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Changes in federal and state unemployment insurance legislation in 2015

State legislation included provisions to utilize the Internal Revenue Service Treasury Offset Program to: recover covered unemployment compensation debts and state unemployment tax indebtedness; change work search requirements; modify the short-time compensation program; exclude and include services in the definition of employment; permit electronic filing by employers; compute the minimum and maximum weekly benefit amounts, the total benefit amount, and benefit duration; establish a drug testing program; and collect benefit overpayments by deduction from benefits payable.

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One federal law enacted in 2015 affected the federal-state Unemployment Compensation Program.

The National Defense Authorization Act (Pub. L. 114-92) provides that a member of the Reserves must have 180 (previously, 90) days of continuous active service to be considered Federal Service, to qualify for unemployment compensation for ex-servicemembers (UCX), and that an individual receiving post-9/11 educational assistance and otherwise eligible for UCX is entitled to compensation if the individual has demonstrated satisfactory conduct; is not receiving retired pay under the Armed Forces; and was discharged or released from service in the Armed Forces of the Commissioned Corps of the National Oceanic and Atmospheric Administration (NOAA) under honorable conditions and did not voluntarily separate from such service.

The following is a summary of some significant changes in state unemployment insurance laws that occurred in 2015.

Alabama

Monetary entitlement. Each eligible individual who is totally unemployed or partially unemployed in any week beginning on or after July 3, 1983, shall be paid with respect to such week a benefit in an amount equal to his or her weekly benefit amount, less that part of the wages, if any, payable to him or her with respect to such week, that

is in excess of one-third of the weekly benefit amount (previously, in excess of $15). Such benefit, if not a multiple of $1, shall be computed to the nearest multiple of $1.

Nonmonetary eligibility. The pension provision is amended to provide that an individual shall be disqualified for total or partial unemployment for any week with respect to which, or a part of which, an individual has received or has been determined eligible to receive (during a period for which benefits are being claimed) a governmental or other pension, retirement or retired pay, annuity, or similar periodic payment based on the previous work of the individual; except, that

- the amount of benefits payable to an individual for any such week that begins in a period with respect to which the disqualifying provisions of the pension provisions apply, shall be reduced (but not below zero) by an amount equal to the amount of such pension, retirement or retired pay, annuity, or other payment, that is reasonably attributable to such week, only;
- if such payment is made under a plan that is maintained (or contributed to) by a base-period employer and 100 percent employer-financed and not contributed to by the worker; or
- if, in accordance with the pension provisions, any individual is awarded pension payments retroactively covering the same period for which the individual received benefits, the retroactive payments shall constitute cause for disqualification, and any benefits paid during such period shall be recovered only if the retroactive pension payments were made under a plan that is maintained (or contributed to) by a base-period employer, 100 percent employer-financed, and not contributed to by the worker.

Previously, the pension requirements did not require that the pension be 100 percent employer-financed and not contributed to by the worker.

Arizona

Administration. Two or more public agencies may enter into contracts or agreements to establish a pool that may offer services on behalf of pool participants in the unemployment insurance program administered by the Department of Economic Security, including the option to make payments in lieu of contributions as permitted by Sections 23-750 and 23-751 of the Arizona Employment Security Act. The pool is deemed an agent of the pool participants as employers for the purposes of the Arizona Employment Security Act.

When an initial claim for benefits is filed, the Arizona Department of Economic Security shall promptly notify the claimant's most recent employing unit or employer of the claim filing. The notice shall (1) contain the claimant's stated reason for the claimant's separation from employment, and (2) state that the employer may protest payment to the claimant based on any available statutory grounds by returning the protest not later than 10 business days after the date of the notice.

Unless previously notified, all base-period employers will be sent a notice at the time the claimant files a payable continued claim for benefits during a period of unemployment.

Arkansas

Coverage. The definition of “employment” excludes service performed in agricultural labor by aliens admitted to the United States under the Immigration and Nationality Act of 2011, 8 U.S.C. Section 1184(c) and 8 U.S.C. Section 1101(a)(15)(H). However, these excluded aliens shall be counted in determining whether an agricultural employer meets the coverage requirements under Section 11-10-210(a)(5)(A) of the Arkansas Code.

The definition of “employment” excludes services performed by a full-time student in the employ of an organized camp

- if such camp (i) did not operate for more than 7 months in the calendar year and did not operate for more than 7 months in the preceding calendar year, or (ii) had average gross receipts for any 6 months in the preceding calendar year of not more than 33⅓ percent of its average gross receipts for the other 6 months in the preceding calendar year; and
- if such full-time student performed services in the employ of such camp for less than 13 calendar weeks in such calendar year.

The definition of service performed by an individual for wages, that allows a worker to be classified as an independent contractor, is amended by requiring that

- The individual has been and will continue to be free from control and direction in connection with the performance of the service, both under his or her contract for the performance of service and in fact; and either

  (a) the service is performed either outside the usual course of the business for which the service is performed or is performed outside all the places of business of the enterprise for which the service is performed; or

  (b) the individual is customarily engaged in an independently established trade, occupation, profession, or business of the same nature as that involved in the service performed.

(Previously, such individual has been and will continue to be free from control and direction in connection with the performance of the service, both under his or her contract for the performance of service and in fact; the service is performed either outside the usual course of the business for which the service is performed or is performed outside all the places of business of the enterprise for which the service is performed; and the individual is customarily engaged in an independently established trade, occupation, profession, or business of the same nature as that involved in the service performed.)

Financing. The provisions concerning the accrual and payment of unemployment insurance taxes by employers provide that determinations of liability are conclusive and binding, unless within 30 calendar days after the mailing date of the determination the employer requests an administrative determination of coverage. However, if the Director of the Department of Workforce Services determines that the request for an administrative determination of coverage is not perfected within the 30-calendar-day period as a result of circumstances beyond the employer’s control, the director may consider the request as having been filed timely.

The ending collection date is extended from June 30, 2015, to June 30, 2019, for the proceeds of the stabilization tax in the amount of the 0.025 percent of taxable wages collected to be deposited and credited to the Department of Workforce Services Training Trust Fund, there to be used for worker training.

The ending collection date is extended from June 30, 2015, to June 30, 2019, for the proceeds of the stabilization tax in the amount of the 0.025 percent of taxable wages collected to be deposited and credited to the Department of Workforce Services Unemployment Insurance Administration Fund, there to be used for operating expenses of the unemployment insurance program necessary for the proper administration of the Department of Workforce Services law as determined by the director.

The provisions concerning collection of employer contributions to unemployment insurance after failure to pay or report provide that if, after due notice, a person defaults in payment of contributions, the federal income tax refund of the person is subject to interception under the Claims Resolution Act of 2010, Pub. L. No. 111-291, or a regulation adopted to implement that law.

The provisions concerning unemployment benefits for employees of nonprofit organizations and governmental entities state that relief from billing shall not be granted if (a) an overpayment of benefits is the result of a failure by an employer or the employer's agent to respond timely or adequately to a request for information from the Department of Workforce Services; and (b) the employer or the employer's agent has established a pattern of failing to respond to such requests.

Out-of-state businesses operating in Arkansas are exempt from making unemployment insurance contributions during a declared emergency when those businesses are aiding the state in recovering from the declared disaster.

Monetary entitlement. For initial claims filed on or after October 1, 2015, an insured worker's weekly benefit amount shall be an amount equal to one-twenty-sixth of his or her average wages for insured work paid during the 4 quarters of his or her base period. (Previously, an insured worker's weekly benefit amount was an amount equal to one-twenty-sixth of his or her total wages for insured work paid during the one quarter of his or her base period in which the wages were highest.)

For initial claims filed on or after October 1, 2015, the maximum potential benefits of an insured worker in a benefit year shall be the amount equal to the lesser of 20 times his or her weekly benefit amount or one-third of his or her wages for insured work in his or her base period. (Previously, the maximum potential benefits of any insured worker in a benefit year was the amount equal to whichever is the lesser of 25 times his or her weekly benefit amount or one-third of his or her wages for insured work in his or her base period.)

Nonmonetary eligibility. The provision that, if an individual is discharged for testing positive for an illegal drug pursuant to a U.S. Department of Transportation-qualified drug screen conducted in accordance with the employer's bona fide written drug policy, the individual is disqualified until he or she passes a U.S. Department of Transportation-qualified drug screen by testing negative for illegal drugs, is deleted.

Any weekly benefits payable subsequent to the date of the disqualification for testing positive for an illegal drug pursuant to a U.S. Department of Transportation-qualified drug screen conducted in accordance with the employer's bona fide written drug policy shall be terminated. The termination shall apply only to benefits payable within the benefit year of the claim with respect to which the claimant is disqualified for testing positive for an illegal

drug pursuant to a U.S. Department of Transportation-qualified drug screen conducted in accordance with the employer's bona fide written drug policy.

The provision that an individual is disqualified for benefits if he or she was rejected for offered employment as the direct result of a failure to appear for a U.S. Department of Transportation-qualified drug screen after having received a bona fide job offer of suitable work subject to passage of the drug screen, or to pass a U.S. Department of Transportation-qualified drug screen by testing positive for an illegal drug after having received a bona fide job offer of suitable work and shall continue until the disqualified individual passes a U.S. Department of Transportation-qualified drug screen by testing negative for illegal drugs, is deleted.

California

Administration. The State Workforce Investment Board is renamed the State Workforce Development Board. The Board is required to assist the Governor, as part of the development and updating of comprehensive state performance accountability measures, in developing a workforce metrics dashboard to measure participant earnings in California, and to the extent feasible, in other states. The Employment Development Department shall assist the Board by calculating aggregated participant earnings using unemployment insurance wage records, without violating any applicable confidentiality requirements.

It is the intent of the Legislature that universal access to career services shall be available to adult residents regardless of income, education, employment barriers, or other eligibility requirements. Career services shall include, but not be limited to, provision of information on the filing of claims for unemployment compensation benefits and unemployment compensation disability benefits.

Effective January 1, 2017, an employer with 10 or more employees must file electronically a report of contributions, a quarterly return, and a report of wages paid. Effective January 1, 2018, all employers must file electronically a report of contributions, a quarterly return, and a report of wages paid. A waiver from these requirements is authorized to be granted for good cause, if requested by an employer. Approved waivers shall be valid for 1 year or longer, at the discretion of the Director, Employment Development Department.

Effective January 1, 2017, an employer with 10 or more employees must remit all employer contributions and withheld worker contributions by electronic fund transfer. Effective January 1, 2018, all employers must remit all employer contributions and withheld worker contributions by electronic fund transfer. A waiver from this requirement is authorized to be granted for good cause, if requested by an employer. Approved waivers shall be valid for 1 year or longer, at the discretion of the director.

On and after January 1, 2017, and before January 1, 2019, an employer required to remit payments electronically, excluding employers previously required to remit payments by electronic funds transfer, who remits those amounts within the time required by means that are not electronic, shall not be subject to the penalty of 15 percent of the amount of the required contributions to be paid (applicable on and after July 1, 2014).

On and after January 1, 2017, and before January 1, 2019, an employer required to file a quarterly return electronically who files a quarterly return within the time required by means that are not electronic, shall not be subject to pay a penalty of $50, in addition to any other penalties imposed.

On and after January 1, 2017, and before January 1, 2019, an employer required to file a report of wages, excluding employers previously required to file a report of wages under Subdivision (e) of Section 1088 of the California Unemployment Insurance Code, who files a report of wages within the time required by means that are not electronic, shall not be subject to pay a penalty of $20 (applicable on and after July 1, 2014).

Section 3.5 of California Senate Bill 342 requires the State Workforce Development Board to assist the Governor in, among other things, the development and updating of comprehensive state performance accountability measures, including state adjusted levels of performance, to assess the effectiveness of the core programs in the state as required under Section 3141(b) of Title 29 of the U.S. Code. As part of this process, the Board, among other things, shall develop a workforce metrics dashboard that measures the state's human capital investments in workforce development. The workforce metrics dashboard, among other things, shall measure participant earnings in California, and to the extent feasible, in other states. The Employment Development Department shall assist the Board by calculating aggregated participant earnings using unemployment insurance wage records, without violating any applicable confidentiality requirements.

Section 3 of California Senate Bill 342 also requires the Board to assist the Governor in many tasks, some of which are identical to the tasks in Section 3.5. Since Section 3.5 became operative and is similar to Section 3, this bill provides that Section 3 shall not become operative.

Connecticut

Financing. A base period employer's account will not be charged with respect to benefits paid to a claimant who has been discharged or suspended because the claimant has been disqualified from performing the work for which he or she was hired due to the loss of such claimant's operator license as a result of a drug or alcohol test or testing program conducted in accordance with

- Section 14-44k of the 2012 Connecticut General Statutes (relating to a driver's disqualification from operating a commercial motor vehicle);
- Section 14-227a of the 2011 Connecticut Code (relating to operating a motor vehicle while under the influence of intoxicating liquor or any drug or both); or
- Section 14-227b of the 2011 Connecticut Code (relating to implied consent to test a motor vehicle operator's blood, breath, or urine) while the claimant was off duty.

Delaware

Nonmonetary eligibility. The term "partially unemployed individual" means an employee who, during any given week, is still employed by his or her employer but worked less than his or her regular full-time hours because of the lack of full-time work.

The term "week of partial unemployment," with respect to a partially unemployed individual whose wages are paid on a weekly basis, shall consist of his or her pay period week. With respect to a partially unemployed individual whose wages are not paid on a weekly basis (e.g., bi-weekly, monthly), a week of partial unemployment shall be

any consecutive 7-day period the Division of Unemployment Insurance may prescribe as to any employee or group of employees as it deems appropriate.

To file a claim for partial unemployment insurance, a partially unemployed individual must establish an original benefit year claim in person at one of the Division of Unemployment Insurance's local offices or by using the Division's online filing system.

After the end of any week in which an employer has furnished any of its employees with less than regular full-time work (or the earnings equivalent thereto), on the customary payday for the pay period during which full-time work was unavailable, the employer or the employee shall deliver a completed Low Earnings Report (Form UC-114) to the nearest Division local office signed by both the employer and the employee.

Upon receiving a Form UC-114, the Division shall promptly process the information contained in it so that a timely payment of unemployment insurance may be made to the partially unemployed individual who has established an original benefit year claim. For any given week, if the earnings stated on a Form UC-114 exceed the earnings allowance for the partially unemployed individual based on his or her weekly benefit amount, the Division will mail a notice to the affected employee stating the reason why no partial unemployment insurance is owed for the week in question.

No claim for partial unemployment insurance benefits may be made more than 14 days after the week ending period reflected on the Form UC-114 being filed.

In addition to the records required to be maintained by employers, each employer shall maintain for a period of 4 years payroll records containing the following information on each employee that was determined to be eligible to receive partial unemployment insurance:

- the amount of wages earned by week;
- the specific dates of weeks of less than full-time work by the employee; and
- the number of hours of work lost by each employee, if any, due to the employee's unavailability for work.

Florida

Administration. The Department of Economic Opportunity Certified Authorization for Release of Records Form (DEO CARR-1) is created. This form is to be used by a claimant, an employer, an employer's workers' compensation carrier, or a representative of either to request confidential reemployment assistance benefits records. The regulation outlines how much a record seeker must pay to obtain the records, and how a DEO CARR-1 can be obtained.

Initial, additional, initial interstate, and reopened claims must be filed and submitted using Florida's Online Reemployment Assistance System (previously, may be filed on the Internet) at www.FloridaJobs.org. Depending on the type of claim being submitted, Florida's Online Reemployment Assistance System will require responses to questions.

The time limit for filing continued claims for benefits is changed from within 14 calendar days to within 7 calendar days following the scheduled report date as shown on the Online Reemployment Assistance System Confirmation Page, or otherwise communicated to the claimant by the Department of Economic Opportunity.

A report is late if not made within 7 days (previously, within 14 days) after the scheduled report date shown on the Online Reemployment Assistance System Confirmation Page, or communicated to the claimant by a Department representative, and the claim will be reopened effective the first day of the week in which a report is filed.

When a claimant is directed to resubmit a continued claim for completion or correction, the scheduled report date will be extended to 7 days (previously, 14 days) from the date the claimant was notified that the claim was incomplete or incorrect.

The state Department of Economic Opportunity may make a request in writing or by email for benefit information or documentation from the claimant.

Valid forms of identification include the claimant's valid Social Security number and one other approved form of secondary identification, including the following:

1. Driver's license issued by a state of the United States or a Canadian government authority, provided it contains a photograph or identifying information such as name, date of birth, sex, height, and address;
2. Documentation issued by a federal, state, or local government agency that contains a photograph or identifying information such as name, date of birth, sex, height, and address;
3. School identification (ID) card with photograph;
4. United States (U.S.) military ID card, dependent's ID card, or U.S. Coast Guard Merchant Mariner card;
5. Native American tribal document;
6. U.S. Passport (unexpired or expired); or
7. Certificate of U.S. Citizenship or Certificate of Naturalization.

Appeals. An appeal may be filed

- online at the Department of Economic Opportunity Internet Appeals Program;
- by fax, courier service, or in person to the central Office of Appeals;
- by fax, courier, or in person to the Reemployment Assistance Appeals Commission; or
- online via the CONNECT system with specified information.

A notice of hearing, continuance of a hearing, or decision may be sent to all parties via electronic service to the parties' designated electronic mailboxes or by U.S. Postal Service.

Coverage. The following clarify services performed on or in connection with a non-American vessel or aircraft:

- Applicability of exemption for services performed on or in connection with a non-American vessel or aircraft:

  (a) Service performed by an employee during a reporting period on or in connection with a non-American vessel or a non-American aircraft is exempt from the definition of employment if such employee is employed by the employer on and in any way connected with the vessel or aircraft while it is outside the United States.

(b) The citizenship or residence of the employee and the place where the contract of service is entered into are immaterial for purposes of this exemption, and the citizenship or residence of the employer is material only in determining whether the vessel is American. Services performed within the United States on or in connection with a non-American vessel are exempted from employment if the employee is employed by the employer on and in connection with the vessel when it is outside the United States.

(c) Exempt services under this rule are not considered employment for reemployment tax purposes and shall not be reported on the employer's quarterly report (RT-6).

- "Non-American aircraft" means any aircraft that is not an "American aircraft" as defined by Section 443.036(3), Florida Statutes.
- "Non-American vessel" means any vessel that is not an "American vessel" as defined in Section 443.036(5), Florida Statutes.

Extensions and special programs. Employers wishing to participate in the short-time compensation program must apply using Florida's Online Reemployment Assistance System. Depending on the type of claim being submitted, Florida's Online Reemployment Assistance System will require responses to questions.

When a declared disaster or emergency makes the Florida Online Reemployment Assistance System unavailable, Internet application impractical, or when an employer needs special assistance or accommodation, employers who wish to participate in the short-time compensation program may do so by contacting the Department of Economic Opportunity toll-free at 1 (800) 204-2418.

An employer needs special assistance or accommodation when she or he

- is legally prohibited from using a computer;
- has an impairment that makes her or him unable to use a computer; or
- is unable to read or write effectively in a language that the Online Reemployment Assistance System makes available.

When a declared disaster or emergency makes the Florida Online Reemployment Assistance System unavailable, the Department of Economic Opportunity may also make available the Short-Time Compensation Plan Application, Form DEO RAB/STC-3, that is hereby adopted and incorporated by reference, and that is available on the Department's website.

When Form DEO RAB/STC-3 is being used, an employer may submit it by

- contacting the Department toll-free at 1 (800) 204-2418;
- mailing it to the Department of Economic Opportunity, Reemployment Assistance Records Unit, P.O. Drawer 5750, Tallahassee, Florida 32314-5750; or
- delivering it in person to the Department at the Caldwell Building, 107 East Madison Street, Tallahassee, Florida 32399.

Georgia

Financing. The term “most recent employer” means, for claims with benefit years that begin on or after July 1, 2015, the last employer for whom an individual worked. (For claims with benefit years beginning on or before June 30, 2015, the term “most recent employer” meant the last liable employer for whom an individual worked and: (1) the individual was separated from work for a disqualifying reason; (2) the individual was released or separated from work under nondisqualifying conditions and earned wages of at least 10 times the weekly benefit amount of the claim; or (3) the employer filed the claim for the individual by submitting such reports as authorized by the Commissioner of Labor.)

Regular benefits paid with respect to all benefit years that begin on or after July 1, 2015, shall be charged against the experience rating account or reimbursement account of the most recent employer, provided that

(A) the most recent employer is a liable employer; and

(B)(i) the most recent employer separated the individual from work under nondisqualifying conditions, or files the claim for the individual by submitting such reports as authorized by the commissioner; or

(ii) the individual separated from the most recent employer under nondisqualifying conditions.

Regular benefits to be charged against the experience rating account or reimbursement account of the most recent employer shall be charged in the following manner:

(A) benefits paid shall be charged to the account of the most recent employer, including those benefits paid based upon insured wages that were earned to requalify following a period of disqualification;

(B) except as otherwise provided in subparagraph (E) below, benefits charged to the account of an employer shall not exceed the amount of wages paid by such employer during the period beginning with the base period of the individual’s claim and continuing through the individual’s benefit year;

(C) except as otherwise provided in subparagraph (E) below, benefits shall not be charged to the account of an employer when an individual’s overpayment is waived;

(D) except as otherwise provided in subparagraph (E) below, for the purposes of calculating an employer’s contribution rate, an account of an employer shall not be charged for benefits paid to an individual for unemployment that is directly caused by a presidentially declared natural disaster;

(E)(i) an employer shall respond in a timely and adequate manner to a notice of a claim filing or a written request by the state Department of Labor for information relating to a claim for benefits as specified in the rules or regulations prescribed by the commissioner;

(ii) any violation of (E)(i) by an employer or an officer or agent of an employer absent good cause may result in the employer’s account being charged for overpayment of benefits paid due to such violation even if the determination is later reversed; provided, however, that upon the finding of three violations of (E)(i) within a calendar year resulting in an overpayment of benefits, an employer’s account shall be charged for any additional overpayment and shall not be relieved of such charges unless good cause is shown; and

(F) benefits paid to individuals shall be charged against the Unemployment Trust Fund when benefits are paid but not charged against an employer's experience rating account or when the employer is not a liable employer.

Applications for an adjustment or a refund of contributions, payments in lieu of contributions, or interest thereon shall be submitted no later than 3 years from the date such amounts were assessed. Applications must be in writing. The commissioner shall determine what amounts, if any, were erroneously collected. Adjustments shall be made against subsequent payments. Refunds will be issued, without interest thereon, when adjustments cannot be made. At the option of the commissioner, the commissioner may make (previously, initiate) any adjustments or refunds deemed appropriate for any amounts erroneously collected where no written request for a refund or an adjustment has been received, provided such amounts were assessed within the last 7 (previously, 3) years. Amounts shall be refunded from the fund into which they were deposited.

Nonmonetary eligibility. Where an individual has voluntarily left work, good cause in connection with the individual's most recent work shall be determined by the commissioner according to the circumstances in the case; provided, however, that the following circumstances shall be deemed to establish such good cause, and the employer's account shall not be charged for any benefits paid out to an individual who leaves an employer:

(i) to accompany a spouse who has been reassigned from one military assignment to another; provided, however, that the employer's account shall not be charged for any benefits paid out to the person who leaves to accompany a spouse reassigned from one military assignment to another; or

(ii) due to family violence verified by reasonable documentation demonstrating that:

(I) leaving the employer was a condition of receiving services from a family violence shelter;

(II) leaving the employer was a condition of receiving shelter as a resident of a family violence shelter; or

(III) such family violence caused the individual to reasonably believe that the claimant's continued employment would jeopardize the safety of the claimant or the safety of any member of the claimant's immediate family.

When voluntarily leaving an employer, the burden of proof of good cause in connection with the individual's most recent work shall be on the individual.

Overpayments. Any action to recover an overpayment shall be brought by the commissioner or an authorized representative of the commissioner within 7 years from the release date of the notice of determination and overpayment by the state Department of Labor.

Idaho

Coverage. The term "exempt employment" includes service performed by a person who operates a motor vehicle that: (a) such person owns or holds pursuant to a bona fide lease; and (b) is leased to a motor carrier as defined in 49 U.S.C. Section 13102, pursuant to a written contract, and in no event will the motor carrier be determined to be the covered employer of such person or the covered employer of an employee of such person.

Inmates engaged in authorized productive work are not entitled to unemployment compensation.

"Private agricultural employer that is party to a contract for inmate labor" is added to the list of entities for which inmates are not employees.

Overpayments. An amount totaling 15 percent of the fraudulent overpayment resulting from making a false statement, misrepresentation, or failing to report a material fact, shall be paid into the state's employment security fund.

Illinois

Financing. The adjusted state experience factor for calendar year 2016 that was to increase 19 percent absolute above the adjusted state experience factor is deleted. Other language regarding the adjusted state experience factor for calendar year 2016 and calendar year 2017 is deleted.

The additional employer contribution rate surcharge of 0.3 percent that was to be added in 2016, due quarterly and deposited into the clearing account, is deleted.

Monetary Entitlement. The language providing that, with respect to any benefit year beginning in calendar year 2016, an individual's weekly benefit amount shall be 42.8 percent of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; provided, however, that the weekly benefit amount cannot exceed the maximum weekly benefit amount and cannot be less than $51, is deleted.

The language providing that, with respect to any benefit year beginning in calendar year 2016, "maximum weekly benefit amount" with respect to each week beginning within a benefit period means 42.8 percent of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, is deleted.

The language providing that, with respect to any benefit year beginning in calendar year 2016, an individual to whom benefits are payable with respect to any week shall, in addition to those benefits, be paid, with respect to such week, as follows: in the case of an individual with a nonworking spouse, the greater of (i) 9 percent of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, or (ii) $15, provided that the total amount payable to the individual with respect to a week shall not exceed 51.8 percent of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; and in the case of an individual with a dependent child or dependent children, the greater of (i) the product of the dependent child allowance rate multiplied by his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, or (ii) the lesser of $50 or 50 percent of his or her weekly benefit amount, rounded (if not already a multiple of one dollar) to the next higher dollar, provided that the total amount payable to the individual with respect to a week shall not exceed the product of the statewide average weekly wage multiplied by the sum of 42.8 percent plus the dependent child allowance rate, rounded (if not already a multiple of one dollar) to the next higher dollar, is deleted.

Nonmonetary eligibility. Effective January 3, 2016, the definition of "misconduct" includes any of the following work-related circumstances:

1. Falsification of an employment application, or any other documentation provided to the employer, to obtain employment through subterfuge.

2. Failure to maintain licenses, registrations, and certifications reasonably required by the employer, or those that the individual is required to possess by law, to perform his or her regular job duties, unless the failure is not within the control of the individual.
3. Knowing, repeated violation of the attendance policies of the employer that are in compliance with state and federal law following a written warning for an attendance violation, unless the individual can demonstrate that he or she has made a reasonable effort to remedy the reason or reasons for the violations or that the reason or reasons for the violations were out of the individual's control. Attendance policies of the employer shall be reasonable and provided to the individual in writing, electronically, or via posting in the workplace.
4. Damaging the employer's property through conduct that is grossly negligent.
5. Refusal to obey an employer's reasonable and lawful instruction, unless the refusal is due to the lack of ability, skills, or training for the individual required to obey the instruction or the instruction would result in an unsafe act.
6. Consuming alcohol or illegal or nonprescribed prescription drugs, or using an impairing substance in an off-label manner, on the employer's premises during working hours in violation of the employer's policies.
7. Reporting to work under the influence of alcohol, illegal or nonprescribed prescription drugs, or an impairing substance used in an off-label manner in violation of the employer's policies, unless the individual is compelled to report to work by the employer outside of scheduled and on-call working hours and informs the employer that he or she is under the influence of alcohol, illegal or nonprescribed prescription drugs, or an impairing substance used in an off-label manner in violation of the employer's policies.

8. Grossly negligent conduct endangering the safety of the individual or coworkers.

For purposes of numbers 4 and 8, conduct is “grossly negligent” when the individual is, or reasonably should be, aware of a substantial risk that the conduct will result in the harm sought to be prevented and the conduct constitutes a substantial deviation from the standard of care a reasonable person would exercise in the situation.

Nothing in number 6 or 7 prohibits the lawful use of over-the-counter drug products as defined in Section 206 of the Illinois Controlled Substances Act, provided that the medication does not affect the safe performance of the employee’s work duties.

Effective January 3, 2016, the amount that an individual has received or will receive with respect to a week in the form of primary Social Security old age, survivors, and disability retirement benefits, including those based on self-employment, is removed from the definition of “disqualifying income.”

Indiana

Financing. Amounts of the unemployment insurance surcharge (13 percent of the employer’s contribution payable quarterly) not used to pay interest on Title XII advances but instead deposited in the unemployment insurance benefit fund must be subtracted from the total amount of benefits charged to the fund under Section 22-4-11-1 of the Indiana Employment and Training Services Act in determining each employer’s share of those benefits under Section 22-4-11-2(e)(1). (Previously, the law required the amount of the surcharge deposited in the unemployment insurance benefit fund to be credited to each employer’s experience account in proportion to the amount the employer paid during the preceding 4 calendar quarters.)

On the computation date, every employer who had taxable wages in the previous calendar year must have the employer’s experience account charged with the amount determined under the following formula:

- Step one: divide the employer’s taxable wages for the preceding calendar year by the total taxable wages for the preceding calendar year.
- Step two: subtract the amount described in IC 22-4-10-4.5(e)(2), if any, from the total amount of benefits charged to the fund.
- Step three: multiply the quotient determined under step one by the difference determined under step two.

(Previously, the above formula consisted of two steps. Step one: divide the employer’s taxable wages for the preceding calendar year by the total taxable wages for the preceding calendar year. Step two: multiply the quotient determined under step one by the total amount of benefits charged to the fund.)

Monetary entitlement. An insured worker may not receive benefits in a second benefit year unless, after the beginning of the immediately preceding benefit year during which the individual received benefits, the individual performed insured work, earned remuneration in employment in at least each of 8 weeks, and earned remuneration equal to or exceeding the product of the individual’s weekly benefit amount multiplied by 8. (Previously, the law required the individual to perform insured work and earn wages in employment under Section 22-4-8 of the Employment and Training Services Act, in an amount not less than the individual’s weekly benefit amount established for the individual in the preceding benefit year, in each of 8 weeks.

Nonmonetary eligibility. With respect to a determination of ineligibility for a failure without good cause to accept an offer of suitable work, the ineligibility will continue for the week in which the failure occurs and until the individual earns remuneration in employment in at least each of 8 weeks, and remuneration equal to or exceeding the product of the individual's weekly benefit amount multiplied by 8. (Previously, the ineligibility continued for the week in which the failure occurred and until the individual earned remuneration in employment equal to or exceeding the weekly benefit amount of the individual's claim in each of 8 weeks.)

Overpayments. For an overpayment for any individual other than an individual who knowingly makes, or causes to be made by another, a false statement or representation of a material fact knowing it to be false; or fails, or causes another to fail to disclose a material fact; or for any individual other than an individual who fails to report wages received during a week in which benefits were paid or because of the subsequent receipt of income deductible from benefits that is allocable to the week or weeks for which benefits were paid, the state Department of Workforce Development has 4 years from the date of the overpayment to establish that the overpayment occurred and the amount of the overpayment.

The language that the individual is liable to repay the established amount of the overpayment or have such amount deducted from any benefits otherwise payable to the individual within the 6-year period following the later of the date the Department establishes that an overpayment has occurred or the date that the determination of an overpayment becomes final following the exhaustion of all appeals, is deleted.

Whenever an individual receives benefits or extended benefits to which the individual is not entitled because the individual knowingly makes, or causes to be made by another, a false statement or representation of a material fact knowing it to be false; or fails, or causes another to fail to disclose a material fact, and as a result thereof has received any amount as benefits to which the individual is not entitled, the individual is liable to repay such amount with interest at the rate of 0.5 percent per month, or to have such amount deducted from any benefits otherwise payable to the individual.

Any individual who fails to report wages received during a week in which benefits were paid or because of the subsequent receipt of income deductible from benefits that is allocable to the week or weeks for which benefits were paid and, as a result, is not entitled to such benefits, will be liable to repay such amount to the Department, or to have such amount deducted from any benefits otherwise payable to the individual. (Previously, that any individual who for any reason other than misrepresentation or nondisclosure has received any amount as benefits to which the individual is not entitled or because of the subsequent receipt of income deductible from benefits that is allocable to the week or weeks for which such benefits were paid becomes not entitled to such benefits, shall be liable to repay such amount to the Department for the unemployment insurance benefit fund or to have such amount deducted from any benefits otherwise payable to the individual within the 3-year period following the later of the date the Department establishes that the overpayment occurred or the date that the determination that an overpayment occurred becomes final following the exhaustion of all appeals.)

An individual, who for any reason other than knowingly making or causing to be made by another a false statement or representation of a material fact knowing it to be false or fails or causes another to fail to disclose a material fact, and an individual who for any reason other than failing to report wages received during a week in which benefits were paid or because of the subsequent receipt of income deductible from benefits that is allocable to the week or weeks for which benefits were paid, has received any amount as benefits to which the individual is not

entitled, is liable to repay that amount to the Department, or to have that amount deducted from any benefits otherwise payable to the individual.

The following Section 22-4-13-4 of the Employment and Training Services Act 4 is repealed: (a) This section applies to an individual: (1) for whom the Department has established an overpayment by a final written determination; and (2) whose overpayment amount that is due and payable equals or exceeds the individual's weekly benefit amount multiplied by four; (b) Notwithstanding any other law and subject to subsection (c), an individual is entitled to repay the established amount of an overpayment over a period: (1) beginning on the date the determination of the amount of the overpayment is final; and (2) ending on a date not later than the date occurring 36 months after the date the determination of the amount of the overpayment is final; (c) An individual to whom this section applies may repay an overpayment over time provided in subsection (b) not more than once during the individual's lifetime.

Procedures for administrative withholding of benefit overpayments are established. Whenever the Department establishes an overpayment for an individual under Indiana Code 22-4-13-1(c) or Indiana Code 22-4-13-1(d), and the overpayment becomes final following the exhaustion of all appeals, the Department may, in addition to any other manner of collecting the overpayment provided by law, require each employer of an individual for whom an overpayment is established to withhold amounts from the individual's income and pay those amounts to the Department.

The Department will provide a notice to an individual who is subject to withholding for benefit overpayments and to each of the individual's employers. A notice to withhold income will be sent to each employer of an individual who is subject to withholding. The notice to withhold is binding on the employer, and penalties will be assessed for an employer that refuses to withhold income or knowingly misrepresents an employee's income. The individual is permitted to contest the withholding and assert exemptions from withholding by requesting an administrative review.

Kansas

Appeals. Any action of the employment security board of review may not be reconsidered after the mailing of the decision. An action of the board will become final unless a petition for review in accordance with the state judicial review act is filed within 16 calendar days after the date of the mailing of the decision. If an appeal has not been filed within 16 calendar days of the date of the mailing of the decision, the decision becomes final.

Financing. For the rate year 2014 and each rate year thereafter, each employer who is not eligible for a rate contribution will pay contributions equal to 2.7 percent (previously, 4 percent) of wages paid during each calendar year with regard to employment, except such employers engaged in the construction industry shall pay a rate equal to 6 percent.

Employers engaged in more than one type of industrial activity will be classified by principal activity. All rates assigned will remain in effect for a complete calendar year. If the sale or acquisition of a new establishment would require reclassification of the employer to a different industry sector, the employer would be promptly notified, and the contribution rate applicable to the new industry sector would become effective the following January 1.

For rate year 2015 and prior rate years, negative account balance employers will pay contributions at the rate of 5.4 percent for each calendar year. For rate year 2016 and rate years thereafter, negative account balance employers shall pay contributions at the rate referenced in the Standard Rate Schedule that range from 5.6 percent to 7.6 percent.

The language providing that from calendar year 2015 forward, each negative account balance employer who does not satisfy the requirements to have an average annual payroll will be assigned a surcharge equal to the maximum negative ratio surcharge from column B4 of schedule II, is deleted.

For the rate year 2016 and rate years thereafter, the contribution schedule in effect will be determined by the Fund Control Table and Rate Schedule Table.

For rate year 2015 and prior rate years, the planned yield as a percent of total wages, as determined, shall be adjusted to taxable wages by multiplying by the ratio of total wages to taxable wages for all contributing employers for the preceding fiscal year ending June 30, except with regard to a year in which the taxable wage base changes. The taxable wages used in the calculation for such a year and the following year shall be an estimate of what the taxable wages would have been if the new taxable wage base had been in effect during all of the preceding fiscal year ending June 30.

For rate year 2016 and ensuing rate years, employer contribution rates to be effective for the ensuing calendar year will be determined by the Fund Control Table. The average high cost multiple of the trust fund as of the computation date shall determine the contribution schedule in effect for the next rate year. The average high cost multiple is the reserve fund ratio divided by the average high benefit cost rate. The average high benefit cost rate will be determined by averaging the three highest benefit cost rates over the last 20 years from the preceding fiscal year that ended June 30. The high benefit cost rate is defined by dividing total benefits paid in the fiscal year by total payrolls for covered employers in the fiscal year.

The Fund Control Table is created as follows:

Lower AHCM Threshold	Upper AHCM Threshold	Solvency Adjustment to Standard Rate
-1000.00000	0.19999	1.60%
0.20000	0.44999	1.40%
0.45000	0.59999	1.20%
0.60000	0.74999	1.00%
0.75000	1.14999	0.00%
1.15000	1000.0000	-0.50%

For rate year 2016 and ensuing rate years, eligible employers will be classified according to the Standard Rate Schedule subject to any adjustment pursuant to the effective rate schedule for that rate year.

The Standard Rate Schedule consisting of 38 rate groups is created. Groups 1 through 27 consist of positive account balance employers with standard rates ranging from 0.20 percent to 5.40 percent. Groups 28 through 38 consist of negative balance account employers with standard rates ranging from 5.60 percent to 7.60 percent. The lower reserve ratio limit ranges from 18.590 to 0.000 for positive account balance employers. The lower reserve ratio limit for negative account balance employers is N1 through N11. The upper reserve ratio limit ranges from

1,000,000.00 to 0.714 for positive account balance employers and -0.714 to -1.000.000.00 for negative account balance employers.

For all rate years prior to 2016, except with regard to rates for negative account balance employers, employer contribution rates to be effective for the ensuing calendar year will be computed by adjusting proportionately the experience factors from schedule 1 to the required yield on taxable wages. All rates computed will be rounded to the nearest 0.01 percent, and for calendar year 1983 and ensuing calendar years, the maximum effective contribution rate will not exceed 5.4 percent.

Monetary entitlement. For initial claims effective prior to July 1, 2015, the maximum weekly benefit amount will be determined on July 1 of each year by computing 60 percent of the average weekly wages paid to employees in insured work during the previous calendar year. For initial claims effective on or after July 1, 2015, the maximum weekly benefit amount will be determined on July 1 of each year by computing 55 percent of the average weekly wages paid to employees in insured work during the previous calendar year, but not to be less than $474, and will prior to that date announce the maximum weekly benefit amount so determined by publication in the state register. Such computation will be made by dividing the gross wages reported as paid for insured work during the previous calendar year by the product of the average of midmonth employment during such calendar year multiplied by 52. The maximum weekly benefit amount so determined and announced for the 12-month period will apply only to those claims filed in that period qualifying for maximum payment under the foregoing formula. All claims qualifying for payment at the maximum weekly benefit amount will be paid at the maximum weekly benefit amount in effect when the benefit year to which the claim relates was first established, notwithstanding a change in the maximum benefit amount for a subsequent 12-month period. If the computed maximum weekly benefit amount is not a multiple of $1, then the computed maximum weekly benefit amount will be reduced to the next lower multiple of $1.

The following language concerning the minimum weekly benefit amount is deleted: The minimum weekly benefit amount payable to any individual shall be 25 percent of the calculated maximum weekly benefit and shall be announced in conjunction with the published announcement of the maximum weekly benefit. The minimum weekly benefit amount so determined and announced for the 12-month period beginning July 1 of each year will apply only to those claims that establish a benefit year filed within that 12-month period and will apply through the benefit year of such claims notwithstanding a change in such amount in a subsequent 12-month period. If the minimum weekly benefit amount is not a multiple of $1, it will be reduced to the next lower multiple of $1.

Nonmonetary eligibility. The Secretary, Department of Human Resources, will examine whether an individual has separated from employment for each week claimed. The secretary will apply the disqualification for benefits provisions to the individual's most recent employment prior to the week claimed.

Notwithstanding the provisions of any subsection of the state Employment Security Law, an individual will not be disqualified for such week of part-time employment in a substitute capacity for an educational institution if such individual's most recent employment prior to the individual's benefit year begin date was for a noneducational institution and such individual demonstrates application for work in such individual's customary occupation or for work for which the individual is reasonably fitted by training or experience.

Louisiana

Appeals. If the Executive Director of the Louisiana Workforce Commission, acting as the administrator who is a party to every proceeding, fails to timely file the case records along with filing his answer to the petition for review, the court, upon hearing sufficient evidence, may make a judgment based on the evidence presented (previously, may make a judgment directing payment of benefits to the claimant).

Maine

Administration. The name of the account into which unemployment insurance trust fund payments are deposited is the “tax deposit account” (previously, the “combined unemployment insurance contributions and income tax withholding deposit account”).

Employers are allowed to file quarterly payroll reports either electronically or on forms prescribed by the state Bureau of Employment Security.

Financing. The following applies to the assignment of rates and transfers of experience in successor purchases when there is substantially no common ownership, management, or control between purchaser and predecessor, effective as of the date on which the business was acquired:

> (1) The executors, administrators, successors, or assigns of a new employer who acquires the business of the predecessor employer may acquire the experience rate of that employer with payrolls, contributions, and benefits, or may be assigned the state average contribution rate, whichever rate is lower; and
>
> (2) The executors, administrators, successors, or assigns of an existing employer with an established experience rate who acquires the business of the predecessor employer may acquire the experience rate of that predecessor employer with payrolls, contributions, and benefits, which is then blended with the successor’s established experience rate to form a new rate, or retain the established experience rate of the successor, whichever is lower.

With respect to notices issued prior to June 19, 2014, a payment received as the result of a billing notice on which the employer was billed for both state income tax withheld and state unemployment contributions will be prorated between the two taxes using the tax amounts due as recorded on the bill. State income tax withheld and state unemployment contributions will be billed separately, and payments applied separately, with respect to notices issued on or after June 19, 2014 (applies to tax periods beginning on or after January 1, 2014).

Michigan

Financing. For calendar years, beginning 2016, if on June 30 of the preceding year the balance in the unemployment compensation fund equals or exceeds $2,500,000,000 and the agency projects that the balance will remain at or above $2,500,000,000 for the succeeding calendar quarter, the taxable wage limit for the calendar year is reduced to $9,000 for an employer that is not delinquent in the payment of unemployment contributions, penalties, or interest. If the unemployment compensation fund balance on June 30 or the agency projection does not meet these conditions, the $9,500 taxable wage limit applies to all employers in the next calendar year. An employer is delinquent in the payment of unemployment contribution, penalties, or interest if the employer has a quarterly unpaid balance of $25 or more, unless one or more of the following apply:

(a) The employer has filed a timely protest or appeal of the notice of assessment and the assessment has not become final.

(b) Within 45 days after the beginning of the first calendar quarter in which the reduced taxable wage base limit takes effect for nondelinquent employers, all outstanding balances owed to the unemployment agency are paid in full.

(c) If the employer is a domestic employer, all applicable contributions, interest, and penalties are paid on or before the date specified by the agency.

Minnesota

Appeals. An appeal pending before an unemployment law judge may be withdrawn by the appealing party, or an authorized representative of that party, by filing a notice of withdrawal. A notice of withdrawal may be filed by mail or by electronic transmission, effective August 2, 2015.

An order of dismissal issued as a result of a notice to withdraw an appeal is not subject to reconsideration or appeal. A party may file a new appeal after the order of dismissal, but the original 20-calendar-day period for appeal begins from the date of issuance of the determination, and that time period is not suspended or restarted by the notice of withdrawal and order of dismissal. The new appeal may only be filed by mail or facsimile transmission. “Appeals” include a request for reconsideration (effective August 2, 2015).

Effective August 2, 2015, authority is granted to an unemployment law judge, in addition to the commissioner, to administer oaths and affirmations, take depositions, certify to official acts, and issue subpoenas to compel the attendance of individuals and the production of documents and other personal property necessary in connection with the administration of the state unemployment insurance program.

Coverage. Effective August 2, 2015, the following language is repealed:

Authorization. (a) The commissioner is authorized to enter into reciprocal arrangements with other states and the federal government, or both, whereby employment by an employee or employees for a single employer that is customarily performed in more than one state shall be considered performed entirely within any one of the states:

(1) Where any part of the employee’s employment is performed, or

(2) Where the employee has a residence, or

(3) Where the employer maintains a place of business; provided there is in effect, as to the employment, an election, approved by the state, pursuant to which all the employment by the employee or employees for the employer is considered to be performed entirely within that state.

Extensions and special programs. Effective June 14, 2015, the proposed shared work plan must include, among other conditions, the hours of work each participating employee will work each week for the duration of the shared work plan, which must be at least 50 percent of the normal weekly hours but no more than 80 percent (previously, no more than 90 percent) of the normal weekly hours, except that the plan may provide for a uniform vacation shutdown of up to 2 weeks.

Effective August 2, 2015, the following provisions allowingextra unemployment benefits for poultry workers are established.

- Extra unemployment benefits are available to an applicant if the applicant was laid off by:
    1. a commercial poultry producer as a result of the confirmed presence of highly pathogenic avian influenza in the commercial poultry producer's flock; or
    2. a commercial poultry processor as a result of the confirmed presence of highly pathogenic avian influenza in the flock of its poultry supplier.
- Extra unemployment benefits are payable from the unemployment insurance trust fund.
- An applicant is eligible to receive extra unemployment benefits for any week through December 31, 2016, following the effective date of the applicant's benefit account of regular unemployment benefits, as a result of a layoff described above if:
    1. a majority of the applicant's wage credits were with a commercial poultry producer or processor described above;
    2. the applicant meets the eligibility requirements of state law;
    3. the applicant is not subject to a disqualification under state law; and
    4. the applicant is not entitled to regular unemployment benefits and is not entitled to receive unemployment benefits under any other state or federal law for that week.
- The weekly extra unemployment benefit amount available to an applicant is the same as the applicant's weekly regular unemployment benefit amount on the benefit account established as a result of a layoff of a poultry worker.
- The maximum amount of extra unemployment benefits available is equal to 13 weeks at the applicant's weekly extra unemployment benefit amount.
- If an applicant qualifies for a new regular benefit account under state law at any time after exhausting regular unemployment benefits as a result of the layoff, the applicant must apply for and exhaust entitlement to those new regular unemployment benefits.
- The extra unemployment benefit program expires on December 31, 2016. No extra unemployment benefits may be paid for any week after the expiration of the program.

Monetary entitlement. Effective August 2, 2015, unless the next paragraph applies, to establish a benefit account an applicant must have total wage credits in the applicant's 4-quarter base period of at least 5.3 percent of the state's average annual wage rounded down to the next lower $100. (Previously, applicant needed total wage credits in 4-quarter base period of at least: (1) $2,400; or (2) 5.3 percent of the state's average annual wage rounded down to the next lower $100, whichever is higher.)

To establish a new benefit account (previously, to establish a new benefit account within 52 calendar weeks) following the expiration of the benefit year on a prior benefit account, an applicant must have performed actual work (previously, performed services) in subsequent covered employment (previously, in covered employment)

and have been paid wages in one or more completed calendar quarters that started after the effective date of the prior benefit account. The wages paid for that employment (previously, those services) must be at least enough to meet the requirements of the preceding paragraph. A benefit account under this paragraph may not be established effective earlier than the Sunday following the end of the most recent completed calendar quarter in which the requirements of the above paragraph were met. (Effective August 2, 2015, except the amendment deleting “within 52 calendar weeks” is effective June 14, 2015.)

Nonmonetary eligibility. Effective August 2, 2015, an applicant may be eligible to receive unemployment benefits for any week if, among other conditions, the applicant has been participating in reemployment assistance services such as development of, and adherence to, a work search plan, if the applicant has been directed to participate by the commissioner. This does not apply if the applicant has good cause for failing to participate. (Previously, eligible if the applicant has been participating in reemployment assistance services, such as job search and resume writing classes, if the applicant has been determined in need of reemployment assistance services by the commissioner, unless the applicant has good cause for failing to participate.)

Notwithstanding state law on eligibility for benefits, vacation pay will not delay unemployment benefit eligibility to an applicant who has been indefinitely laid off due to lack of work as a result of adverse trade impacts and is not expected to be recalled within 6 months by the employer from which the applicant was laid off. This does not apply to seasonal workers. (effective June 14, 2015, and retroactive to March 1, 2015) (expires June 1, 2016).

Overpayments. Effective August 2, 2015, the following language is deleted: If allowed by federal law, 5 percent of any money recovered on overpaid unemployment benefits is credited to the administration account.

Missouri

Financing. An employer has appeal rights for a potentially erroneous experience rating assignment following the purchase of a company.

On October 1 of each calendar year, if the average balance, less any federal advances of the unemployment compensation trust fund of the 4 preceding quarters, is more than $720 million (previously, $600 million), then each employer’s contribution rate calculated for the 4 calendar quarters of the succeeding calendar year shall be decreased by the following percentage: If the unemployment compensation trust fund balance is more than $720 million (previously, $600 million) but equal to or less than $870 million (previously, $750 million), the percentage of decrease is 7 percent. If the unemployment compensation trust fund balance is more than $870 million (previously, $750 million), the percentage of decrease is 12 percent.

Notwithstanding the percentage decreases outlined in the above paragraph, if the unemployment compensation trust fund balance is more than $870 million (previously, $750 million), the percentage of decrease of the employer’s contribution rate calculated for the 4 calendar quarters of the succeeding calendar year shall be no greater than 10 percent for any employer whose calculated contribution rate under Section 228.120 of the Missouri Employment Security Law is 6 percent or greater.

Notwithstanding any other law to the contrary, if the amount of moneys owed by the unemployment compensation trust fund for total federal advances exceeds $300 million, the board must meet to consider authorizing the issuance, sale, and delivery of credit instruments for the entire amount of the debt owed. If issued, the required

interest assessment shall continue to be paid and used to fully finance such instruments and shall be paid at the same rate applicable at the time of issuance for all subsequent years until the credit instruments are fully financed.

Monetary entitlement. The following duration of benefits provisions are amended:

- Deletes the maximum total amount of benefits provision.
- Adds a graduated maximum total amount of benefits provision that is tied to the Missouri average unemployment rate as follows:

  The duration of benefits payable to any insured worker during any benefit year shall be limited to:

  (1) 20 weeks if the Missouri average unemployment rate is 9 percent or higher;

  (2) 19 weeks if the Missouri average unemployment rate is between 8.5 percent and 9 percent;

  (3) 18 weeks if the Missouri average unemployment rate is 8 percent up to and including 8.5 percent;

  (4) 17 weeks if the Missouri average unemployment rate is between 7.5 percent and 8 percent;

  (5) 16 weeks if the Missouri average unemployment rate is 7 percent up to and including 7.5 percent;

  (6) 15 weeks if the Missouri average unemployment rate is between 6.5 percent and 7 percent;

  (7) 14 weeks if the Missouri average unemployment rate is 6 percent up to and including 6.5 percent; or

  (8) 13 weeks if the Missouri average unemployment rate is below 6 percent.

- The Missouri average unemployment rate, for purposes of determining the duration of benefits payable, means the average of the seasonally adjusted statewide unemployment rates as published by the United States Department of Labor, Bureau of Labor Statistics, for the time periods of January 1 through March 31 and July 1 through September 30. The average of the seasonally adjusted statewide unemployment rates for the time period of January 1 through March 31 will be effective on and after July 1 of each year and will be effective through December 31. The average of the seasonally adjusted statewide unemployment rates for the time period of July 1 through September 30 will be effective on and after January 1 of each year and will be effective through June 30.
- The graduated weekly benefit amount provisions take effect on January 1, 2016.

Nonmonetary eligibility. The definition of “wages” is amended to

- add termination pay and severance pay to the list of remuneration considered to be wages in the week in which it is paid
- add the following regarding lump sum payments of severance pay: “The total amount of wages derived from severance pay, if paid to an insured in a lump sum, shall be prorated on a weekly basis at the rate of pay received by the insured at the time of termination for the purposes of determining unemployment benefits eligibility.”

Termination pay and severance pay have been deleted from the list of remuneration that is not considered wages.

Montana

Appeals. The “board of labor appeals” is renamed “unemployment insurance appeals board.”

The employer’s request for a determination or redetermination pertains only to the experience factors or the major industrial classification that determines the classification and rate of contribution. The rate schedules and the method of calculation are not subject to appeal.

The notification to employers of the classification and rate of contribution applicable to their accounts is final for all purposes unless the employer files a written request with the state Department of Labor and Industry for a redetermination or hearing on the classification and rate of contribution within 30 days after the Department sends the notice (previously, within 30 days after the mailing date of the notice).

A determination or redetermination of a claim for benefits is final unless an interested party applies for reconsideration of the determination or appeals within 10 days after the determination or redetermination was sent to the interested party’s address of record (previously, within 10 days after the notification was mailed to the interested party’s last-known address).

The decision of an appeals referee after a hearing is final unless further review is initiated within 10 days after the decision was sent to the interested party’s address of record (previously, within 10 days after notification was mailed to the interested party’s last-known address).

When a decision is rendered by the board and copies of the decision are mailed to all interested parties, including the Department, that decision is final unless an interested party requests a rehearing or initiates judicial review by filing a petition in district court within 30 days of the date of sending the board’s decision to the party’s address of record (previously, within 30 days of the date of mailing of the board’s decision to the party’s last-known address).

A decision of the board, in the absence of an appeal, becomes final 30 days after the decision was sent to the parties at their respective addresses of record. (Previously, any decision of the board, in the absence of an appeal therefrom as herein provided, shall become final 30 days after the date of notification or mailing thereof.)

Within 30 days after the decision (previously, within 30 days after the date of notification or mailing of the decision) of the board is sent to the parties at their respective addresses of record, any party aggrieved by the decision may secure judicial review by commencing an action in the district court of the county in which the party resides and in which action any other party to the proceeding before the board must be made a defendant.

Coverage. The definition of “employment” excludes service performed by an election judge appointed pursuant to Section 13-4-101 of the Montana Code if the remuneration received for those services is less than $1,000 in a calendar year.

Financing. The state Department of Labor and Industry may not adjust wages that have been used for the purpose of establishing benefit eligibility after the statute of limitations provided in Section 39-51-2402 of the state Unemployment Insurance Law has expired, and a credit to the employers’ account or a refund to employers may not be made with respect to those wages.

If benefit charges exceed contributions paid in the last completed state fiscal year (previously, in the last 2 completed state fiscal years), governmental entities' rates must be adjusted by increasing all rates to the next higher schedule.

The Department may direct the offset of funds owed to a person under 26 U.S.C. 6402 if the person owes a covered unemployment insurance tax debt. "Covered unemployment insurance tax debt" means: (a) employer contributions, penalties, and interest owed to the unemployment insurance fund for which the Department determines a person is liable and that remain uncollected; and (b) any costs or processing fees associated with obtaining an offset for a covered unemployment insurance tax debt.

Monetary entitlement. The maximum number of weeks of benefits allowable for a domestic violence, sexual assault, or stalking good cause separation is 14 (previously, 10).

Overpayments. Under the provisions concerning the collection of benefit overpayments, the claimant is responsible for any costs or processing fees associated with obtaining an offset of funds owed to a person under 26 U.S.C. 6402 if the person owes a covered unemployment compensation debt.

The Department may enter into an agreement with a claimant for a lump-sum repayment to collect a benefit overpayment if the benefit overpayment was not the result of a false claim, a misrepresentation, or failure to disclose a material fact by the claimant. The agreement must provide that: (i) the lump-sum repayment amount is more than 5 percent of the amount due; and (ii) the remaining unpaid amount of the benefit overpayment is a debt that is forgiven if the claimant does not, in conjunction with a claim for unemployment benefits, make a false claim or misrepresentation or fail to disclose a material fact during the 2-year period following the claimant's repayment of the lump-sum amount to which agreed.

Except as otherwise provided, a benefit offset may not exceed 50 percent of the weekly benefits to which a claimant is entitled unless the claimant gives consent (previously, unless the claimant gives written consent.)

Under the provisions concerning collection of benefit compensation, the phrase "covered unemployment compensation debt" is changed to "covered unemployment compensation benefit debt" that means a benefit overpayment and penalty that has been adjudicated as a debt under the state Unemployment Insurance Law and has remained uncollected, and that is owed because of: (i) the erroneous payment of unemployment compensation resulting from the person's own fraud; or (ii) the person's failure to report earnings, irrespective of whether this failure constitutes fraud.

(Previously, "covered unemployment compensation debt" meant (i) a benefit overpayment and penalty owed because of the erroneous payment of unemployment compensation resulting from fraud, which has been adjudicated as a debt under the state Unemployment Insurance Law and has remained uncollected for not more than 10 years; or (ii) employer contributions, penalty, and interest owed to the unemployment trust fund that the Department determines are attributable to fraud and that have remained uncollected for not more than 10 years.)

The preceding overpayment provisions apply retroactively to debts incurred on or before July 1, 2015.

Nebraska

Extensions and special programs. Under the short-time compensation program, the work search requirement may be waived, if during the week of application, the applicant is employed in an affected unit included within an approved short-time compensation plan.

Nonmonetary eligibility. To establish availability for work in the job market to which attached, a claimant will register for work and engage in an active work search.

A claimant must complete the registration for work, create an active, online, and searchable resume with the state Department of Labor, and continuously maintain such resume. A claimant's registration for work and resume will be considered inactive after 90 consecutive days of non-use of the web application, and the claimant will be determined to not be available for work.

To be "available for work," a claimant for whom the work search requirement has not been waived must actively seek work.

For benefit years beginning prior to October 1, 2015, a claimant will also be required to make an active and earnest search for work that is reasonably calculated to result in the earliest possible reemployment of the claimant. The search will include, for each week of benefits, at least two contacts with employers in person, by mail, by telephone, or by other electronic media. A claimant will record each week's work search effort in an electronic web application maintained by the Department of Labor as the Commissioner of Labor shall direct. A claimant will record work search contacts (a) during the week in which looking for work, or (b) at the same time claiming benefits for the benefit week for which the work search was performed. However, a claimant will not be able to record work search contacts after submitting a claim for benefits for the benefit week the work searches were performed. A failure to record the work search effort in the directed manner will be considered a failure to report as directed, and the claimant will be ineligible for the week in which he or she failed to report.

For benefit years beginning on or after October 1, 2015, a claimant for whom the work search requirement has not been waived will be required to make an active and earnest search for work that is reasonably calculated to result in the earliest possible reemployment of the claimant. An active and earnest search for work will include five job contacts with employers each benefit week, including but not limited to inquiries and applications made in person, by mail, by telephone, or by other electronic media for permanent positions. A claimant attached to a Nebraska job market shall make at least one of the five job contacts with employers each benefit week through the Nebraska Department of Labor's web application for Reemployment and Benefit services.

During each of the first 5 benefit weeks claimed, each claimant shall make no less than five job contacts with employers who may reasonably be expected to have openings for suitable work, except that contacts with the same employer more than once in a 4-week period are not credited as a work search contact unless a new job is posted by the employer or available. At least one of the five job contacts with employers will be an application for suitable work.

Beginning with the sixth benefit week claimed, each claimant will make no less than five job contacts with employers who may reasonably be expected to have openings for suitable work, except that contacts with the same employer more than once in a 4-week period are not credited as a work search contact unless a new job is posted by the employer or available. The job contacts with employers will occur on at least 3 different days of the benefit week. At least two of the five job contacts with employers will be applications for suitable work.

Beginning with the 14th benefit week claimed, each claimant will make no less than five job contacts with employers who may reasonably be expected to have openings for suitable work, except that contacts with the same employer more than once in a 4-week period are not credited as a work search contact unless a new job is posted by the employer or available. The job contacts with employers must occur on at least 4 different days of the benefit week. At least two of the five job contacts with employers shall be applications for suitable work.

A claimant must record each week's work search effort in an electronic web application maintained by the state Department of Labor and provide such information as is requested so that the work search contact can be verified. A claimant will record work search contacts (a) during the week looking for work, or (b) at the same time claiming benefits for the benefit week for which the work search was performed. However, a claimant will not be able to record his or her work search contacts after submitting a claim for benefits for the benefit week the work searches were performed. A failure to record the work search effort in the directed manner will be considered a failure to report as directed, and the claimant will be ineligible for the week in which he or she failed to report.

Beginning with the sixth benefit week claimed, a claimant (previously, a claimant who has drawn benefits for over 6 weeks) will be required to expand the scope of the job search regarding acceptable hours, wages, conditions, location, and type of work.

Nevada

Administration. The Administrator of the Employment Security Division is allowed, in accordance with a cooperative agreement among all participants in the statewide longitudinal data system developed pursuant to Nevada Revised Statutes (NRS) 400.040, to make the information obtained by the Division available to the Board of Regents of the University of Nevada for the purpose of complying with the provisions of subsection 4 of NRS 396.531, and the Director of the Department of Employment, Training, and Rehabilitation for the purpose of complying with the provisions of paragraph (d) of subsection 1 of NRS 232.920.

The Division of Industrial Relations of the Department of Business and Industry (previously, a private carrier that provides industrial insurance in this state) must periodically (previously, during the preceding month) submit to the administrator, from information in the index of claims established pursuant to NRS 616B.018, a list containing the name of each person who received benefits pursuant to Chapters 616A to 616D, inclusive, or Chapter 617 of NRS. Upon receipt of that information, the administrator shall compare the information so provided with the records of the Employment Security Division regarding persons claiming benefits for the same period. The information submitted by the Division of Industrial Relations (previously, by the private carrier) must be in a form determined by the administrator and must contain the Social Security number of each such person. If it appears from the information submitted that a person is simultaneously claiming benefits, the administrator shall notify the Attorney General or any other appropriate law enforcement agency. The language requiring the administrator to charge a fee to cover the actual costs of any related administrative expenses is deleted.

Coverage. Full-time active duty, for state National Guard or state Air National Guard members with 90 days of continuous service, will be considered as "employment." Active National or Air National Guard/Reserve members who are ordered to 90 days or more of continuous active duty or full-time National or Air National Guard duty will be considered employed and upon separation will be eligible to use the wages for an unemployment compensation

for Ex-servicemembers (UCX) claim. The federal government will fund any UCX compensation paid to an unemployed worker whose base period wages include federal military wages (expires May 29, 2015).

The definition of “employment” excludes services performed as a member of the state Army National Guard or state Air National Guard unless the member:

(a) was ordered to full-time active duty for at least 90 consecutive days;

(b) is paid under Title 32 of the U.S. Code;

(c) is released from military service under unemployment compensation for Ex-servicemembers (UCX) eligibility separation reasons; and

(d) is otherwise entitled to receive benefits.

The term “employee leasing company” means a company which, pursuant to a written or oral agreement intended by the parties to create an ongoing relationship, places any of the regular, full-time employees of a client company on its payroll and, for a fee, leases them to the client company. (Previously, “employee leasing company” meant a company which, pursuant to a written or oral agreement: (a) places any of the regular, full-time employees of a client company on its payroll and, for a fee, leases them to the client company on a regular basis without any limitation on the duration of their employment, or (b) leases to a client company: (1) five or more part-time or full-time employees, or (2) 10 percent or more of the total number of employees within a classification of risk established by the commissioner.)

The term “ongoing relationship” means a relationship wherein the rights, duties, and obligations of an employer, which arise out of an employment relationship, are allocated between the employee leasing company and the client company on an ongoing, long-term basis. The term does not include a temporary or project-specific agreement between an employee leasing company and a client company.

An applicant (a person seeking a certificate of registration to operate an employee leasing company) who is required to submit a financial statement may submit a consolidated or combined audited financial statement that includes, but is not exclusive to, the applicant.

A client company of an employee leasing company as defined in NRS 616B.670 will be deemed to be the employer of the employees it leases for the purposes of Chapter 612 of NRS (purposes of unemployment compensation). (Previously, the law provided that an employee leasing company that complies with the provisions of NRS 616B.670 to 616B.697, inclusive, will be deemed to be the employer of the employees it leases to a client company. The provisions apply only for the purposes of Chapters 612 and 616A to 617, inclusive, of NRS.)

The following language of NRS 616B.682 is repealed: An employee leasing company is required to maintain an office or similar site in this state for retaining, reviewing, and auditing its payroll records and written agreements with client companies; to maintain at the office or site records establishing that the employee leasing company maintains current policies of workers’ compensation insurance or satisfies its obligation to provide such coverage; and to keep records open for inspection and copying.

Overpayments. Except as otherwise provided in the next paragraph, at any time within 5 years after the notice of overpayment, the administrator may recover the amount of the overpayment by using the same methods of

collection for the collection of past due contributions or by deducting the amount of the overpayment from any benefits payable to the liable person.

If the overpayment is due to fraud, misrepresentation, or willful nondisclosure, the administrator may, within 10 years after the notice of overpayment, recover any amounts due in accordance with the provisions of NRS 612.7102 to 612.7116, inclusive.

In addition to other criteria, a person shall not make a false statement or representation, knowing it to be false, or knowingly fail to disclose a material fact in order to obtain or increase any benefit or other payment, including, without limitation, by filing a claim for, or receiving benefits and failing to disclose at the time he or she files the claim or receives the benefits, any compensation for a temporary total disability or a temporary partial disability or money for rehabilitative services pursuant to Chapters 616A to 616D, inclusive, or 617 of NRS received by the person or for which a claim has been submitted pursuant to those chapters.

New Jersey

Financing. Upon a determination by the Controller of the state Department of Labor that an employer (1) has failed to pay any required contribution to the unemployment compensation fund, the state disability benefits fund, or the Family Temporary Disability Leave Account of the state disability benefits fund, including any contribution the employer is required to collect from his or her employees to pay into the funds, (2) has not made the required payment after notification by the controller of the failure, and (3) has not been approved by the controller for an extension of time in which to make the payment or for other deferral of payment, the controller will notify the Director of the Division of Budget and Accounting in the state Department of the Treasury of the failure.

The amount of assessment for contributions, penalties, and interest due will be regarded as a state tax debt of the employer. If the employer is under contract to provide goods or services to the state or its agencies or instrumentalities, including the legislative and judicial branches of the state government, the set-off procedures will be utilized to have payments withheld from the employer under the contract as needed to satisfy the indebtedness. A fine equal to 25 percent of the contributions owed will also be withheld in addition to the amount of the indebtedness. This provision will not apply to any employer mentioned in this paragraph if the indebtedness is less than $300.

In the case of a failure to pay contributions to the unemployment compensation fund, the delinquent amount of contributions will be deposited into the unemployment compensation fund after which the fine, penalties, and interest due will be deposited into the unemployment compensation auxiliary fund.

In the case of a failure to pay contributions to the state disability benefits fund or the Family Temporary Disability Leave Account of the state disability benefits fund, the delinquent amount of contributions will be deposited into the state disability benefits fund or the Family Temporary Disability Leave Account of that fund, as appropriate, after which the fine, penalties, and interest due will be deposited into the administration account of the state disability benefits fund. A portion of the fines will be used to reimburse the Division of Budget and Accounting for expenses incurred by the state Department of the Treasury.

Nonmonetary eligibility. The requalification provision that an individual become reemployed, work 8 weeks in employment, and earn 10 times his or her weekly benefit amount for leaving work voluntarily without good cause attributable to such work, does not apply to an individual who voluntarily leaves work with one employer to accept

from another employer employment that commences not more than 7 days after the individual leaves employment with the first employer, if the employment with the second employer has weekly hours or pay not less than the hours or pay of the employment of the first employer, except that if the individual gives notice to the first employer that the individual will leave employment on a specified date and the first employer terminates the individual before that date, the 7-day period will commence from the specified date.

New York

Extensions and special programs. The expiration date of the self-employment assistance program is December 7, 2017 (previously, December 7, 2016); upon such date the program shall be deemed repealed.

North Carolina

Administration. The state Division of Employment Security is created within the state Department of Commerce and will administer the provisions under the supervision of the Assistant Secretary of Commerce. (Previously, provided that the Division of Employment Security was created within the Department of Commerce and shall administer the provisions under the supervision of the Assistant Secretary of Commerce through two coordinate sections: the Employment Security Section and the Employment Insurance Section. The Employment Security Section will administer the employment services functions of the Division while the Employment Insurance Section will administer the unemployment taxation and assessment functions of the Division.)

The Division must carry out the following activities to achieve the unemployment insurance program integrity measures:

1. Prioritize Division program integrity efforts that maximize utilization of and information sharing to prevent, detect, and reduce unemployment insurance fraud, improper payments, overpayments, and other programmatic irregularities with or between the following projects and initiatives: Government Data Analytics Center (GDAC); Southeast Consortium Unemployment Insurance Benefits Initiative (SCUBI); and any other program integrity capabilities identified by the Division.
2. Coordinate efforts with the Office of Information Technology Services to ensure that the Division identifies and integrates into its operations and procedures the most effective and accurate processes and scalable tools available to prevent payment of fraudulent, suspicious, or irregular claims.
3. Coordinate efforts with the Department of Revenue to enhance alerts indicating circumvention of the payment of unemployment insurance taxes.
4. Coordinate efforts with the Department of Health and Human Services to facilitate claims cross-matching and other appropriate steps to enhance program integrity.
5. Coordinate efforts with the Office of the State Controller to facilitate cross-matching and other appropriate steps using BEACON (Building Enterprise Access for North Carolina's Core Operation Needs).

Beginning October 1, 2015, and quarterly thereafter, the Division must make detailed written progress reports to various committees and subcommittees on its efforts to carry out all of the directives.

Beginning January 1, 2016, the Division must make an annual report to the General Assembly on its efforts to carry out all of the directives.

The Division of Motor Vehicles is permitted to disclose a Social Security number to the Department of Commerce, Division of Employment Security, for the purpose of verifying employer and claimant identity.

A domestic service employer who files a report by telephone must contact either the tax auditor assigned to the employer's account or the Division of Employment Security (previously, the Employment Insurance Section) in Raleigh and report the required information by the date the report is due.

Any existing rule that has not been readopted and filed with the Rules Review Commission by May 20, 2015 (previously, by December 31, 2012) shall expire.

Rules are adopted to codify many of the existing policies and practices utilized in the unemployment insurance program, including applicable definitions, procedural requirements, records management, financing, hearings, and appeals.

Appeals. The second level appeal entity is to the Board of Review (previously, the Division of Employment Security).

Section 96-4(b) of the General Statutes and Section 21 of Session Law 2013-224 concerning the appointment process and staggered terms for members of the Board of Review are repealed.

The Board of Review (Board) is created to determine appeals policies and procedures and to hear appeals arising from the decisions and determinations of the Division. The Department of Commerce must assign staff to the Board. The Board and its staff must perform their job responsibilities independent of the Governor, the General Assembly, the Department, and the Division, and in accordance with any written guidance promulgated and issued by the U.S. Department of Labor.

The Board consists of three members appointed by the Governor and subject to confirmation by the General Assembly. One member must be classified as representative of employees, one member must be classified as representative of employers, and one member must be classified as representative of the general public. The member appointed to represent the general public will serve as chair of the Board and must be a licensed attorney in the state. Members of the Board serve staggered 4-year terms. A term begins on July 1 of the year of appointment and ends on June 30 of the fourth year. No individual may serve more than two terms on the Board. Based on a study of the value provided to the state by the Board of Review, the Division will report its findings and recommendations to several committees.

A decision of the Board becomes final 30 days after the date of mailing unless a party to the decision seeks judicial review. Judicial review is permitted only after a party claiming to be aggrieved by the decision has exhausted the remedies provided in Chapter 96 of the General Statutes and has filed a petition for review in the superior court of the county in which the petitioner resides or the county in which the petitioner's principal place of business is located (Previously, provided that any decision of the Division, in the absence of judicial review, or in the absence of an interested party filing a request for reconsideration, will become final 30 days after the date of notification or mailing thereof, whichever is earlier. Judicial review will be permitted only after a party claiming to be aggrieved by the decision has exhausted his remedies before the Division and has filed a petition for review in the superior court of the county in which he resides or has his principal place of business.) (applicable to decisions made on or after October 1, 2015) (effective October 1, 2015).

The Assistant Secretary will appoint hearing officers or appeals referees to hear contested matters arising from the Division (previously, arising from the Employment Security Section and the Employment Insurance Section).

A continuance of an appeal may be granted only upon such terms and conditions as the Division by rule shall provide. Instances of acceptable grounds for granting a continuance are specified. (Previously, a continuance of an appeal may be granted only for good cause shown and upon such terms and conditions as justice may require and for specified examples of good cause for granting a continuance.)

Financing. When the Division of the Department of Commerce prevails in a civil action against an employer to collect unpaid employment taxes under Section 96-10(b) of the General Statutes, the Division may attach or garnish the employer's credit card receipts or other third-party payments in payment of the unpaid taxes in the appropriate manner. Direct receipt by the Division is a sufficient discharge for the amount paid by a credit card company, clearinghouse, or third-party payment processor.

Any judgment that is executable and allowed under Section 96-10(b)(1) of the General Statutes will be subject to attachment and garnishment under Section 1-359(b) of the General Statutes in payment of unpaid taxes that are due from the employer and collectable.

Effective September 10, 2015, "total insured wages" are the total wages reported by all insured employers for the 12-month period ending on June 30 (previously, ending on July 31) preceding the computation date (applicable to contributions payable for calendar quarters beginning on or after January 1, 2014).

Effective January 3, 2016, benefits paid to an individual are charged to an employer's account quarterly (previously, charged to an employer's account when the individual's benefit year has expired) (applicable to claims effective on or after January 3, 2016; claims filed prior to January 3 will be charged annually when the benefit year for that claim ends).

Monetary entitlement. Effective July 1, 2015, Section 96-14.3 of the General Statutes is amended to:

- Delete the phrase "minimum and maximum duration of benefits" and replace it with the phrase "duration of benefits." Deletes the "minimum number of weeks" column with weeks ranging from 5 to 13.
- Change the "maximum number of weeks" column to read "number of weeks" with the number of weeks of duration remaining from 12 to 20 based on the seasonal adjusted unemployment rate.
- Delete that the number of weeks allowed for an individual is determined in accordance with Section 96-14.4 of the General Statutes.
- Add that the total benefits paid to an individual equals the individual's weekly benefit amount multiplied by the number of weeks allowed when the claim is filed.

Effective July 1, 2015, under Section 96-14.12(b) of the General Statutes, the maximum number of weeks an individual who performed services for a corporation in which he or she held 5 percent or more of the outstanding shares of voting stock, or an individual's spouse, may receive benefits is 6 weeks (previously, limited to the lesser of 6 weeks or the applicable weeks determined under Section 96-14.4 of the General Statutes).

Effective July 1, 2015, the provisions under Section 96-16(f) of the General Statutes regarding a seasonal worker's eligibility to receive benefits based on seasonal wages or nonseasonal wages will be determined by multiplying the maximum benefits payable in his or her benefit year, as provided in Section 96-14.3 of the General Statutes

(previously, Section 96-14.4 of the General Statutes), by the percentage obtained by dividing the seasonal wages in his or her base period by all of his or her base period wages.

Effective September 10, 2015, to obtain benefits, an individual must file a valid claim for unemployment benefits, register for work, and have a weekly benefit amount calculated that equals or exceeds $15 (Previously, an individual must file a valid claim for unemployment benefits and register for work.) (applicable to benefit claims filed on or after October 4, 2015).

Effective July 1, 2015, the following Section 19-14.4 of the General Statutes is repealed:

> (a) The total amount of benefits paid to an individual may not exceed the individual's total benefit amount. The total benefit amount for an individual is determined as follows:
>
> > (1) Divide the individual's base-period wages by the average of the wages paid to the individual in the last two completed quarters of the base period.
> >
> > (2) Multiply the quotient by eight and two-thirds.
> >
> > (3) Round the product to the nearest whole number.
> >
> > (4) Multiply the resulting amount by the individual's weekly benefit amount as determined under Section 96-14.2 of the General Statutes.
>
> (b) The number of weeks an individual may receive benefits varies depending on the seasonal adjusted statewide unemployment rate that applies at the time the regular unemployment claim is filed. The total benefits paid to an individual may not be less than the individual's average weekly benefit amount multiplied by the minimum number of weeks allowed in accordance with Section 96-14.3 of the General Statutes. The total benefits paid to an individual may not exceed the lesser of the following:
>
> > (1) The individual's average weekly benefit amount multiplied by the maximum number of weeks allowed in accordance with Section 96-14.3 of the General Statutes.
> >
> > (2) The individual's total benefit amount, as calculated under subsection (a) of this section.

Nonmonetary eligibility. Effective January 1, 2016, the number of job contacts with potential employers required during the week is five (previously, two), and the requirement for the contacts to be on at least two different days during the week is eliminated (applicable to claims for benefits filed on or after January 1, 2016).

For unemployment benefits eligibility, an individual must, among other things, report as requested by the Division (previously, report at an employment office as requested by the Division) and present to the Division one of the following valid photo identifications:

> (1) A driver's license, learner's permit, provisional license, or nonoperator's identification card issued by North Carolina, another state, the District of Columbia, U.S. territory, or U.S. commonwealth.
>
> (2) A U.S. Passport.
>
> (3) A U.S. military identification card.
>
> (4) A Veterans Identification Card issued by the U.S. Department of Veterans Affairs.

(5) A tribal enrollment card issued by a federally recognized tribe.

(6) Any other document that the Division determines adequately identifies the individual and that is issued by the U.S., any state, the District of Columbia, U.S. territory, or U.S. commonwealth.

(7) A traveler card issued by the U.S. Department of Homeland Security, such as the NEXUS SENTRI and FAST CARDS.

North Dakota

Nonmonetary eligibility. “Stalking” is added to the list of good personal causes for voluntarily leaving employment.

Documentation requirements to authenticate a good cause quit due to stalking must include:

- A police or law enforcement record; and
- A written affidavit provided by an individual who has assisted the claimant in dealing with the stalking and who is a:
    - Licensed counselor;
    - Licensed social worker;
    - Member of the clergy;
    - Director of domestic violence advocate at a domestic violence sexual assault organization as defined in section 14-07.1-01; or
    - Licensed attorney.

Ohio

Administration. The Director of the state Department of Job and Family Services may issue a corrected determination or order pursuant to Division (H) of Section 4141.26 of the Ohio Revised Code, correcting a prior erroneous determination or order, except that the director may not issue such a corrected determination or order more than 30 days after the issuance of the prior determination or order if the erroneous determination or order was caused solely by omission or error of the Department and such a correction would adversely affect the employer or any of the employers that were parties in interest to the erroneous determination or order.

Procedures for the implementation of any furlough are established. The director is permitted to authorize an appointing authority to furlough employees on a nonpermanent basis based on a lack of funding from the federal government at the appointing authority’s discretion. An appointing authority will determine which employees are impacted based on the lack of federal funding.

The appointing authority must pay impacted employees for the loss of federally funded wages while on furlough only if funding for such lost federally funded wages is provided by the federal government and such funding is specifically designated by the U.S. Congress for such wage reimbursement. Any such reimbursement to an

impacted employee will be offset by any unemployment benefits received by the impacted employee or interim wages of the impacted employee earned while on furlough.

Appeals. Notices or materials pertaining to appeals are authorized to be sent through electronic means.

The provision for good cause for failure of an employer to appear from the “decision on nonappearance” section of the appeals process is deleted.

Financing. The Ohio Attorney General must enter into an agreement with the U.S. Secretary of the Treasury to participate in the federal Treasury Offset Program (TOP) for the collection of the following debts certified to the Attorney General pursuant to Section 131.02 of the Ohio Revised Code: (a) state income tax obligations pursuant to 26 U.S.C. 6402(e); and (b) covered unemployment compensation debts pursuant to 26 U.S.C. 6402(f).

Monetary entitlement. In addition to other requirements, an individual must perform services and earn wages in covered employment to meet the requirements of establishing a second benefit year. Compensation paid to an individual that is payment for services not in covered employment or that does not represent payment for services performed, including but not limited to back pay, shall not be used to meet this requirement. (Previously, compensation paid to an individual that is not for services performed, including but not limited to back pay, shall not be used to meet this requirement.)

Nonmonetary eligibility. An individual may be permitted to file an application for determination of benefit rights by telephone or other electronic means if one or more the following factors apply: (1) the individual had Ohio employment or (2) the individual is physically present in Ohio at the time of the application. (The third factor that “the individual resides in Ohio at the time of the application” is deleted.)

Oklahoma

Administration. The filing of an employer protest to a claim and documents through the employer portal is an optional procedure for the employer. If filing using the portal option, an employer may file a statement of objections to the claim at any time within 10 days from the moment of discharge or separation from employment. If the employer chooses not to file through the portal, the protest and documents must be filed with the state Employment Security Commission at the address prescribed in the notice within 10 days after the date on the notice or the date of the postmark on the envelope (effective April 30, 2016).

The words “Workforce Investment Act programs” are deleted from the Unemployment Compensation Act and the words “workforce system programs” are inserted in their place. The words “Workforce Investment Act of 1998” are deleted from the Act.

Coverage. The term “employment” includes domestic service in a private home, local college club, or local chapter of a college fraternity or sorority, performed for a person or entity who paid cash remuneration of $1,000 or more to individuals employed in domestic service in any calendar quarter in the calendar year or the preceding calendar year (added “or entity”).

The term “employment” excludes service performed by persons working under an AmeriCorps grant from the Corporation for National Service made pursuant to the National and Community Service Act of 1990, codified at 42 U.S.C. Section 12501, et seq.

*Financing.*The computation of the percentage of wages payable is changed to: Beginning January 1, 2016, each employer, unless otherwise prescribed in Sections 3-111, 3-111.1, 3-701 or 3-801 of the Unemployment Compensation Act or Section 14 of this Act, shall pay contributions equal to 1.5 percent of taxable wages paid by the employer with respect to employment. (Previously, beginning January 1, 1996, each employer, unless otherwise prescribed in Sections 3-111, 3-111.1, 3-112, 3-701 or 3-801 of the Unemployment Compensation Act, shall pay contributions equal to a percent of taxable wages paid by the employer with respect to employment which shall be the greater of 1 percent or the average contribution rate paid by all employers during the second year preceding the current calendar year. The average contribution rate shall be calculated by dividing annual net contributions received by total annual taxable wages.)

An employer will be relieved of a benefit wage charge if the employer satisfactorily proves that the benefit wage charge includes wages paid by the employer to any employee or former employee, who: (1) left employment with that employer, or with his or her last employer, voluntarily without good cause connected to the work; or (2) was discharged from such employment for misconduct connected with his or her work; except an employer will not be relieved of a benefit wage charge, under the preceding circumstances, if the employer was sent a notice of benefit claim and failed to timely file protest to the benefit claim.

The commission shall be authorized to collect state unemployment tax indebtedness established pursuant to Article 3 of the Employment Security Act of 1980, through the Tax Offset Program of the U.S. Department of the Treasury pursuant to 26 U.S.C. Section 6402(f) and 31 CFR Section 285.8.

Section 3-110 of the Unemployment Compensation Act titled “Minimum Contributions” that states no employer’s rate shall be less than the greater of 1 percent or the average contribution rate paid by all employers during the second year preceding the current calendar year, unless throughout the 1 calendar year immediately preceding such year some eligible individual could have filed a claim in each quarter of said year establishing a base period as prescribed by Section 1-202 of the Unemployment Compensation Act, which would include wages from that employer, is repealed.

Section 3-112 of the Unemployment Compensation Act titled “Employers With At Least One Year’s Experience” is repealed.

Nonmonetary eligibility. The commission may require an individual to personally appear at a location for a purpose relevant to, among other things, the individual’s reemployment services. If the individual fails to appear, the individual’s claim for unemployment benefits will be (previously, may be) disqualified indefinitely by the commission until the individual makes a personal appearance as directed.

Overpayments. The following procedures will apply to a notice of levy served on an employer or a contracting entity:

- Any employer that fails or refuses to surrender money or rights to money belonging to its employee in the employer’s possession, or that fails or refuses to make the appropriate deduction from wages pursuant to a levy upon being served with a notice of levy and supporting warrant of levy and lien of the commission, shall be liable to the commission in a sum equal to the amount of money, rights to money, or wage deduction not so surrendered, but not exceeding the amount of the debtor’s indebtedness for the collection of which the levy has been made, together with accrued interest, and the cost of service of the notice of levy. Any amount

recovered in this manner shall be credited against the liability of the debtor for the benefit overpayment indebtedness, for which the levy was made.

- Any employer in possession of money or rights to money subject to levy upon which a levy has been made that surrenders the money or rights to money to the commission shall be discharged from any obligation or liability to the debtor and any other person or entity with respect to such money or rights to money arising from the surrender or payment.

The commission is authorized to collect unemployment benefit overpayment indebtedness through the Tax Offset Program of the U.S. Department of the Treasury pursuant to 26 U.S.C. Section 6402(f) and 31 CFR Section 285.8. The commission may submit overpayment indebtedness due to claimant error, if the claimant error overpayment was due to a failure to report earnings.

Oregon

Financing. For the biennium beginning July 1, 2015, of Reed Act funds made available to the state on March 13, 2002, under federal law, as amended, the amount of $24,300,000 is appropriated to the state Employment Department to be used under the direction of the Department for the purposes of administering unemployment compensation law and public employment offices, and for debt service and capital improvements.

For the biennium beginning July 1, 2015, of modernization funds made available to the state on June 4, 2009 and July 16, 2009, under federal law, as amended, the amount of $25,000,000 is appropriated to the state Employment Department to be used under the direction of the Department for the purposes of administering unemployment compensation law and public employment offices, and for debt service and capital improvements.

Extensions and special programs. The following shared-work program provisions are amended:

- The provision that an individual shall be disqualified for benefits payable under Sections 657.370 to 657.390 of the Oregon Employment Department Law for any week in which paid work is performed for the shared-work employer in excess of the reduced hours as set forth in the approved plan, is deleted.

- Except as otherwise provided by Sections 657.370 to 657.390 of the Oregon Employment Department Law, all provisions of the Oregon Employment Department Law and rules adopted by the Director of the Employment Department apply to Sections 657.370 to 657.390 of the Oregon Employment Department Law. The director may adopt such rules as the director considers necessary to carry out the purposes of Sections 657.370 to 657.390 (applicable to weeks that begin on or after June 22, 2015). (Previously, except as otherwise provided by or inconsistent with Sections 657.370 to 657.390 of the Oregon Employment Department Law, all provisions of the Oregon Employment Department Law and the rules of the director apply to Sections 657.370 to 657.390. The director may adopt such rules as are deemed necessary to make distinctions and requirements to carry out the purposes of Sections 657.370 to 657.390.)

- A shared-work employer shall be charged for shared-work benefits in the manner provided for charging employers for regular benefits or extended benefits (applicable to charges to shared-work employers made on or after June 22, 2015). (Previously, an employer who participates in an approved shared-work plan after December 31, 1993, shall pay into the Unemployment Compensation Trust Fund an amount equivalent to all shared work benefits paid to employees of the employer under the plan during any rating period for which the

employer's benefit ratio, expressed as a percentage rounded to the nearest 0.1 percent, is in excess of the employer's tax rate for the rating period.)

- Notwithstanding the previous paragraph or any other provision of law to the contrary, a shared work employer may not be charged for any portion of shared-work benefits paid with respect to which federal law (a) permits the noncharging of benefits paid; and (b) provides for the funding of shared-work benefits (applicable to charges to shared-work employers made on or after June 22, 2015). (Previously, all reimbursement obligations arising under Section 657.390 are in addition to and separate from any other obligation imposed under the Oregon Employment Department Law.)

- The following Section 657.390(3) of the Oregon Employment Department Law is deleted: (a) At the end of each calendar quarter, the Director of the Employment Department shall determine the amount of reimbursement due to the fund from each employer participant in a shared-work plan and shall bill each employer for the amount determined. (b) Notwithstanding paragraph (a) of this subsection, an amount of shared-work benefits may not be billed to an employer during any rating period in which federal law provides for 100 percent of the funding of shared-work benefits. (c) The reimbursement shall be subject to the same interest, penalty, and collection provisions as any other reimbursement of unemployment insurance contributions. (4) Notwithstanding Section 657.471 of the Oregon Employment Department Law or any other provision to the contrary, no benefit charges that are reimbursable under this section may be included in an employer's benefit charges for any purpose in any rating period.

Nonmonetary eligibility. Adds an exception to the presumption that an individual who leaves the individual's normal labor market area for the major portion of any week is unavailable for work, such that the presumption may be overcome if the individual satisfactorily establishes that the individual was required to be outside the individual's normal labor market area to apply for suitable employment within the individual's normal labor market (applicable to weeks beginning on or after May 20, 2015).

Overpayments. If an individual has been paid benefits to which the individual is not entitled because of an error not due to fraud, or because an initial decision to pay benefits is subsequently reversed by a decision finding the individual is not eligible for the benefits, the individual is liable to have the amount deducted from any future benefits otherwise payable to the individual under the state's law or the equivalent law of another state for any week or weeks within 5 years following the week in which the decision establishing the erroneous payment became final. A decision to recover the paid benefits must be final and must specify that the individual is liable to have the amount deducted from any future benefits otherwise payable under the state's law or the equivalent law of another state for any week or weeks within 5 years following the week in which the decision establishing the erroneous payment became final.

If any amount paid to an individual as benefits for which the individual has been found liable, because of misrepresentation, to repay or to have deducted from benefits payable, has neither been repaid nor deducted within a period of 5 years (previously, 3 years) following the date the decision establishing the overpayment became final, and is equal to or is less than the state maximum weekly benefit amount or determined to be uncollectible, the overpayment together with the record of the overpayment and the resulting shortage may be canceled (previously, shall be canceled), and the overpayment, excluding any amount chargeable to reimbursable employers, shall be permanently charged to the fund.

In addition to other criteria, the director may request an offset against liquidated state debt under Section 657.390 of the Oregon Employment Department Law only if the debt was caused by the debtor's

(a) willfully making a false statement or misrepresentation, or willfully failing to report a material fact, to obtain any benefits under the Oregon Employment Department Law;

(b) failure to report earnings or to report earnings accurately; or

(c) failure to make contributions to the Unemployment Compensation Trust Fund for which the state has determined the debtor to be liable and that remain uncollected.

(Applicable to requests for offsets against liquidated state debt made on or after June 22, 2015.)

Rhode Island

Appeals. An employer who fails to respond to a benefit claim notice within 10 working days (previously, 7) shall not be allowed to contest the determination related to that claim or any resultant benefit charges.

Coverage. Service performed by a self-employed individual is added to the exemptions from the definition of employment.

Financing. The definition of the term "reserve percentage" is modified to include any voluntary contributions made by an employer to his or her account.

The term "voluntary contribution" means a contribution paid by an employer to his or her account to reduce the employer's experience rate for the ensuing tax year.

All voluntary contributions made by the employer will be credited to that employer's account.

Any employer who has been assigned an experience rate, and who has filed all required reports, and has paid all contributions, interest, and penalties due, may make a voluntary contribution to his or her account. Such voluntary contribution shall be paid not later than 30 days after the date on which the Rhode Island Department of Labor and Training has issued a notice of the employer's experience rate, or prior to the expiration of 120 days after the start of the calendar year for which the experience rate is effective, whichever is earlier. Upon timely payment of a voluntary contribution, the contribution will be credited to the employer's account balance, and that employer will receive a recomputation of its experience rate for that calendar year. No voluntary contribution will be refunded in whole or in part.

Nonmonetary eligibility. An individual must be physically able and available for work full-time and conduct an active search for full-time employment to be eligible for benefits.

A suspension for proven misconduct will be treated the same as a discharge for proven misconduct.

Overpayments. The receipt of unemployment benefits deposited to a direct deposit account or electronic payment card is considered a statement acknowledging benefit eligibility and is unlawful if the individual knowingly made a false or fraudulent statement for the purpose of receiving benefits.

A monetary or nonmonetary determination may be reconsidered and a new determination issued any time within one year of the date of the original determination if the determination was the result of a mistake, an error has occurred in connection with it, or the initial determination was the result of nondisclosure or misrepresentation of a material fact. (Previously, undetected or unknown issues may be redetermined within 1 year of the discovery of the issue.) Any issue that is older than 6 years as of the date of detection of the issue will not be addressed.

Benefits paid during an employer's appeal that is sustained are not recoverable unless the overpayment is the result of fraud committed by the claimant. Effective October 1, 2013, an overpayment established following an employer's appeal that is the result of fraud will be recoverable from the claimant with penalties and interest.

South Carolina

Nonmonetary eligibility. An insured worker shall be ineligible for benefits if the insured worker provides a blood, hair, oral fluid (added as a specimen), or urine specimen during a drug test administered on behalf of the employer, which tests positive for illegal drugs or legal drugs used unlawfully, provided among other things that the test was performed by a laboratory certified to perform such tests by the United States Department of Health and Human Services (HSDHHS)/Substance Abuse Mental Health Services Administration (SAMHSA) (previously, the National Institute on Drug Abuse), the College of American Pathologists, or the State Law Enforcement Division; and an initial positive test was confirmed on the specimen using the gas chromatography/mass spectrometry method, or an equivalent or a more accurate scientifically accepted method approved by the USDHHS/SAMHSA (previously, by the National Institute on Drug Abuse).

South Dakota

Financing. The following Section 61-5-26 of the state Employment Security Law is repealed: Qualification for rate based on experience by employer moving from another state—Information certified. Notwithstanding any other provision of the unemployment compensation law, an employer who transfers all or a segregable part of the employer's operations from another state to this state shall be deemed to be a qualified employer as of the computation date applicable to the calendar year within which the transfer occurs, if: (1) the employer has paid wages subject to the Federal Unemployment Tax Act for 18 consecutive completed calendar quarters immediately preceding the specified computation date; (2) within 90 days of the transfer of operations, the employer notifies the Department of Labor and Regulation and requests a contribution rate; and (3) the employer certifies to the Department all information with respect to wages, contributions, and benefit charges in connection with the transferred operations and any other information that the Department determines to be necessary.

The provision asserting that the employer has 15 days after receipt of notice of determination of the computed contribution rate within which to withdraw the employer's request for application, is repealed.

The following Section 61-5-26.2 of the state Employment Security Law is repealed: Information required on benefits paid in other state on transferred operations. The employer shall furnish to the Department at such times as the Department prescribes all information that the Department determines to be necessary with respect to those benefits paid, subsequent to the transfer and prior to each succeeding computation date, which were based on wages, applicable to the transferred operations, paid in such other state.

The following Section 61-5-26.3 of the state Employment Security Law is repealed: Consideration of experience in state from which operation transferred—Computation of contribution rate. Wages, contributions, and benefits resulting in rating account charges in connection with the transferred operations shall be deemed to have been paid in this state for the purpose of computing rates. The employer's rating account balance applicable to the transferred operations prior to the transfer date shall be the balance used in determining the first year's rate. The balance for the second and third years shall be the amount transferred from the other state less benefits after the date of transfer and the contributions paid less benefits charged in this state during the period.

The following Section 61-5-26.4 of the state Employment Security Law is repealed: Contribution Rate—Minimum. The contribution rate to be assigned to the employer in this state shall be the rate obtained by the computation provided in the laws, but in no event may the rate assigned be lower than 1½ percent.

The following language regarding the Treasury Offset Program and collecting unpaid contributions from employers is added to the state Employment Security Law:

- Any contribution unpaid on the date on which it is due and payable is delinquent as of the date originally due, and the employer is liable for repayment of that unemployment compensation debt, which shall include any interest due and any penalty due.
- The South Dakota Department of Labor shall take action to recover such unemployment compensation debt in the manner as the recovery of delinquent contributions, and as prescribed under Section 6402(f) of the Internal Revenue Code of 1986, if the delinquent unemployment compensation debt remains uncollected as of the date that is 1 year after the debt was determined to be due and collected (sic).

Tennessee

Administration. Any notice, decision, or correspondence made by the Commissioner of Employment Security may be electronically transmitted, as long as the receiving party agrees to receive correspondence electronically.

Any employing entity of 10 or more workers (previously 250 workers) must file wage reports electronically. Any employing entity with at least 10 but no more than 99 workers may petition to file wage records in hard copy.

In addition to any authorized remedies, the state Department of Labor and Workforce Development may offset any covered unemployment compensation debt, as defined in 26 U.S.C. Section 6402, due to the Department against any federal income tax refund due to the Department's claimant debtor in accordance with Section 6402 of the Internal Revenue Code (26 U.S.C. Section 6402) and the federal Treasury Offset Program (31 CFR Part 285) or any successor program.

Overpayments. The following language is deleted from the provisions concerning agency reconsideration of a claim for good cause: There shall be no 1-year limitation on the agency representative reconsidering a decision if a claimant is subsequently convicted of a misdemeanor or felony that caused the separation from the employer; provided, however, that the employer gives notification of the conviction in a reasonable time to the agency. Any overpayment created as a result of a reconsideration because a claimant is subsequently convicted of a misdemeanor or felony that causes the separation from the employer shall be determined to be fraud and the administrator shall not waive repayment of the overpaid amounts.

The following language is deleted from the “Offset Expenses and Fees” subsection of the Overpayments section of the Tennessee Code: The Department may exercise this right of setoff of an unemployment compensation debt due the Department against any federal income tax refund due the claimant debtor if the obligation of the debtor was the result of (a) fraud or the claimant debtor’s failure to report earnings; or (b) any penalties and interest assessed by the Department on a debt contemplated by subdivision (b)(2)(E).

Moneys received in repayment of unemployment benefits and payment of penalties and interest pursuant to this section shall first be applied to the unemployment benefits received, then to any penalties due, and then to any interest due. (Previously, moneys received in repayment of unemployment benefits and payment of penalties and interest pursuant to subsections (a), (b)(2), and (c) shall first be applied to the unemployment benefits received, then to any interest due.) These moneys shall be used to defray the costs of deterring, detecting, or collecting overpayments.

Texas

Coverage. “Covered employment” excludes service performed by a landman, provided the compensation the individual receives relates only to the performance of service as a landman.

Financing. Following a partial acquisition of an organization, trade, or business, common ownership does not exist solely because the predecessor employing unit has the right to repossess the part acquired in the event of the successor’s failure to complete a condition of the acquisition. Additionally, in the case of a partial acquisition where the transfer of experience is required, not later than 2 years following the date of the acquisition, the predecessor and successor employers may jointly submit information to clarify which workers were, in fact, part of the transfer of the trade or business.

In a calendar year during which an employee becomes a covered employee of a license holder, a license holder may apply any wages paid to an employee in that calendar year by the client, or by another license holder under a prior professional employer services agreement with that client, toward the maximum amount of taxable wages.

A license holder shall report the classification code to the Texas Workforce Commission according to the North American Industry Classification System (previously, as described in the Standard Industrial Classification Manual) of each client.

Nonmonetary eligibility. An individual is compensated for the waiting period after having received benefits equal to or exceeding two times the individual’s weekly benefit amount, provided the individual has either: (1) returned to full-time employment after being totally or partially unemployed for at least 7 consecutive days, or (2) exhausted regular benefits for the current benefit year. (Previously, an individual was compensated for the waiting period after receiving benefits equal to or exceeding three times the individual’s weekly benefit amount.)

Overpayments. The use of the federal Treasury Offset Program is authorized to recover certain covered unemployment compensation debts. The state Workforce Commission must notify the debtor of plans to recover the debt through the offset of any federal tax refund. The commission also must provide the debtor at least 60 days after the debt becomes final to present the commission with evidence that all or part of the debt is not legally enforceable, not due to fraud or unreported earnings, or not a contribution owed to the state compensation fund.

Utah

Administration. The Unemployment Insurance Division is allowed to disclose certain information to an employee of the Wage and Hour Division of the U.S. Department of Labor for the purpose of carrying out the programs administered by the Wage and Hour Division as permitted under 20 CFR 603.5(e), if the information is subject to the payment of costs and:

- is limited to:
  - the name and identifying information of an employer found by the Utah Department of Workforce Services to have misclassified one or more workers;
  - the total number of misclassified workers for that employer; and
  - the aggregate amount of misclassified wages for that employer;
- an employer is given the opportunity to cure a misclassification of one or more workers, in a manner established by Division rule in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, before the information is disclosed; and
- an annual report regarding the benefit to the state from disclosure of information is provided to the Department for inclusion in the Department's annual report.

The preceding disclosure provision is repealed July 1, 2017.

Virginia

Extensions and special programs. The short-time compensation program sunset provision expiring the program on July 1, 2016, is repealed.

Financing. The state Department of Taxation is authorized to charge fees of up to 20 percent of revenues generated pursuant to debt collection initiatives associated with the U.S. Treasury Offset Program to pay the administrative costs of supporting such initiatives. These fees are over and above any fees charged by outside collections contractors and/or enhanced collection revenues deposited to the Virginia Technology Infrastructure Fund.

Out-of-state businesses operating in Virginia are exempt from making unemployment insurance contributions during declared emergencies when those businesses are aiding the state in recovering from the declared disaster.

West Virginia

Administration. The West Virginia Secretary of State must create an electronic web-based business portal to aid businesses operating or seeking to operate in West Virginia. The business portal must provide business owners with the option to electronically file annual reports and pay unemployment taxes. Additionally, the portal must give downloadable access to all editable forms from the state Division of Labor.

Wisconsin

Administration. The phrase “combined-wage claim” means a claim for benefits filed pursuant to a reciprocal arrangement with any agency similarly charged with the administration of any other unemployment insurance law, for the purpose of assisting the state Labor and Industry Review Commission and such agencies in paying benefits under the several laws to employees while outside their territorial jurisdictions.

The phrase “out-of-state employer” means a person who employs an individual who files a combined-wage claim in which the wages and employment from that person are covered under the unemployment compensation law of another state.

The state Department of Workforce Development (Department) may issue a determination that an out-of-state employer is at fault for the erroneous payment of benefits under a combined-wage claim in the same manner as the Department issues determinations under the procedures for settlement of issues other than benefit claims, if the unemployment insurance account of the out-of-state employer is potentially chargeable. A determination issued is subject to the same procedures and may be appealed under the same procedures.

Extensions and special programs. Effective December 27, 2015, the following work-share program benefit payment provisions are amended: Except as provided in Section 108.062, paragraph (b) (previously, as provided in paragraph (b) and subsection (7)) of the Unemployment Insurance and Reserves Act, an employee who is included under a work-share program and who qualifies to receive regular benefits for any week during the effective period of the program shall receive a benefit payment for each week that the employee is included under the program in an amount equal to the employee’s regular benefit amount multiplied by the employee’s proportionate reduction in hours worked for that week as a result of the work-share program. Such an employee shall receive benefits as calculated under this paragraph and not as provided under the provisions concerning benefits for partial unemployment (applicable to work-share plans approved on December 27, 2015).

Effective December 27, 2015, Section 108.062(7) of the Unemployment Insurance and Reserves Act, relating to the work-share program benefit payment provisions, is repealed (applicable to work-share plans approved on December 27, 2015).

Financing. Any payments of fees or expenses assessed by the U.S. Secretary of the Treasury and charged to the Department under 26 U.S. Code 6402(f) shall be charged against the state unemployment reserve fund’s balancing account.

All money withdrawn from the unemployment reserve fund will be used solely in the payment of benefits, exclusive of expenses of administration; for refunds of sums erroneously paid into the fund; for refund of a positive net balance in an employer’s reimbursement account on request by the employer; for expenditures made and consistently with the federal limitations; and for payment of fees and expenses for collection of overpayments resulting from fraud or failure to report earnings that are assessed by the U.S. Secretary of the Treasury and charged to the Department under 26 U.S. Code 6402(f) (added “and charged to the department”).

If any employing unit or any individual who is an officer, employee, member, or manager holding at least 20 percent of the ownership interest of a corporation or of a limited liability company willfully fails to file any required contribution reports or to make payment of contributions to the Department, or to ensure that such reports are filed or that such payments are made, is found to be personally liable and fails to pay to the Department any amount found to be due it in proceedings relating to settlement of issues other than benefit claims, provided that no appeal or review permitted under such proceedings is pending and that the time for taking an appeal or review has

expired, the Department or any authorized representative may offset the amount against a federal tax refund as provided in 26 U.S. Code 6402(f).

The Department must charge to the fund's balancing account any benefits otherwise chargeable to the account of a contributing employer whenever an employee of that employer fails, without good cause, to accept suitable work when offered if, as a condition of an offer of employment, the employee submits to a test for the presence of controlled substances and the employer withdrew the conditional offer after the employee either declined to submit to such a test or tested positive for one or more controlled substances without evidence of a valid prescription for each controlled substance for which the employee tested positive.

Nonmonetary eligibility. The Department must establish by rule what constitutes suitable work for claimants, and to specify different levels of suitable work based upon the number of weeks that a claimant has received benefits in a given benefit year. The rule may not affect the ability of an employee to fail to accept suitable work for good cause provided in Section 108.04(8)(d) of the Unemployment Insurance and Reserves Act.

The Department must establish rules to establish a drug testing program for controlled substances, including rules identifying occupations for which drug testing is regularly conducted in Wisconsin.

There is a rebuttable presumption that an employee has failed, without good cause, to accept suitable work when offered if the employing unit required as a condition of an offer of employment that the employee submit to a test for the presence of controlled substances and withdrew the conditional offer after the employee either declined to submit to such a test or tested positive for one or more controlled substances without evidence of a valid prescription for each controlled substance for which the employee tested positive. An employee declining to submit to such a test shall be ineligible for benefits until again qualifying for benefits in accordance with the rules promulgated under this paragraph. An employee testing positive in such a test without evidence of a valid prescription shall be ineligible for benefits until again qualifying for benefits in accordance with the rules promulgated under this paragraph, except that the employee may maintain his or her eligibility for benefits in the same manner as is provided in Section 108.133(3)(d) of the Unemployment Insurance and Reserves Act. The Department shall establish rules identifying a period of ineligibility that must elapse or a requalification requirement that must be satisfied, or both, in order for an employee who becomes ineligible for benefits as provided in this paragraph to again qualify for benefits, and specifying how a claimant may overcome the presumption in this paragraph.

Overpayments. The administrative penalty against a claimant is 40 percent (previously, 15 percent) of the benefit payment erroneously paid to the claimant who conceals any material fact relating to eligibility or who conceals wages earned, paid, or payable, or hours worked. The amount of 15 percent of the penalty collected must be deposited in the state's unemployment fund (effective October 4, 2015) (applicable to overpayments established on October 4, 2015).

Wyoming

Appeals. The time period to file an appeal from a redetermination notice or a denied determination notice to an appeal tribunal is within 28 days (previously, within 15 days) after notice is mailed.

The time period to file an appeal from the first level appeal decision notice to the state Unemployment Insurance Commission is within 28 days (previously, within 15 days) after notice is mailed.

The time period allowing the commission to review a decision of an appeal tribunal, review a determination of a special examiner, or grant an appeal from a decision upon application filed by any party entitled to notice, is within 28 days (previously, within 15 days) after notice is mailed or delivered.

The time period allowing an employer to apply in writing to a notice of benefits charged to his/her account for relief of benefit charges is within 28 days (previously, within 15 days) after mailing or delivery of notice.

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