 30 (previously December 31).

Changes the amount of money required in the trust fund to effectuate Schedules A, B, and C of Table A as follows. If the trust fund balance:

- equals or exceeds \$500,000,000 (previously \$350,000,000) but is less than the amount required to trigger the Trust Fund Adequacy Rates, the rates in Schedule A shall be in effect;
- equals or exceeds \$350,000,000 (previously \$275,000,000) but is less than \$500,000,000 (previously \$350,000,000), the rates listed in Schedule B shall be in effect; and
- equals or exceeds \$250,000,000 but is less than \$350,000,000 (previously \$275,000,000), the rates listed in Schedule C shall be in effect.

Charges reimbursable nonprofit organizations and reimbursable governmental entities on a quarterly basis or any other period determined by the Secretary, the interest due on the total amount billed for regular benefits and extended benefits which shall be credited to the unemployment insurance fund.

Provides that effective January 1, 2012, any subject contributing employer with a negative reserve account balance may make voluntary payments to the fund every other calendar year, in addition to the contributions required (previously, employers with a negative reserve account could make voluntary contributions annually.)

Monetary Entitlement

Establishes a waiting week, applicable to initial claims made on or after January 1, 2012, and which is required for each benefit year whether or not consecutive. The waiting week becomes compensable once the remaining balance on the claim is equal to or less than the compensable amount for the waiting week.

Calculates the weekly benefit rate, except as otherwise provided, as 1.3078 percent of base period wages, (previously, 1.185 percent of base period wages) except that no weekly benefit amount shall be less than \$39, nor more than the maximum rate. Effective with claims on or after January 1, 2012, the calculation of the weekly benefit rate, except as otherwise provided, shall be 1.1923 percent of base period wages, except that no weekly benefit amount shall be less than \$39, nor more than the maximum rate.

Changes the amount required in the trust fund to determine the maximum weekly benefit rate (MWBR) as follows. If the trust fund balance as of September 30 immediately preceding the benefit year:

- equals or exceeds \$120,000,000, but is less than \$200,000,000 (previously \$150,000,000), the MWBR shall not exceed the prior year's MWBR by more than 6 percent.
- equals or exceeds \$200,000,000 (previously \$150,000,000) but is less than \$300,000,000, (previously \$250,000,000), the MWBR shall not exceed the prior year's MWBR by more than 8 percent.

- equals or exceeds \$300,000,000 (previously \$250,000,000), but is less than \$400,000,000 (previously \$275,000,000), the MWBR shall not exceed the prior year's MWBR by more than 10 percent.
- equals or exceeds \$400,000,000 (previously \$275,000,000), but is less than \$500,000,000 (previously \$350,000,000), the MWBR shall not exceed the prior year's MWBR by more than 12 percent.
- equals or exceeds \$500,000,000, the MWBR shall not exceed the prior year's MWBR by more than 15 percent.

MARYLAND SB 107 ENACTED AND EFFECTIVE March 25, 2010,
 (CH 2) or as noted

Extensions and Special Programs

Provides that all individuals who have exhausted all rights to regular unemployment compensation, and who are enrolled in and making satisfactory progress in a job training program approved by the department or authorized under the Workforce Investment Act of 1998 shall be entitled to an additional amount of benefits equal to 26 times their average weekly benefit amount for the most recent benefit year. Such training programs shall prepare individuals who have been separated from a declining occupation or who have been involuntarily separated from employment due to a permanent reduction in operations at their place of employment for entry into a high-demand occupation. Individuals may not be denied from receiving additional training benefits under the available for work and actively seeking work provisions. Limits the payment of additional training benefits to 1 year following the end of the benefit year. (Effective March 1, 2011, applicable to all claims filed establishing a new benefit year on or after March 6, 2011.)

Financing

Noncharges contributing employers' accounts for additional training benefits paid to claimants. (Effective March 1, 2011, applicable to all claims filed establishing a new benefit year on or after March 6, 2011.)

Provides that the taxable wage base remains at \$8,500 for calendar years 2011 and 2012.

Notwithstanding the 1.5 percent interest rate, and except as otherwise provided, for any calendar year in which Table F is applicable, a contribution or reimbursement payment due and unpaid shall accrue interest at the rate of 0.5 percent per month or part of a month from the date due until the contribution or payment in lieu of contribution and the interest are received. The 0.5 percent interest rate is applicable for calendar years 2010 and 2011. (Applicable to contributions on taxable wages for covered employment beginning on or after January 1, 2012.)

Requires the department during calendar years 2010 and 2011 to offer a variety of payment plan options to employers. These payment options must allow contributions due on taxable wages for the first 9 months of the calendar year to be paid through December. The department is to implement regulations offering employers a payment plan for any calendar year after 2011 in which employer contributions are to be calculated using Table F. These payment plans must allow payments for contributions due for the first 6 months of the year to be spread through August of that year.

Monetary Entitlement

Provides that if individuals would not be eligible for benefits because of use of a base period consisting of the first 4 of the last 5 completed calendar quarters, then their eligibility shall be determined using a base period that includes the last 4 completed calendar quarters. (Effective March 1, 2011, applicable for claims filed establishing a new benefit year on or after March 6, 2011.)

Increases the minimum weekly benefit amount from \$25 to \$50; the minimum qualifying wages needed in the base period to qualify for the minimum weekly benefit amount from \$900 to \$1,800; and the high quarter wages needed in the base period to qualify for the minimum weekly benefit amount from \$576.01 to \$1,176.01. Increases the maximum weekly benefit amount from \$410 to \$430; the minimum qualifying wages needed in the base period to qualify for the maximum weekly benefit amount from \$14,760 to \$15,480; and the high quarter wages needed in the base period to qualify for the maximum weekly benefit amount from \$9,816.01 to \$10,296.01. (Effective March 1, 2012, applicable to claims filed establishing a new benefit year on or after March 4, 2012.)

Provides that any wages exceeding \$50 (previously exceeding \$100) per week will be subtracted from the claimant's weekly benefit amount. (Effective March 1, 2011, applicable to claims filed establishing a new benefit year on or after March 6, 2011.)

Nonmonetary Eligibility

Changes the definition of part-time worker from an individual whose availability for work is restricted to part-time work and who works predominantly on a part-time basis throughout the year for at least 20 hours per week to an individual whose availability for work is restricted to part-time work and who worked at least 20 hours per week in part-time work for a majority of the weeks of work in the base period. (Effective March 1, 2011, applicable for claims filed establishing a new benefit year on or after March 6, 2011.)

Provides that a part-time worker may not be ineligible from receiving benefits for a week in which the part-time worker is available for and seeking only part-time work if the part-time worker is actively seeking part-time work and is in a labor market in which a reasonable demand exists for part-time work. An individual is seeking only part-time work if the individual is able to work hours that are comparable to the individual's work at the time of the most recent separation from part-time employment and at least 20 hours per week. Previous legislation provided that a part-time worker shall be able to, available for work, and actively seeking work,

and is eligible to receive benefits if (1) eligibility is based on wages predominantly earned from part-time work; (2) the worker is actively seeking part-time work, is available for part-time work for at least the number of hours worked at the previous employment, and does not impose any other restrictions on the ability to work or availability for work; and (3) is in a labor market in which a reasonable demand exists for part-time work. (Effective March 1, 2011, applicable for claims filed establishing a new benefit year on or after March 6, 2011.)

Provides that the disqualification for gross misconduct continues until the individual earned wages in covered employment equal to at least 25 (previously 20) times the claimant's weekly benefit amount. (Effective March 1, 2011, applicable to claims filed establishing a new benefit year on or after March 6, 2011.)

Provides that the disqualification for misconduct continues for a total of at least 10 to 15 weeks (previously 5 to 10 weeks) based on the seriousness of the misconduct. (Effective March 1, 2011, applicable to claims filed establishing a new benefit year on or after March 6, 2011.)

Deletes the provision in current law allowing an individual who is eligible for unemployment insurance benefits and who has registered for work and who subsequently becomes ill or disabled after filing for benefits to continue to receive unemployment insurance benefits if the individual is unable to work or to seek work due to the illness or disability. (Effective March 1, 2011, applicable to all claims filed establishing a new benefit year on or after March 6, 2011.)

MINNESOTA	SB 2510 (CH 347)	ENACTED May 15, 2010 EFFECTIVE May 16, 2010, or as noted
------------------	---------------------	---

Administration

Penalizes an employer if that employer or any employee, officer, or agent of that employer offered employment to an applicant when, in fact, employment was unavailable, but only if the employer's action was to prevent or reduce payment of unemployment benefits, to reduce or avoid any payment required from an employer, or cause an overpayment of unemployment benefits. The penalty is the greater of \$500 or 50 percent of the overpaid or reduced unemployment benefits or payment required.

Coverage

Excludes from "coverage" employment for a personal care assistance provider agency by an immediate family member of a recipient who provides the direct care to the recipient through the personal care assistance program.

Defines "staffing service" as an employer whose business involves employing individuals directly for the purpose of furnishing temporary assignment workers to clients of the staffing service.

Provides that contracts obtaining a taxpaying employer's workforce must include coverage of corporate officers for the duration of the contract. (Effective May 16, 2010.)

Extensions and Special Programs

Establishes a special state extended unemployment insurance program which pays benefits to applicants not qualifying under the federal-state extended benefits (EB) program solely because of not meeting the earnings requirement of at least 40 times the applicant's weekly benefit amount. All other requirements under the federal-state EB program must be met to be eligible for special state extended unemployment insurance benefits. Special state extended unemployment insurance benefits are payable in the same amounts, for the same duration, and for the same time period as provided for under the federal-state EB program, except the maximum amount is reduced by the amount of special state emergency unemployment compensation. Special state extended unemployment insurance benefits are payable from the trust fund. The special state extended unemployment insurance program is effective June 30, 2010, and expires on March 26, 2011, and no benefits may be paid under this program for a week beginning after that date.

Provides that notwithstanding the June 30, 2010, expiration of the special state extended unemployment compensation program, if an applicant has filed for special state extended unemployment compensation for a week beginning prior to June 30, 2010, but has not exhausted the maximum amount available, the applicant may continue to receive special state extended unemployment compensation benefits up to the determined maximum. This provision expires March 26, 2011, and no benefits may be paid under this program for a week beginning after that date.

Financing

Provides that the special state extended unemployment insurance benefits must not be used in computing the future unemployment insurance tax rate of a taxpaying employer, and they must not be charged to the reimbursing account of government or nonprofit employers. (Effective June 30, 2010, and expires March 26, 2011.)

Amends the tax rate provisions by providing that the base tax rate of 0.4 of one percent will be applicable if the trust fund is less than 0.55 percent, but has a positive balance. Additionally, a new base tax rate of 0.5 of one percent will be applicable if the trust fund has a negative balance and is borrowing from the federal unemployment trust fund in order to pay unemployment benefits.

Deletes the provisions regarding the falling trust fund adjustment to the base tax rate.

Changes the computation of the tax rate for new taxpaying employers in a high experience rating industry who do not qualify for an experience rating from 8.0 percent plus the applicable base tax rate and any additional assessments to the higher of that provided for new taxpaying employers not in a high experience rating industry or the tax rate computed to the nearest one hundredth of a percent plus the applicable base tax rate and any additional assessments.

Cancels the 25 percent surcharge on voluntary contributions for calendar years 2011, 2012, and 2013.

Removes the requirement that a state or political subdivision must file a notice of election to become a taxpaying employer within 30 calendar days following January 1 of a calendar year. Removes the requirement that a state or political subdivision must file a notice terminating the election to become a taxpaying employer no later than 30 calendar days before the beginning of the calendar year. Instead, after filing of the notice, the election or termination is effective at the beginning of the next calendar quarter. (Effective November 30, 2010.)

Removes the requirement that a nonprofit organization must file a notice of election to become a taxpaying employer no later than 30 calendar days before January 1 of any calendar year. Instead, once a notice of election is filed, the election is effective at the beginning of the next calendar quarter. Provides that a nonprofit organization electing to become a reimbursing employer will continue to be liable for reimbursements until it files a notice terminating its election. The termination notice must be filed before the beginning of the calendar quarter the termination is to be effective. (Effective November 30, 2010.)

Monetary Entitlement

Provides that if an applicant establishes a new benefit account within 39 weeks of the expiration of the benefit year on a prior benefit account, notwithstanding other provisions of law, the weekly benefit amount on the new benefit account will not be less than 80 percent of the weekly benefit amount on the prior benefit account. (Applicable to benefit accounts effective May 16, 2010, and expires the earlier of (1) the effective date of any federal legislation allowing continued collection of federal emergency unemployment compensation, notwithstanding the applicant qualifying for a new regular state benefit account; or (2) June 30, 2011.)

Nonmonetary Eligibility

Provides that employment is not considered suitable if the employment is with a staffing service and less than 45 percent of the applicant's wage credits are from a job assignment with the client of a staffing service.

Provides that a job assignment with a staffing service is considered suitable only if 45 percent or more of the applicant's wage credits are from a job assignment with the client of a staffing service and the job assignment meets the definition of suitable employment.

Provides that actively seeking a suitable job assignment or other employment with a staffing service is considered actively seeking suitable employment.

Overpayments

Provides that individuals who received unemployment benefits in 2009 shall not be determined overpaid because of receipt of vacation pay in 2009 which was earned in 2008 under a collective

bargaining agreement with an employer located in Hibbing that had layoffs in May 2009 of over 400 workers. (Effective May 16, 2010.)

MISSISSIPPI

HB 1718
(CH 504)

ENACTED and EFFECTIVE April 8, 2010

Financing

Permits new employers and employers meeting certain criteria to participate in the Mississippi Level Payment Plan (MLPP). Employers electing to participate pay contributions according to the MLPP pay schedule instead of on or before the last day of the month after each calendar quarter.

Increases the taxable wage base from \$7,000 to \$14,000, beginning January 1, 2011, and thereafter.

Decreases the contribution rate for new employers from 2.7 percent to 2.4 percent through December 31, 2010. Beginning January 1, 2011, the new employer rate shall be 1.0 percent for the first year of liability, 1.1 percent for the second year of liability, and 1.2 percent for the third and subsequent years of liability; however, once an employer's experience rating account has been chargeable for 12 consecutive calendar months only on the most recent computation date, employers' rate shall be determined on their experience.

Eliminates, beginning on and after January 1, 2010, the 0.3 percent reduction in contribution rates for employers whose assigned contribution rate equals or is less than 5.4 percent. Removes the table used to reduce contribution rates.

Provides that the Workforce Enhancement Training Contribution shall be assessed at a rate of 0.3 percent through December 31, 2010. In calendar year 2011, and each year thereafter, the Workforce Enhancement Training Contribution shall be assessed at a rate of 0.15 percent. Training contributions shall be reduced as necessary to prevent any employer from having a combined rate greater than 5.4 percent. Suspends for rate years beginning January 1, 2010, the Workforce Enhancement Training Contributions if the insured unemployment rate (IUR) exceeds an average of 5.5 percent for 3 consecutive months immediately preceding the effective date of the new rate year and shall remain suspended throughout the duration of that rate year. The suspension continues until the 3 consecutive months immediately preceding the effective date of any subsequent rate year has an IUR of less than an average of 4.5 percent.

Provides that beginning January 1, 2010, the target "size of fund index" (SOFI) will be fixed at 1.0. If the IUR exceeds a 4.5 percent average for the most recent completed July to June period, the target SOFI will be 0.8 and remains at 0.8 until the computed SOFI equals 1.0 or the average IUR falls to 4.5 percent or less for any July to June period. If the IUR falls below 2.5 percent for any July to June period, the target SOFI shall be 1.2 until the computed SOFI is equal to or greater than 1.0, or the IUR is equal to or greater than 2.5 percent at which point the target SOFI returns to 1.0.

Creates the Shared Work Unemployment Compensation Program.

Requires an approved shared work plan to reduce the normal weekly hours of work for an employee in an affected unit by not less than 20 percent and not more than 40 percent.

Requires an employer to maintain the fringe benefits of each employee in the affected unit at the benefit level in effect before the shared work plan is implemented.

Prohibits an employer from implementing a shared work plan to subsidize seasonal workers or employees who work less than 32 hours per week.

Provides that employers with an experience tax rate of 5.4 percent or greater for a calendar year are ineligible to participate in the Shared Work Unemployment Compensation Program for that calendar year.

Provides for an expiration date on the last day of the twelfth full calendar month after the effective date of the shared work plan.

Limits shared work benefits to a maximum of 26 weeks during the twelve consecutive calendar months that the shared work plan is in effect.

Allows the Oklahoma Employment Security Commission to terminate a shared work plan for good cause.

Provides that no shared work benefit payment shall be made under any shared work plan for any week which commences before January 1, 2011.

SOUTH CAROLINA	SB 391	ENACTED June 3, 2010
	(Act No. 234)	EFFECTIVE January 1, 2011, or as noted

Administration

Creates the Division of Employment Service and the Division of Unemployment Compensation within the Department of Employment and Workforce.

Appeals

Establishes a mandatory retirement age (72) for members of the Employment and Workforce Appellate Panel and provides limitations for candidates seeking positions on the Panel.

Financing

Changes employer experience rating system from a reserve ratio to a benefit ratio system. For the period of January 1, 2011 through December 31, 2013, provides that the benefit ratio is calculated annually to the sixth decimal place on July 1 by dividing the average of all benefits charged during the 40 calendar quarters (10 years) preceding the calculation date by the

employer's average taxable payroll during the same period. Beginning with calendar year 2014, the benefit ratio will be determined using 12 calendar quarters (3 years) or using available data if employer has fewer than 12 quarters. (Previously all prior benefits and wages were used.)

Provides that the average required rate will be determined by dividing the income needed to pay benefits and reach the solvency target by the estimated taxable wages for the calendar year.

For each calendar year the trust fund is in debt status, requires the department to estimate, with specified procedures, the amount of income needed to pay benefits for that year, the amount necessary to avoid automatic FUTA credit reductions and an amount necessary to repay all outstanding federal loans within 5 years; requires interest costs to be determined concurrently. After the trust fund returns to solvency, requires the department to promulgate regulations regarding the income needed to pay benefits each year and to return the trust fund to an adequate target level (fund adequacy target means an average high-cost multiple of one).

Establishes a system to group employers in a 20 class array system based on their benefit ratio, with lowest to highest, to determine their contribution rate. Requires each class must have 5 percent of the total taxable wages (excluding reimbursable wages) paid in covered employment during the 4 completed calendar quarters preceding the computation date. The rate for class one must be zero and the class 20 rate must be at least 5.4 percent. If the benefit rate for class 20 exceeds 5.4 percent, the rate for each preceding class shall be equal to 90 percent of the rate calculated for the succeeding class, except that class 12 shall be set at 25 percent of the rate calculated for class 20. If the computed rate for class 20 is less than 5.4 percent, the rate for class 20 shall be 5.4 percent and:

- the rate for class 12 must be calculated by multiplying the average tax rate needed to achieve solvency by 20, subtracting by 5.4 percent and then dividing by 19;
- class 11 through 1 must be equal to 90 percent of the rate for the succeeding class, provided the rate for class 1 shall be 0;
- the rate for class 13 must be equal to 120 percent of the rate calculated for class 12; and
- the rate for class 19 must be set at an amount that allows for average contributions, beginning at class 18 and ending with class 14, that are equal to 90 percent of the preceding class.

If an employer qualifies for two classes, he will be afforded the lower rate. Employers with identical ratios will be assigned the same class. Employers with less than 12 consecutive months of coverage must have a base rate of at least class 13.

Requires a surcharge on all employers when the Trust Fund is insolvent to pay interest on the outstanding debt calculated by dividing the estimated interest by the taxable payroll rounded to the next higher one hundredth of one percent.

Changes the taxable wage base from \$7,000 to \$10,000 for calendar year 2011 and for calendar years 2012-2014, the wage base will be \$12,000. Beginning with calendar year 2015, the wage base will be \$14,000.

Monetary Entitlement

Changes the qualifying requirement for monetary eligibility (definition of insured worker) to \$4,455 in the base period and \$1,092 in the high quarter (from \$900 in the base period and \$540 in the high quarter).

Changes the minimum weekly benefit amount from \$20 to \$42.

Effective June 1, 2010, provides that if individuals would not be eligible for benefits because of use of a base period consisting of the first 4 of the last 5 completed calendar quarters, then their eligibility shall be determined using a base period that includes the last 4 completed calendar quarters.

Nonmonetary Eligibility

Provides that individuals shall not be denied from receiving benefits under provisions relating to availability for work, active search for work, or refusal to accept work solely because they are seeking only part-time work if a majority of the weeks of work in their base period includes part-time work.

Provides that individuals shall not be disqualified from receiving benefits due to separation from employment if that separation is for a compelling family reason. Compelling family reason means:

- domestic violence verified by documentation which causes individuals to reasonably believe continued employment would jeopardize their or immediate family members safety;
- the illness or disability of a member of the individuals' immediate family; or
- the need for individuals to accompany their spouse to a place from which it is impractical for them to commute and due to a change in location of the spouse's employment.

UTAH HB 43
 (CH 293)

ENACTED MARCH 29, 2010
EFFECTIVE May 9, 2010, or as noted

Monetary Entitlement

Changes the formula calculating the weekly benefit amount from 1/26th, disregarding any fraction of \$1, of insured wages paid in the base period's highest quarter to 1/26th minus \$5, disregarding any fraction of \$1 of insured wages paid in the base period's highest quarter. (Applicable to benefit years beginning on or after December 12, 2010.)

Changes the formula calculating the maximum weekly benefit amount payable from 62.5 percent of the insured average fiscal year weekly wage during the preceding fiscal year, disregarding any fraction of \$1 to 62.5 percent of the insured average fiscal year weekly wage during the

preceding fiscal year minus \$5, disregarding any fraction of \$1. (Applicable to benefit years beginning on or after December 12, 2010.)

Nonmonetary Eligibility

Changes the offset for receipt of social security benefits against unemployment compensation from 50 percent to 0.0 percent. (Applicable to benefit years beginning on or after December 12, 2010.) (Previously, the 50 percent offset applied to benefit years ending on or before July 1, 2011.)

UTAH SB 10
(CH 193)

ENACTED March 26, 2010
EFFECTIVE November 1, 2010

Administration

Increases the penalties for persons or officers or agents of an employing unit who are guilty of unemployment insurance fraud as follows:

- Class B misdemeanor when the value of the money is less than \$500 (previously \$300);
- Class A misdemeanor when the value of the money is or exceeds \$500 (previously \$300) but is less than \$1,500 (previously \$1,000); or
- Third degree felony when the value of the money is or exceeds \$1,500 (previously \$1,000) but is less than \$5,000.

VERMONT SB 290
(Act No. 124)

ENACTED and EFFECTIVE May 24, 2010,
or as noted

Administration

Requires the Department to implement reemployment services and a policy that prioritizes claimants for such services, effective July 1, 2010.

Financing

Increases the taxable wage base from \$10,000 to \$13,000 for calendar year 2011 and to \$16,000 for calendar year 2012. After January 1, 2012, whenever the unemployment compensation fund has a positive balance and all Title XII advances to the state unemployment compensation fund have been repaid as of June 1, the taxable wage base shall be adjusted on January 1 of the following year by the same percentage as any increase in the state annual average wage. When contribution rate schedule I or III is in effect, the taxable wage base shall be reduced by \$2,000 the following January 1 and shall be adjusted annually thereafter on January 1 of the following year by the same percentage as any increase in the state annual average wage. (Effective July 1, 2010.)

Provides that an employing unit failing to submit separation information is not relieved of charges for benefits before the week following receipt of such information, effective July 1, 2010. Previous law provided that if an employing unit fails to submit separation information an employer's experience rating record shall not be relieved of charges unless within 30 days after notice the employer files an appeal from the determination and the determination is ultimately reversed.

Monetary Entitlement

Adjusts the \$425 maximum weekly benefit amount on the first day of the first calendar week of July by a percentage equal to the percentage change during the preceding calendar year in the state average weekly wage when the state unemployment compensation fund has a positive balance and all Title XII advances to such fund have been repaid as of December 31, of the last completed calendar year. When contribution rate schedule III is in effect, the maximum weekly benefit amount shall be adjusted on the first day of the first calendar week of July to an amount equal to 57 percent of the state annual average wage. The maximum weekly benefit amount shall not increase in any year that Title XII advances remain unpaid. (Effective July 1, 2011.)

Provides that individuals who elect to have federal income tax deducted and withheld from unemployment insurance benefits shall have state income tax withheld at 24 percent of the Federal rate.

Changes the maximum total amount of benefits payable (benefit entitlement) from 26 times an individual's weekly benefit amount to the lesser of 26 times an individual's weekly benefit amount or 46 percent of the total base period wages paid. Limits the benefit entitlement when discharged by the last employing unit for misconduct connected with the work to the lesser of the amount computed in the previous sentence or 23 times an individual's weekly benefit amount, provided that the individual has not already received more than 23 weeks in the benefit year. (Effective July 1, 2011.)

Provides that to be eligible to receive benefits (including short-time compensation benefits) a totally or partially unemployed individual must serve a 1-week waiting period during the benefit year and any extended eligibility period, effective July 1, 2012. Repeals the 1-week waiting period, effective July 1, 2017, or when the balance of the unemployment compensation fund has a positive balance, whichever is later.

Nonmonetary Eligibility

Cancels those wages in the base period paid by an employing unit from which an individual was separated due to gross misconduct. (Effective July 1, 2011.)

Provides that in determining if available for work during any week, an individual may be required to participate in reemployment services.

Disqualifies individuals for 6-15 (previously 6-12) weeks immediately following the filing of a claim (in addition to the waiting period) due to a discharge for misconduct from their last employer.

Defines “gross misconduct” to mean conduct directly related to the employee’s work performance that demonstrates a flagrant, wanton, and intentional disregard of the employer’s business interest, and that has direct and significant impact upon the employer’s business interest, including but not limited to theft, fraud, intoxication, intentional serious damage to property, intentional infliction of personal injury, any conduct that constitutes a felony or repeated incidents after written warning of either unprovoked insubordination or public use of profanity.

WYOMING

SB 23
(CH. 66)

ENACTED March 8, 2010
EFFECTIVE July 1, 2010

Administration

Allows the department to conduct and publish statistical analysis of payroll and employment of state agencies within the executive branch which may reveal the identity of state agency employing units.

Financing

Requires the department to consolidate the separate accounts and benefit experience of an employer who acquires the trade, business, organization or substantially all the assets of an employer. The new contribution rate will be effective the first day of the calendar quarter following the date of acquisition.

Expands the penalty for failure to make required payments, assessments of interest and penalties within 90 days of receipt of a bill to all reimbursing employers (previously specified Indian Tribe.)

Allows the department to enter into an agreement for installment payments for delinquent tax and interest liabilities where repayment requirements are met and a lump sum payment would cause severe inconvenience to the taxpayer.

Requires certain employers with a construction cost equal to or greater than the threshold construction cost defined by the industrial siting council (previously a construction cost of \$100 million) to be assessed payments for an incremental bond.

Overpayments

Changes the alternative start date for the 52 week disqualification period for fraud from the date that notice of the overpayment determination or decision is mailed to the claimant to beginning the week following the date that notice of the overpayment is mailed to the claimant.

Allows individuals to repay overpaid benefits through a voluntary reimbursement agreement, and the department may accept repayment without civil action pursuant to an approved payment schedule.

Changes the time period for cancelation of overpayments or penalties to 8 years from the effective date of the claim resulting in overpayment (previously 5 years) when certain conditions are met.