



Research BULLETIN



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STATE UNEMPLOYMENT INSURANCE LEGISLATION AND ADMINISTRATIVE CHANGES ADOPTED IN 2015

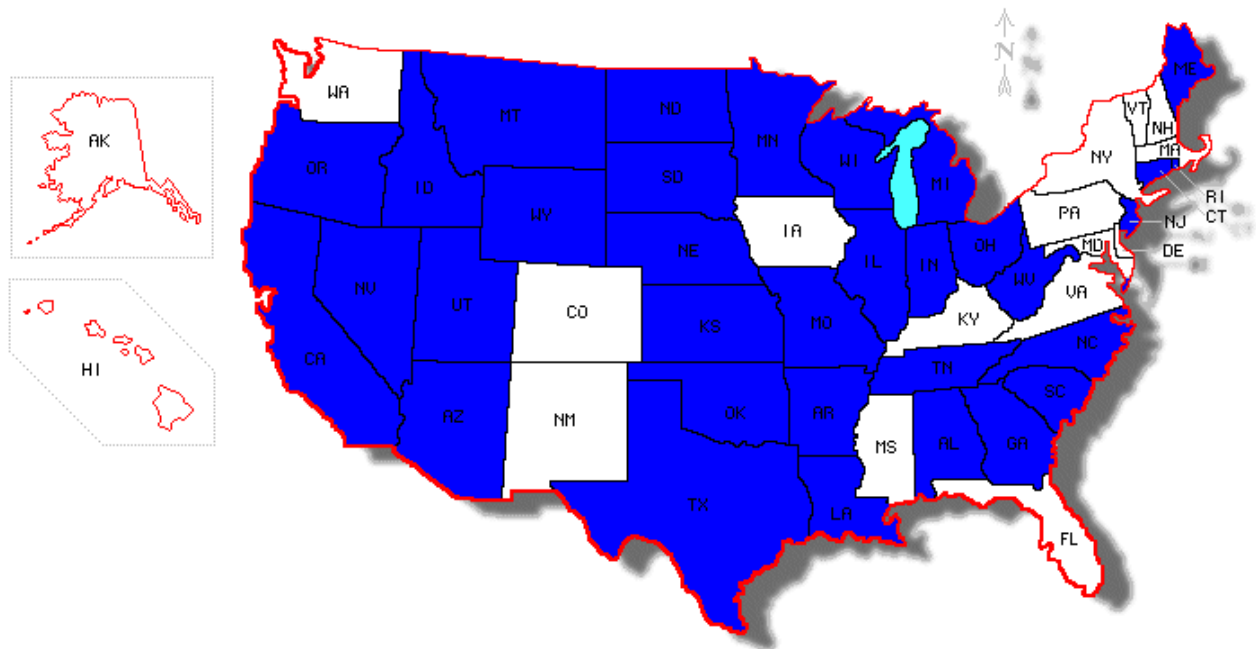
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Table of Contents

Executive Summary	2	Montana (MT)	19
Alabama (AL)	5	Nebraska (NE)	20
Alaska (AK)	5	Nevada (NV)	21
Arizona (AZ)	6	New Hampshire (NH)	22
Arkansas (AR)	6	New Jersey (NJ)	22
California (CA)	7	New Mexico (NM)	23
Colorado (CO)	8	New York (NY)	23
Connecticut (CT)	9	North Carolina (NC)	23
Delaware (DE)	9	North Dakota (ND)	24
District of Columbia (DC)	9	Ohio (OH)	24
Florida (FL)	10	Oklahoma (OK)	25
Georgia (GA)	10	Oregon (OR)	26
Hawaii (HI)	10	Pennsylvania (PA)	27
Idaho (ID)	11	Puerto Rico (PR)	27
Illinois (IL)	11	Rhode Island (RI)	27
Indiana (IN)	13	South Carolina (SC)	28
Iowa (IA)	14	South Dakota (SD)	29
Kansas (KS)	14	Tennessee (TN)	29
Kentucky (KY)	15	Texas (TX)	30
Louisiana (LA)	15	Utah (UT)	31
Maine (ME)	16	Vermont (VT)	32
Maryland (MD)	17	Virginia (VA)	32
Massachusetts (MA)	17	Virgin Islands (VI)	32
Michigan (MI)	17	Washington (WA)	33
Minnesota (MN)	18	West Virginia (WV)	33
Mississippi (MS)	19	Wisconsin (WI)	33
Missouri (MO)	19	Wyoming (WY)	35

Map of States Enacting Legislative Changes in 2015



Executive Summary

There were thirty-two states enacting UI legislation in 2015. All but four states adopted new administrative rules. Some changes were made to conform to the Trade Adjustment Assistance Extension Act of 2011 regarding the prohibition on non-charging accounts due to employer fault while others related to solvency or automatic triggers in existing state law. A trend analysis of these developments is provided in the summary below. A detailed summary of the legislative and administrative changes in the 50 states, District of Columbia, Puerto Rico and the U.S. Virgin Islands follows.

Taxable wage base

The taxable wage base was modified in the following states: AK, CO, HI, ID, IA, KS, KY, MI, MN, MT, NV, NJ, NY, NM, NC, ND, OK, OR, PA, RI, TN, UT, VT, VI, WA, and WY.

Minimum and Maximum Tax Rate

The following states modified the current minimum or maximum tax rate on employers: AL, AZ, AR, CA, FL, HI, ID, IL, IN, IA, KS, ME, MD, MA, MI, NM, NC, ND, OR, RI, TN, TX, UT, VA, VI, WA, and WI.

Rates for New Employers

States that modified the rate for new employers: DE, HI, KS, ME, MA, MN, ND, OH (construction), OK, RI, SC, UT, VA, and WI.

Surcharges, Assessments, Experience or Contributions

The following states modified surcharges, assessments, experience or contributions levied upon employers for issues such as job training, solvency or to pay interest on federal loans: AL, AK, AZ, AR, CA and FL (electronic reporting), GA (refunds), IN, KS, ME, MI, NE, OH, OK (LLC), RI, SD, TX, and WY.

Bonding UI Debt

The following states passed law related to bonding existing or future UI debt: None.

UI Benefit Eligibility or Exemption from Coverage

The following states amended requirements for UI eligibility: AL (educational instruction employees); AR (H2B agricultural workers and services of less than 13 weeks in quarter performed by full-time students at organized camp); CA (professional sports team cheerleader, commercial drivers); ID (owner/operators in the trucking industry); IL (newspaper and shopping news bundle haulers); MT (only to state and local government and non-profit employers (i.e., religious, charitable, scientific, literary, or educational); NE (requires initial UI claim filed online); NV (Army and Nevada Air National Guard); NC (photo id); OR; SC (corporate officers); and TX (landman).

Seasonal Employment

The following states modified law related to seasonal employment: None.

Minimum or Maximum Weekly or Potential Benefit Amount

The following states changed the minimum or maximum weekly or potential benefit amount for claimants: AR, CO, CT, HI, ID, IL, KS, ME, MA, MI, MN, MO, MT, NJ, OH, OK, OR, RI, SD, TX, UT, VI, and WY.

Duration of Benefits

The following states amended state law regarding the duration of benefits: AZ, AR, ID, MN, NV, NJ, NC, OH, OR, SD, UT, VT, VI, WA, and WY.

Dependent Allowance

The following states added a provision or amended state law relating to dependence allowance for UI claimants: MA, NM, and OH.

Compelling Family Reasons/Domestic Violence/Sexual Assault/Stalking

The following states modified the law to permit workers to qualify for UI if the claimant is voluntarily leaves work due to compelling family reasons: GA, IL, LA, MT, and ND.

Approved Training

The following states modified UI benefit eligibility for claimants in an approved training program: NE.

Work Sharing Plans (Short-time Compensation)

The following states implemented or modified state work sharing provisions: IL, MN, WA, and WI.

Employee Classification or Misclassification

The following states amended their state law regarding employee classification versus independent contractors: AR, GA, MT, and RI (self-employment).

Fraud, False Statements or Overpayments

The following states made changes regarding fraud, false statements or overpayments: AR, CA, ID, IL (removes SS offset, ineligibility for misconduct), IN, MT, NV, OH, OK, OR, RI, TN, TX, and WI.

Penalties or Disqualification

The following states amended their state law regarding employer or claimant penalties or disqualification from benefits: AR and CT (discharge for failing drug test), IL (incomplete employer contribution reports), MO, MT, NV, NJ, OK (failure to appear), RI, SC (oral drug test), TN, TX, and WI.

Work Search and Reemployment Services

The following states amended their state law regarding work search or reemployment service provisions: CA, DC, IN, ME, NE, NC, and OK.

Suitable Work

The following states modified what constitutes “suitable work” or penalties for refusing suitable work: IN, KS, RI, and WI.

Temporary or Employment Leasing Agency, TPA or PEO Provisions

The following states modified the law related to TPAs or PEOs: IL, NE, and TX.

Hearings, Appeals, Settlements and Determinations

The following states modified the law related to UI appeals, hearings, settlements or determinations: AR, CA, KS, LA, MN, MT, NC, OR, RI, and WI.

Successor Liability, Transfer of Experience, Charging Employer

The following states modified the law related to the transfer of UI experience when one company acquires or purchases the assets of another or relates to the charging employer: GA, ME, MO, and TX.



ALABAMA

- *Amended Statute
and Made
Administrative
Changes*

**Legislation:**

■ **HB 19** (Act Number 2015-157) was signed by Alabama Governor Robert Bentley on May 11, 2015 and became effective 8/1/15. The bill increases the amount of wages an individual can earn during the week and still be eligible for unemployment compensation benefits. It changed the casual pay allowance from a flat \$15 to 1/3 of the claimant's WBA. Click [here](#) for a copy of **HB 19**.

■ **HB 71** (Act Number 2015-453) was signed by Alabama Governor Robert Bentley on June 11, 2015 and became effective 9/1/15. This bill adds verbiage to the existing education policy that benefits based on services in employment for a temporary employer that contracts with an educational institution may not be paid during the period between two successive academic years or terms, or during any vacation or holiday period provided the employee will have reasonable assurance that he/she will perform services for the educational institution in the second of such academic years or terms. The employer must be primarily or exclusively engaged in providing temporary employees work within education institutions on a contract basis to be eligible for designation under Section 25-4-70(d), Code of Alabama 1975. Click [here](#) for a copy of **HB 71**.

■ **HB 506** (Act Number 2015-472) was signed by Alabama Governor Robert Bentley on June 11, 2015 and became effective 9/1/15. This bill changes Alabama's unemployment compensation law so that pension or retirement benefits are only deductible from unemployment compensation benefits if the

retirement funds were 100% funded by the employer. If the employee contributes any funds at all, the pension withdrawal will not be deductible. Click [here](#) for a copy of **HB 506**.

Administrative Changes:

- ◆ Reduced the minimum tax rate from 2.19% to 0.89%.
- ◆ Reduced the maximum tax rate from 8.34% to 7.04%.
- ◆ Reduced the shared cost assessment from 1.6% to 0.30%.
- ◆ Changed the earnings disregarded in computing weekly benefit for partial unemployment from \$15 to 1/3 WBA.

ALASKA

- *Made
Administrative
Changes*

**Legislation:** None**Administrative Changes:**

- ◆ Taxable wage base increased from \$38,700 to \$39,700
- ◆ Employee Tax is reduced from 0.62% to 0.50%.
- ◆ Surtaxes under state UI laws amount is less than or equal to 1.10%.
- ◆ Employees are assessed 0.15% training assessment.

ARIZONA

- *Amended Statute and Made Administrative Changes*

**Legislation:**

■ **HB 2168** was signed by Arizona Governor Doug Ducey on March 30, 2015. The bill allows a workers' compensation pool to provide services or payments on behalf of participants in lieu of contributions to the UI program. Click [here](#) for a copy of **HB 2168**.

■ **HB 2347** was signed by Arizona Governor Doug Ducey on April 6, 2015. The bill eliminates the requirement for a notice of claim filing to be sent to a base-period employer, if the employer has been previously notified. Click [here](#) for a copy of **HB 2347**.

■ **SB 1471** was signed by Arizona Governor Doug Ducey on March 12, 2015. While the legislation is the state's fiscal year 2015-2016 budget reconciliation bill on revenue, the bill repeals the 0.1% surcharge on state unemployment insurance taxes effective January 1, 2016. The \$7 per employee tax on private sector, for-profit enterprises collects approximately \$13 million annually for a fund dedicated to job training. The job training fund had, prior to this session, accumulated a positive balance of more than \$50 million due in large part to small businesses' inability to qualify for or see sufficient value in seeking grants. Click [here](#) for a copy of **SB 1471**.

Administrative Changes:

- ◆ Increased the maximum rate on the lowest and highest schedules from 7.79% to 8.91%.
- ◆ Increased the number of weeks allowed for minimum benefits from 12+ to 13+.

ARKANSAS

- *Amended Statute and Made Administrative Changes*

**Legislation:**

■ **HB 1489** (Act 412) was signed by Arkansas Governor Asa Hutchinson on March 17, 2015. The bill: (1) reduces the total number of full weeks of UI benefits *from 25 to 20*, and (2) changes the formula for calculating the weekly benefit amount *from* the high quarter of the base period divided by 26 *to* the average of the four quarters of the base period divided by 26. The effective date of the bill was October 1, 2015. Click [here](#) for a copy of **HB 1489**.

■ **HB 1540** (Act 945) was signed by Arkansas Governor Asa Hutchinson became effective on April 2, 2015. The bill changes the Independent Contractor test *from* requiring employers to establish all three of the current elements of the test *to* only having to establish either parts one (control) and two (usual course of business) *or* one (control) and three (independently established trade or business). Click [here](#) for a copy of **HB 1540**.

■ **SB 790** (Act 690) was signed by Arkansas Governor Asa Hutchinson on March 26, 2015 and became effective on July 1, 2015. The bill: (1) changes the disqualification for being discharged due to failing a DOT drug screen *from* passing a DOT drug screen and having wages in two quarters equal to 35 times the weekly benefit amount *to* cancelation of any remaining benefits and having wages in two quarters equal to 35 times the weekly benefit amount; (2) establishes procedure for an employer to request administrative determination within 30 days of a determination of liability of accrual and payment of UI tax by the Department; (3) extends the Workforce Services Training Trust Fund

stabilization tax of 0.025% of taxable wages for four years; (4) provides that an employer's relief from billing, including reimbursing employers, shall not be granted if: (a) an overpayment was the result of a failure by the employer or employer's agent to respond timely or adequately to a request for information from the Department; and (b) the employer or employers' agent established a pattern of failing to respond to such requests; and (5) permits the Department to intercept federal income tax refunds if, after notice, a person defaults in payments of contributions by utilizing the TOP program. Click [here](#) for a copy of SB 790.

■ **SB 925** (Act 864) was signed by Arkansas Governor Asa Hutchinson and became effective on March 31, 2015. The bill creates an exemption from Arkansas UI taxes for services provided by an out-of-state employer that are performed within the state during a declared disaster. Click [here](#) for a copy of SB 925.

■ **SB 842** (Act 1128) was signed by Arkansas Governor Asa Hutchinson and became effective on July 22, 2015. The bill creates an exemption from Arkansas UI taxes for services performed by H2B agricultural workers. Click [here](#) for a copy of SB 842.

■ **SB 913** (Act 1133) was signed by Arkansas Governor Asa Hutchinson and became effective on July 22, 2015. The bill creates an exemption from Arkansas UI taxes for services of less than 13 weeks in a quarter performed by full-time students for an organized camp. Click [here](#) for a copy of SB 913.

Administrative Changes:

- ◆ Raised the 0.4% stabilization tax rate to 3.3%.
- ◆ Decreased the minimum tax rate from 1.2 to 0.5%.
- ◆ Increased the maximum tax rate from 12.8 to 14.4%.

CALIFORNIA

- *Amended Statute and Made Administrative Changes*



Legislation:

■ **AB 145** was signed by California Governor Jerry Brown and became effective on September 30, 2015. The bill corrects an inconsistency between the Government Code and the Unemployment Insurance Code regarding a mandated report whereby the EDD would provide a list of employers to the Department of Finance identifying employers with workers that receive Medi-Cal aid. However, the EDD has been notified by the U.S. Department of Labor that it is prohibited to provide this information. Click [here](#) for a copy of AB 145.

■ **AB 160** was signed by California Governor Jerry Brown on October 2, 2015. The bill: (1) includes within the definition of criminal profiteering activity offenses relating to piracy, insurance fraud, and tax fraud (including UI); (2) provides the procedure for the forfeiture of property and proceeds acquired through a pattern of criminal profiteering activity; and (3) requires the prosecution to file a petition for forfeiture in conjunction with certain criminal charges. Click [here](#) for a copy of AB 160.

■ **AB 202** was signed by California Governor Jerry Brown on July 15, 2015 and became effective on January 1, 2016. This bill establishes that for all employment purposes in the state, any cheerleader who is utilized by a California-based professional sports team directly or through a labor contractor during its exhibitions, events, or games, shall be considered an employee. Click [here](#) for a copy of AB 202.

■ **AB 621** was signed by California Governor Jerry Brown, on October 10, 2015 and became effective on January 1, 2016. This bill establishes

the Motor Carrier Employer Amnesty Program whereby a motor carrier performing drayage services may be relieved of liability for statutory or civil penalties associated with misclassification of commercial drivers as independent contractors. Click [here](#) for a copy of AB 621.

■ **AB 1245** was signed by California Governor Jerry Brown, on August 17, 2015. The bill requires California employers to report taxes and remit payments to the Employment Development Department (EDD) electronically and will be phased in over a two-year period beginning January 1, 2017. Click [here](#) for a copy of AB 1245.

■ **AB 1270** was signed by California Governor Jerry Brown on July 14, 2015 and became effective on January 1, 2016. This bill amends existing law to conform to the federal Workforce Innovation and Opportunity Act of 2014 (WIOA). Updates statutory references to the Workforce Investment Act of 1998 to instead refer to the WIOA, modifies several definitions, revises the membership of the Workforce Investment Boards, and makes other statutory changes required to conform to federal law. Click [here](#) for a copy of AB 1270.

■ **AB 1514** was signed by California Governor Jerry Brown on August 17, 2015 and became effective on January 1, 2016. The bill: (1) requires the Director of Employment Development to report to specified committees in the Legislature by June 30 of each year on the Employment Development Department's UI fraud deterrence and detection activities; (2) updates the reference to training approved under the recently enacted WIOA; (3) streamlines the approval process for members of trade associations and individuals in employer-sponsored or apprenticeship training; (4) clarifies how a Training Extension claim is calculated; and (5) removes the requirement for participants to obtain a signature from the training instructor on every bi-weekly claim form. . Click [here](#) for a copy of AB 1514.

■ **SB 342** was signed by California Governor Jerry Brown on October 5, 2015. The bill requires the California Workforce Investment Board to assist the Governor in helping individuals with barriers to employment achieve economic security and upward mobility by implementing policies that encourage the attainment of marketable skills relevant to current labor market trends. Click [here](#) for a copy of SB 342.

■ **SB 560** was signed by California Governor Jerry Brown on September 30, 2015 and became effective on January 1, 2016. The bill: (1) establishes the Joint Enforcement Strike Force on the Underground Economy (JESF) to coordinate efforts in targeting UI tax evasion and cash-pay violations, and (2) codifies a longstanding data sharing practice between the Department of Consumer Affairs (DCA) and the EDD by authorizing DCA to provide EDD with licensing and other information. Click [here](#) for a copy of SB 560.

Administrative Changes:

- ◆ Reduced the minimum tax rate from 1.60% to 1.50%.
- ◆ Increased number of days for filing an appeal after mailing from 20 to 30 days.

COLORADO

– *Made
Administrative
Changes*



Legislation: None.

Administrative Changes:

- ◆ Increased the taxable wage base from \$11,800 to \$12,200.
- ◆ Increased the maximum weekly benefit amount range from \$484-532 to \$502-552.



- ◆ Increased the maximum potential benefit amount from \$13,832 to \$14,352.
- ◆ Increased the minimum wage credits required for maximum weekly benefits from \$55,016 to \$57,408 in the base period.

CONNECTICUT

- Amended Statute and Made Administrative Changes



Legislation:

■ **HB 6707** (Public Act 15-158) was signed by Connecticut Governor Dannel P. Malloy on July 2, 2015. The bill prevents an employer's base period account from being charged for unemployment benefits if the claimant has been discharged or suspended because the claimant lost his or her operator's license as a result of failing a drug or alcohol testing program while off duty. The bill does not create a "non-charge" for reimbursing employers. Click [here](#) for a copy of **HB 6707**.

Administrative Changes:

- ◆ Increased the maximum weekly benefit amount from \$594 to \$598, effective October 4, 2015.
- ◆ Increased the maximum weekly benefit amount range (with dependency allowances) from \$594-669 to \$598-673.
- ◆ Increased the minimum wage credits required for maximum weekly benefits required for maximum weekly benefits from \$15,444 to \$15,548 in the high quarter and from \$23,760 to \$23,920 in the base period.
- ◆ Increased the maximum potential benefits from \$15,444 to \$15,548 without dependents and from \$17,394 to \$17,498 with dependents.

DELAWARE

- Made Administrative Changes



Legislation: None.

Administrative Changes:

- ◆ Changed new employer rate to 1.9% from average assessment rate of 2.5%, but not less than 1.0%.

DISTRICT OF COLUMBIA

- Amended Statute



Legislation:

■ **B21-0017** was signed by DC Mayor Muriel Bowser on October 16, 2015. The law effective date was December 15, 2015. The bill requires the Department of Employment Services to submit to the Mayor and the Council a report on profiles of the District's unemployed and under-Employed residents to aid the District in improving job training for future jobs. Click [here](#) for a copy of **B21-0017**.

Administrative Changes: None.

FLORIDA

- *Made Administrative Changes*



Legislation: None.

Administrative Changes:

- ◆ Reduced the minimum current tax from 0.0024 to 0.001 (0.1%).

The Department of Economic Opportunity amended the Florida Administrative Code by promulgating Rule 73B-11.051, which can be accessed by clicking [here](#).

- ◆ **CLAIMS AND BENEFITS; FLORIDA UNEMPLOYMENT COMPENSATION CLAIMS AND BENEFITS:** The rule requires employers who have Florida reemployment assistance tax accounts to respond to claims electronically, unless an employer is exempted from this requirement because the employer is legally prohibited from using a computer; has an impairment which renders the employer unable to use a computer; or is unable to read or write effectively in a language which the Online Reemployment Assistance System makes available.

GEORGIA

- *Amended Statute and Made Administrative Changes*



Legislation:

- **HB 117** was signed by Georgia Governor Nathan Deal on May 6, 2015. The bill establishes

a new definition of most recent employer for the purposes of charging employer experience rating accounts. Employers are protected from charges in excess of the amount of wages paid, regardless of the reason benefits are paid, such as when a worker quits for a better job. The bill also extends the time the Commissioner of Labor may authorize a refund of taxes previously assessed from three years to seven years. Additionally, the law provides for payment of benefits when an individual quits their employment due to family violence circumstances and can prove those circumstances; employer accounts are not charged in those circumstances. Click [here](#) for a copy of **HB 117**.

Administrative Changes:

The Georgia Department of Labor adopted the following rules:

- ◆ Effective 2/18/15: Amended Rule on exemption from coverage for independent contractors to comply with prior year law changes (Change from three prong A, B, C test to two-prong A + C test, enacted effective 2007).
- ◆ Effective 12/31/15: Amended Rule on quitting and Separation by quitting to incorporate change in law on quitting for family violence circumstances.

HAWAII

- *Made Administrative Changes*



Legislation: None

Administrative Changes:

- ◆ Increased the taxable wage base from \$40,900 to \$42,200.
- ◆ Decreased the tax rate for new employers from 3.00% to 2.40%.



- ◆ Decreased the current minimum tax rate from 0.20% to 0.00%.
- ◆ Decreased the current maximum tax rate from 5.80% to 5.60%.
- ◆ Increased the maximum weekly benefit amount from \$551 to \$569.
- ◆ Increased the minimum wage credits required for maximum weekly benefit amount from \$11,571 to \$11,949 in the high quarter and from \$14,326 to \$14,794 in the base period.

IDAHO

– Amended Statute
and Made
Administrative
Changes



■ **HB 78** was signed by Idaho Governor Butch Otter on March 30, 2015. The bill clarifies that of the civil penalty amounts collected, an amount equal to fifteen (15%) of the total UI overpayment must be paid to the employment security fund. Click [here](#) for a copy of **HB 78**.

■ **HB 143** was signed by Idaho Governor Butch Otter on March 30, 2015. The bill provides a specific employment exemption under the Idaho Employment Security Law regarding owner-operators in the trucking industry. Click [here](#) for a copy of **HB 143**.

Administrative Changes:

- ◆ Increased the taxable wage base from \$36,000 to \$37,200.
- ◆ Changed the unemployment fund balance requirement on the lowest schedule to “average of the three highest benefit cost rates over the last 20 years multiplied by 1.3 for 2016”.
- ◆ Decreased the minimum current tax rate from

0.453% to 0.425%.

- ◆ Increased the maximum weekly benefit amount from \$398 to \$410.
- ◆ Increased the maximum wage credits required for maximum weekly benefits from \$10,348 to \$10,660 in the high quarter and from 12,935 to \$13,325 in the base period.
- ◆ Duration of Benefits: (1) Increased the maximum potential benefit amount from \$10,348 to \$10,660; (2) Increased the wage credits required for maximum potential benefits from \$10,348 to \$10,660 in the high quarter and from \$36,840 to \$37,950 in the base period.

ILLINOIS

– Amended Statute
and Made
Administrative
Changes



Legislation:

■ **SB 3530** was signed by then-Illinois Governor Pat Quinn on December 23, 2014. The bill: (1) authorized rulemaking to require employee leasing companies to provide surety for payment of their UI obligations; (2) exempted newspaper and shopping news bundlehaulers from UI coverage under certain circumstances; (3) provided that the Director may by rule establish a short-time compensation program; (4) reduced the threshold for mandatory electronic claim protests, from employers with at least 50 employees to employers with at least 25; (5) authorized rulemaking to require additional information to be included in monthly wage reports; (6) authorized rulemaking to establish \$50 processing fees where employer does not include all required information when reporting contributions due or remitting payments; (7) established the time limit for employer refund requests when the Director

first notifies employer of overpayment rather than when overpayment made; (8) allows the Department to issue credit statements of account twice a year; rather than quarterly; and (9) authorized rulemaking to require that IDES be reimbursed for filing fees as condition for release or withdrawal of lien. Click [here](#) for a copy of SB 3530.

■ **HB 1531** was signed by Illinois Governor Bruce Rauner on July 21, 2015. The bill amends the Civil Administrative Code of Illinois (Department of Employment Security Law) to grant the Illinois Department of Employment Security the power to exchange information with the Department of Healthcare and Family Services that may be necessary for the enforcement of child support orders under the newly created Illinois Parentage Act of 2015, which replaced the Illinois Parentage Act and the Illinois Parentage Act of 1984. Click [here](#) for a copy of **HB 1531**.

■ **HB 4049** was signed by Illinois Governor Bruce Rauner on July 27, 2015. The bill amends the voluntary leave section of the Illinois Unemployment Insurance Act to substitute references to “mentally or physically disabled” persons with “a person with a mental or physical disability.” The bill was not intended to change the substantive rights, responsibilities, coverage, eligibility, or definitions referred to in the amended provision. Click [here](#) for a copy of **HB 4049**.

■ **HB 1285** was signed by Illinois Governor Bruce Rauner on December 4, 2015. The bill allows recently separated workers who are eligible for Social Security to receive a full unemployment insurance benefit. Before this law took effect, 50 percent of the amount an older worker received for Social Security was subtracted from the potential unemployment insurance benefit. The bill also amended the definition of misconduct to find an individual ineligible to receive unemployment insurance

benefits in any of the following work-related circumstances: (1) providing false information in an employment application; (2) failing to maintain licenses, registrations and certifications required by law for the specific job; (3) knowingly and repeatedly violating reasonable written attendance policies of an employer; (4) damaging an employer’s property through grossly negligent conduct; (5) refusing to obey an employer’s reasonable and lawful instructions unless the refusal is due to the lack of ability skills or training of the worker or if the instruction would result in an unsafe act; (6) consuming alcohol, illegal or non-prescribed drugs during work hours in violation of an employer’s policies; (7) reporting to work under the influence of alcohol, illegal or non-prescribed prescription drugs, or an impairing substance used in an off-label manner in violation of the employer’s policies; and (8) endangering the safety of himself/herself or co-workers through grossly negligent conduct. Under the Act before the amendment, a worker could still be eligible for unemployment insurance benefits if any one of the above items occurred in the workplace. Click [here](#) for a copy of **HB 1285**.

Administrative Changes:

- ◆ Decreased the maximum tax rate from 7.6% to 7.2% (not including the fund building surcharge of 0.55%).
- ◆ Increased the maximum weekly benefit amount range from \$426-\$580 to \$437-\$595 (higher figure includes dependents’ allowances).
- ◆ Increased the minimum wage credits required for maximum WBA from \$11,758.50 to \$12,057.50 in the high quarter and from \$23,517 to \$24,115 in the base period.
- ◆ **39 Ill. Reg. 10768**, codified at 56 Ill. Admin. Code 2765.62, and effective July 27, 2015. Illinois’ Medicaid reform law required that employers submit wage reports monthly if the Department’s rules required them to submit



those reports electronically. Shortly after enactment of the law, the Department adopted rules to lower the threshold for mandatory electronic reporting. The rulemaking also phased in the monthly reporting requirement through July 2014, based on the size of the employer's workforce, but did not phase in the expansion of the electronic reporting requirement. Despite the Department's outreach efforts, a number of employers and payroll services were operating under an honest misunderstanding that the monthly reporting requirement and expansion of the electronic reporting requirement were being phased in on the same schedule. Employers incurred penalties as a result of those issues. The rule retroactively established the same phase-in for electronic reporting that existed for monthly reporting and waived the first two quarters' worth of monthly reporting penalties if the employer submitted timely quarterly reports because those penalties would have been unnecessarily punitive for employers who were proceeding in good faith. Click [here](#) for a copy of 56 Ill. Admin. Code 2765.62.

INDIANA

- *Amended Statute and Made Administrative Changes*



Legislation:

■ **HB 1186** was signed by Indiana Governor Mike Pence on May 5, 2015. The bill: (1) removes language that requires the extra surcharge amount be credited to each employer's experience account in proportion to the amount of the surcharge the employer paid; (2) removes language establishing a six year limitations period for the repayment of UI benefit overpayments received because of knowingly making a false statement; (3) provides that any

part of a UI surcharge not used to pay interest on UI loan advances must be credited against the total amount of benefits charged to the state's UI trust fund before determining each employer's share of those benefits; (4) removes language establishing a three year limitation period for the repayment of UI benefit overpayments received because of a failure to report wages or the receipt of deductible income during a week in which benefits were received; (5) establishes a procedure for the department of workforce development (department) to require the employer to withhold amounts from the earnings of an individual for whom a benefit overpayment is established and to pay those amounts to the department to satisfy the overpayment, subject to the limitations that apply to garnishments; (6) provides that an individual may object to the withholding and request an administrative review of the department's action, including a hearing by an administrative law judge; (7) requires as a condition precedent to the payment of benefits in a year immediately following a year in which benefits were paid or following a period of disqualification for failure to apply for or accept suitable work that an individual: (a) perform insured work; (b) earn remuneration in employment in at least each of eight weeks; and (c) earn remuneration at least equal to the product of the individual's weekly benefit amount multiplied by eight; and (8) provides that, if an employer does not have a rule regarding attendance, an individual's unsatisfactory attendance is just cause for discharge, if good cause for the absences or tardiness is not established. Click [here](#) for a copy of HB 1186.

■ **HB 1497** was signed by the House Speaker on April 21, 2015 and signed by the Senate President Pro Tempore on April 22, 2015. The bill provides that reemployment services and eligibility assessment activities provided to an unemployed individual by the department of workforce development may include job skills

assessments as needed. Click [here](#) for a copy of HB 1497.

Administrative Changes:

- ◆ Increased the minimum tax rate from 0.50 to 0.505%.
- ◆ Increased the maximum tax rate from 7.548 to 9.484%.
- ◆ Decreased the unemployment surcharge from 2 to 1%.

IOWA

- *Made
Administrative
Changes*



Legislation: None.

Administrative Changes:

- ◆ Increased taxable wage base from \$27,300 to \$28,300.
- ◆ Increased maximum tax rate from 7.50 to 8.0%.
- ◆ Increased wages required for minimum benefits in base period from \$2,100 to \$2,200.
- ◆ Increased wages required for minimum benefits in high quarter from \$1,400 to \$1,480.
- ◆ Increased the minimum weekly benefit amount range from \$60-73 to \$64-77.
- ◆ Increased the maximum weekly benefit amount range from \$416-511 to \$431-529.

KANSAS

- *Amended Statute
and Made
Administrative
Changes*



■ **SB 154** was signed by Kansas Governor Sam Brownback on May 18, 2015 and became effective on July 1, 2015. The bill: (1) amends the maximum weekly benefit cap, starting on July 1, 2015, to be the greater of either \$474, which is the current maximum weekly benefit, or 55 percent of the average weekly wages paid to employees in insured work during the previous calendar year; (2) reduces the new employer rate for those who have an insufficient employment history to qualify for an experience rating and who are not engaged in the construction industry from 4.0 percent to 2.7 percent; (3) decreases the number of years that an entering and expanding employer could be eligible for a contribution rate of 2.7 percent from four years to three years; (4) states that employers with positive experience ratings (meaning employers who have contributed more to the UI Trust Fund than what that employer's unemployed workers have received in benefits) would be distributed amongst 27 rate groups starting in 2016; (5) states that the standard rate for the positive groups would range from 0.20 percent for rate group 1 and increase by units of two-tenths of a percent in each subsequent rate group until 5.4 percent would be established for rate group 27; (6) states that employers with negative experience ratings (meaning employers who have contributed less to the UI Trust Fund than what that employer's unemployed workers have received in benefits) would be distributed amongst 11 rate groups: (7) states that the standard rate for the negative groups would range from 5.6 percent for rate group N1 and increase by units of two-tenths of a percent in each subsequent rate group until 7.6 percent would be established for rate group N11; (8) states that

starting in rate year 2016 the planned yield (which is the estimated amount of employer contributions necessary to finance UI for the year) would no longer be utilized and instead, a solvency adjustment would be added to the standard employer contribution rates for both positive and negative classified employers based upon the UI Trust Fund's reserve ratio (the Trust Fund balance as of July 31, divided by total payroll for contributing employers) and the average high benefit cost rate (an average of the three highest ratios of benefits paid to total wages in the most recent 20 years) and would range from a maximum of 1.60 percent to -0.50 percent; (9) states that the Secretary will examine whether an individual has separated from employment for each week that UI benefits are claimed and that individuals will not be disqualified from receiving UI benefits if that person has worked on a part-time basis as a substitute teacher while searching for suitable work; (10) re-phrases language specifying that when a decision of the Employment Security Board of Review becomes final, a decision may not be appealed for judicial review after 16 days have passed since the decision was mailed to the involved parties; (11) repeals the: (a) requirement of the Secretary to hold examinations to determine applicants' qualifications for UI jobs; (b) prohibition placed on employing individuals in the UI Division who are active in partisan politics; and (c) requirement that individuals administering the UI System remain nonpartisan as well as stating that failure to remain nonpartisan, under current law, requires an employee to be discharged. Click [here](#) for a copy of SB 154.

Administrative Changes:

- ◆ Increased the taxable wage base from \$12,000 to \$14,000.
- ◆ Increased the minimum tax rate from 0.11 to 0.2%.
- ◆ Increased the maximum tax rate from 7.4 to 7.6%.

- ◆ Moved from an arrayed method of assigning employer contribution rates to a fixed system. Reduced the number of positive rate groups from 51 to 27. Implemented a series of fund control surcharges to manage solvency. Fund control measures are tied to Average High Cost Multiple.
- ◆ Changed formula to calculate maximum weekly benefit amount. Instead of 60% of state's average weekly wage, it will be 55%, but with a floor of \$474.
- ◆ Eliminated limits on rate buy downs.

KENTUCKY

- *Made Administrative Changes*



Legislation: None.

Administrative Changes:

- ◆ Increased taxable wage base from \$9,900 to \$10,200.

LOUISIANA

- *Amended Statute*



■ **HSR 4** was approved on June 8, 2015. The resolution requests a study concerning the feasibility of creating an exception to disqualification for unemployment compensation benefits for military spouses who must relocate out of state pursuant to military orders. Click [here](#) for a copy of HSR 4.

■ **HB 722** (Act 360) was signed by Louisiana Governor Bobby Jindal on June 29, 2015. The bill deletes the requirement that the judgment be

made in favor of the UI claimant when the administrator fails to timely file the case records and provides that the court may make judgment based on the evidence presented. Click [here](#) for a copy of HB 722.

Administrative Changes: None.

MAINE

– *Amended Statute and Made Administrative Changes*



Legislation:

■ **LD 701** was signed by Maine Governor Paul LePage on May 26, 2015. The bill states that when an employer purchases another, where there is substantially no common ownership, management or control between the purchaser and the predecessor the following applies: (1) if the predecessor is a new employer, the new employer (a) may acquire the experience rate of that employer, or (b) may be assigned the state average contribution rate, whichever is lower; and (2) if the acquiring employer is an existing company, it may (a) receive a blended rate of both employer experience rates, or (b) retain the experience rate of the successor, whichever is lower. Click [here](#) for a copy of LD 701.

■ **LD 702** was signed by Maine Governor Paul LePage and became effective on April 29, 2015. The bill: (1) allows for employers to file separate quarterly state withholding and unemployment tax forms electronically; and (2) renames the combined unemployment insurance contributions and income tax withholding account within the Unemployment Compensation Fund administered by the Commissioner of Labor the tax deposit account. Click [here](#) for a copy of LD 702.

■ **LD 856** was vetoed by Maine Governor Paul LePage, but the legislature overrode the veto on June 23, 2015. The bill: (1) expands the Competitive Skills Scholarship Program to include participants who are under 18 years of age if they are full-time secondary students at a public secondary school and enrolled in a career and technical education program at a career and technical education center or a career and technical education region and: (a) do not have a marketable postsecondary degree; (b) have income less than 200% of the federal poverty level; and (c) are applying for education or training 1 for a job in an approved industry; (2) directs the Commissioner of Labor to transfer funds from the Competitive Skills Scholarship Fund to cover postsecondary education expenses for secondary students in a dual enrollment career and technical education program established pursuant to statute, also known as a "Bridge Year Program"; and (3) repeals the provisions in the bill on January 1, 2021. Click [here](#) for a copy of LD 856.

■ **LD 1381** was signed by Maine Governor Paul LePage and became effective on July 12, 2015. The bill revises Maine Employment Security Law to correct a clerical error by adding the word "paid," which was omitted in the enacting law; it also made a grammatical change and removed gender-specific language. Click [here](#) for a copy of LD 1381.

Administrative Changes:

- ◆ Lowered new employer rate from 2.58% to 2.04%.
- ◆ Changed mandatory total rate transfers for some employers to optional for successor.
- ◆ Lowered minimum tax rate from 0.74 to 0.57%.
- ◆ Lowered maximum tax rate from 6.86 to 5.40%.

- ◆ Increased wages required for minimum benefits during base period from \$4,454.10 to \$4,583.22.
- ◆ Increased wages required for minimum benefits in high quarter from \$1,484.70 to \$1,527.74.
- ◆ Increased minimum weekly benefit amount from \$67 to \$69.
- ◆ Changed maximum weekly benefit amount range from \$386-579 to \$397-575.

MARYLAND

- *Made Administrative Changes*



Legislation: None.

Administrative Changes:

- ◆ Reduced minimum tax rate from 0.60 to 0.30%.
- ◆ Reduced maximum tax rate from 9.0 to 7.5%.

MASSACHUSETTS

- *Made Administrative Changes*



Legislation: None.

Administrative Changes:

- ◆ Reduced the minimum tax rate from 1.26 to 0.73%.
- ◆ Reduced the maximum tax rate from 12.27 to 11.13%.
- ◆ Changed the new employer tax rate to 1.87%.
- ◆ Increased the minimum base period wages needed to qualify for maximum benefits from \$35,308 to \$37,600.
- ◆ Increased the minimum high quarter wages

needed to qualify for maximum benefits from \$17,654 to \$18,800.

- ◆ Increased the minimum weekly benefit amount range from \$34-51 to \$75-112.
- ◆ Increased the maximum weekly benefit amount range from \$679-1018 to \$722-1083.
- ◆ Increase minimum weekly benefit basic benefit for dependents allowance from \$34 to \$75.
- ◆ Increased the maximum weekly benefit basic benefit from \$679 to \$722.
- ◆ Increased the maximum potential benefits without dependents from \$20,370 to \$21,660 and with dependents from \$30,540 to \$32,490.

MICHIGAN

- *Amended Statute and Made Administrative Changes*



Legislation:

■ **SB 500** (Public Act 240) was signed by Michigan Governor Rick Snyder on December 22, 2015. The bill would: (1) amend the Michigan Employment Security Act to require an annual, rather than quarterly, determination of the balance of the Unemployment Compensation Fund, for the purpose of setting the taxable wage limit; (2) provide for the determination to be based on the Fund's balance as of the previous June 30; and (3) require the taxable wage limit to be reduced from \$9,500 to \$9,000 for the calendar year if the balance equaled or exceeded \$2.5 billion on that date and were projected to remain at that level for the next quarter. Click [here](#) for a copy of **SB 500**.

■ **HB 4404** (Public Act 57) was signed by Michigan Governor Rick Snyder and became

effective on June 10, 2015. This bill expended the allowable use of the Contingent Fund to include administration of the Talent Investment Agency in the Department of Talent and Economic Development, created by Executive Order 2014-12. Click [here](#) for a copy of HB 4404.

Administrative Changes:

- ◆ Reduced the minimum tax rate from 0.74 to 0.72%.
- ◆ Reduced the taxable wage base from \$9,500 to \$9,000.
- ◆ Amended the Obligation Assessment on all contributing employers to pay off bonds and interest on those bonds.
- ◆ Increased wages required for minimum benefits from \$4,306 to \$4,947 in the base period.
- ◆ Increased wages required for minimum benefits from \$2,871 to \$3,298 in the high quarter.
- ◆ Increased the minimum weekly benefit amount range from \$117-123 to \$135-141.
- ◆ Increased the maximum dependency weekly benefit allowance from \$147 to \$165.

MINNESOTA

– *Amended Statute and Made Administrative Changes*



Legislation:

HB 3, 1St Special Session was signed by Minnesota Governor Mark Dayton on June 13, 2015. The bill: (1) modifies the definition of "preponderance of the evidence" for purposes of making findings of fact in unemployment appeal hearings; (2) clarifies when an applicant who has

previously established an unemployment benefit account is eligible to establish a new account; (3) specifies that the withdrawal of an appeal is not subject to reconsideration or further appeal, but allows a party who withdraws an appeal to file a new appeal if the appeal would still be timely under the statutory appeal period; (4) requires that an employer's shared work plan provide no more than 80 percent of its normal weekly work hours to its employees; (5) provides that receipt of vacation pay will not delay eligibility for unemployment benefits if an applicant 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 six months by the employer from which the applicant was laid off; and (6) provides up to 13 weeks of additional unemployment benefits to applicants who were laid off by a commercial poultry producer as a result of the confirmed presence of avian flu in the poultry producer's stock or its poultry supplier's stock. Click [here](#) for a copy of HB 3.

Administrative Changes:

- ◆ Increased the taxable wage base from \$30,000 to \$31,000.
- ◆ Decreased the new employer rate from 1.76% to 1.59%.
- ◆ Increased the maximum weekly benefit amount from \$640 to \$658.
- ◆ Increased the minimum wage credits required for maximum weekly benefits from \$66,560 to \$68,432 in the base period.
- ◆ Duration of Benefits: Increased the maximum potential benefit amount from \$16,640 to \$17,108; increased the wage credits required for maximum potential benefits from \$66,560 to \$68,432 in the base period.

MISSISSIPPI

- *No Changes Were Made in 2015*



Legislation: None.

Administrative Changes: None.

MISSOURI

- *Amended Statute and Made Administrative Changes*



Legislation:

■ **HB 150** was initially vetoed by Missouri Governor Jay Nixon on May 5, 2015. The veto was constitutionally objected to and ultimately overridden by the Missouri Senate on September 16, 2015, with an effective date of August 28, 2015. On July 26, 2016 the Supreme Court of Missouri found the veto override to be unconstitutional without discussing the merits of the UI law. The bill included provisions that: (1) reduced the maximum number of weeks of unemployment compensation in any benefit year effective January 1, 2016 from a maximum of 20 to a sliding scale of 13 to 20 weeks, depending on the unemployment rate computed twice a year; (2) permits employers purchasing another company that reasonably believes it has been assigned an erroneous experience rating the right to file a timely appeal for recovery of overpayments for the preceding 5 years of such erroneous assignment; and (3) includes severance and termination pay in the definition of wages if the total amount of wages derived from severance pay, if paid to an insured in a lump sum, shall be

pro-rated on a weekly basis at the rate of pay received by the insured at the time of termination for the purposes of determining UI benefits. Click [here](#) for a copy of **HB 150**.

Administrative Changes:

Administrative changes that will now be impacted by the July 26, 2016 decision of the Missouri Supreme Court include:

- ◆ Authorized severance pay and termination pay provided to workers upon termination of employment to be included as wages for the purpose of calculating unemployment benefits paid to claimants.
- ◆ Duration of Benefits: The maximum duration of benefits will be determined by a sliding scale ranging from 13 weeks to 20 weeks, based upon the state's average UI rate.
- ◆ Increased the trigger requiring Employer Contribution Rate Reductions.
- ◆ Added language requiring the Board of Unemployment Fund Financing to meet when borrowing from the federal government exceeds a certain amount.

MONTANA

- *Amended Statute and Made Administrative Changes*



Legislation:

■ **SB 85** was signed by Montana Governor Steve Bullock on February 27, 2015. The bill (1) allows for additional collection of unemployment insurance debt through the federal Treasury Offset Program (TOP); (2) clarifies the department's authority to accept a lump sum repayment plan for overpayments from a UI claimant in limited, specific situations. Click [here](#) for a copy of **SB 85**.

■ **SB 105** was signed by Montana Governor Steve Bullock on March 27, 2015. The bill (1) changes the “Board of Labor Appeals” to the “Unemployment Insurance Appeals Board” to more accurately reflect the type of appeals over which the board has jurisdiction; (2) clarifies that the exclusion of certain services from the definition of employment applies only to state and local government and non-profit employers (i.e., religious, charitable, scientific, literary, or educational); (3) clarifies that the Department will not adjust wages or issue a credit or refund if the wages were used to establish benefit eligibility and more than two years (three, in case of a false claim or failure to disclose a material fact) have passed since the original benefit claim determination was issued; (4) clarifies that an employer may not challenge tax rate schedules and the method of calculation established by statute in an appeal from a determination or redetermination of experience factors or major industrial classification; (5) changes the trigger for rate changes on governmental accounts from two years to one year when benefit charges exceed contributions paid; (6) prevents application of the 50% penalty rate if unpaid taxes, penalties, and interest are \$50 or less as of the cutoff date for the assignment of an employer’s contribution rate for a taxable year; (7) changes language to allow the department to move to electronic transmission of documents to claimants and employers when technologically feasible. Click [here](#) for a copy of **SB 105**.

■ **HB 306** was signed by Montana Governor Steve Bullock on May 5, 2015. The bill sets aside the previous ten week limitation on benefits eligibility for claimants who left work or were discharged because of domestic violence, sexual assault, or stalking and extended the eligibility to the full maximum of 28 weeks. Click [here](#) for a copy of **HB 306**.

■ **SB 405** was signed by Montana Governor Steve Bullock on April 29, 2015. The Montana HELP Act in section 16 of the bill authorizes the application of “knowledge-based authentication

for verifying the identity and employment status of individuals seeking benefits” in order to “reduce, fraud, waste, and abuse in determining and reviewing eligibility for unemployment insurance benefits”. Click [here](#) for a copy of SB 405.

Administrative Changes:

- ◆ Increased the taxable wage base from \$29,500 to \$30,500.
- ◆ Increased the wages required for minimum benefits from \$2,578 to \$2,670 in the base period.
- ◆ Increased the minimum weekly benefit amount from \$134 to \$139.
- ◆ Increased the maximum weekly benefit amount from \$471 to \$487.
- ◆ Increased the minimum wage credits required for maximum weekly benefit amount in the base period to \$25,650 for 1.9% 2 HQ option and \$48,700 for 1.0% total base period option.
- ◆ Increased the maximum potential benefit amount from \$13,188 to \$13,636.

NEBRASKA

– *Amended Statute
and Made
Administrative
Changes*



Legislation:

■ **LB 271** was signed by Nebraska Governor Pete Ricketts on March 5, 2015. The bill: (1) provides that the Commissioner of Labor will receive a salary rather than a salary plus a sum as determined by the Governor; (2) amends how unemployment benefits are computed by eliminating the provisions accounting for the time period prior to Sept. 30, 2006; (3) eliminates the requirement of combined taxes filing and quarterly wage reports for employers whose

annual payroll for either of the two preceding calendar years equaled or exceeded \$500,000 based on years beginning before Jan. 1, 2010; (4) eliminates this provision where a nonprofit organization may elect to become liable for payments in lieu of contributions; and (5) removes the requirement that repaid benefits must be remitted to the State Treasurer, and instead funds will be remitted to the Commissioner of Labor for credit to the Unemployment Compensation Fund. Click [here](#) for a copy of LB 271.

Administrative Changes:

- ◆ 219 NAC 2 - Amended to require all claimants file his or her initial claim application for unemployment insurance benefits online, unless a special accommodation or technical assistance is required.
- ◆ 219 NAC 4 - Amended to strengthen work search requirements. Claimants are required to make a minimum of five job contacts with employers each week. At least one of the five job contacts each week must be made through the Nebraska Department of Labor's web application for Reemployment and Benefit Services. For the first five benefit weeks claimed, at least one of the five job contacts with employers must be an application for suitable work. Beginning with the sixth benefit week claimed, claimants must search for work on at least three separate days of the week and at least two of the five job contacts with employers must be applications for suitable work. Beginning with the fourteenth benefit week claimed, claimants must search for work on at least four separate days of the week and at least two of the five job contacts with employers must be applications for suitable work.
- ◆ All unattached claimants living in Nebraska that are not in an approved training program or a TRADE program are being referred to reemployment services after being determined eligible for their waiting week.

NEVADA

- *Amended Statute and Made Administrative Changes*



Legislation:

■ **AB 154** was signed by Nevada Governor Brian Sandoval on May 11, 2015. The bill removes from the Employment Security Council: (1) the duties to investigate, recommend, advise and assist in the establishment and operation by municipalities, counties, school districts and the State of reserves for public works to be used in times of business depression and unemployment; and (2) the duty to carry on and publish the results of investigations and research studies. Click [here](#) for a copy AB 154.

■ **AB 389** was signed by Nevada Governor Brian Sandoval on June 9, 2015 and was effective October 1, 2015. The bill: (1) allows the Employee Leasing Company (ELC) industry to select the Unemployment Insurance (UI) tax rate it will pay according to the rate of client business to which the employees of the ELC are assigned; (2) authorizes an employee leasing company that applies for a certificate of registration to provide consolidated or combined financial statements with its application; (3) deems the client company of an employee leasing company to be the employer of the employees it leases for purposes of unemployment compensation; and (4) repeals the requirement that an employee leasing company maintain an office in this State. Click [here](#) for a copy of AB 389.

■ **SB 24** was signed by Nevada Governor Brian Sandoval on June 9, 2015 and was effective October 1, 2015. The bill: (1) authorizes certain members of the Nevada Army National Guard and Nevada Air National Guard to receive unemployment benefits under certain circumstances; (2) authorizes the Administrator

of the Employment Security Division of the Department of Employment, Training and Rehabilitation to make certain information available to the Board of Regents of the University of Nevada and the Director of the Department; (3) revises the manner in which certain claims of recipients of benefits for workers' compensation are compared against claims for unemployment benefits to determine whether any simultaneous claiming of benefits has occurred; (4) revises the manner in which a person who has received certain benefits or money may elect a base period; (5) revises the period within which the Administrator may recover certain overpayments; (6) expands the circumstances under which a person may commit unemployment insurance fraud; and (7) provides a penalty. Click [here](#) for a copy of SB 24.

Administrative Changes:

- ◆ Increased the taxable wage base from \$27,800 to \$28,200.
- ◆ Increased the maximum weekly benefit amount from \$412 to \$417.
- ◆ Increased the minimum wage credits required for maximum weekly benefit from \$10,300 to \$10,425 in the high quarter and from \$15,450 to \$15,637 in the base period.
- ◆ Duration of Benefits: Increased the maximum potential benefit amount from \$10,712 to \$10,842; Increased the wage credits required for maximum potential benefits from \$10,300 to \$10,425 in the high quarter and from \$32,136 to \$32,526 in the base period.

NEW HAMPSHIRE

– *No Changes Were Made in 2015*



Legislation: None.

Administrative Changes: None.

NEW JERSEY

– *Amended Statute and Made Administrative Changes*



Legislation:

■ **SB 1622** was signed by New Jersey Governor Chris Christie on May 4, 2015. The bill provides for withholding of state payments to vendors for delinquent unemployment and disability taxes. Click [here](#) for a copy of SB 1622.

■ **SB 2082** was signed by New Jersey Governor Chris Christie on May 4, 2015. The bill provides that an individual is not disqualified from unemployment insurance (UI) benefits for voluntarily leaving work if the individual leaves work with one employer to accept from another employer employment which commences not more than seven days after the individual leaves employment with the first employer, and 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 notifies the first employer that the individual will leave employment on a specified date and the first employer terminates the individual before that date, the seven-day period will commence from the specified date. Click [here](#) for a copy of SB 2082.

■ **SB 2414** was signed by New Jersey Governor Chris Christie on May 4, 2015. The bill: (1) requires the Department of Labor and Workforce Development to establish and maintain a procedure by which personnel access rights to the department's primary system for unemployment claims receipt and processing are comprehensively reviewed every calendar quarter; and (2) states that the procedure must include an evaluation of access needs to the primary unemployment claims receipt and processing system for all department personnel and the adjustment, addition, or deletion of access rights

for department personnel based on the quarterly review. Click [here](#) for a copy of SB 2414.

Administrative Changes:

- ◆ Increased the taxable wage base from \$32,000 to \$32,600.
- ◆ Increased the wages required for minimum benefits from \$3,300 to \$3,360 in the base period.
- ◆ Increased the minimum weekly benefit amount from \$99 to \$100.
- ◆ Increased the maximum weekly benefit amount from \$646 to \$657.
- ◆ Duration of Benefits: Increased the maximum potential benefit amount from \$16,796 to \$17,082; Increased the base period wage credits required from \$27,996 to \$28,356.

NEW MEXICO

– *Made
Administrative
Changes*



Legislation: None.

Administrative Changes:

- ◆ Increased taxable wage base from \$23,400 to \$24,100.
- ◆ Increased maximum tax rate from 5.4 to 6.4%.
- ◆ Increased minimum wages needed in high quarter from \$1,871.03 to \$1,919.63.
- ◆ Increased minimum weekly benefit amount from \$77 to \$79.
- ◆ Increased the maximum weekly benefit amount from \$412 to \$423.
- ◆ Increased minimum wage credits required for maximum weekly benefit amount in high quarter and base period from \$9,646 to \$10,278.

- ◆ Increased the maximum potential benefits without dependents from \$10,712 to \$10,998.
- ◆ Increased the maximum potential benefits with dependents from \$12,012 to \$12,298.

NEW YORK

– *Made
Administrative
Changes*



Legislation: None

Administrative Changes:

- ◆ Increased taxable wage base from \$10,500 to \$10,700.
- ◆ Decreased minimum tax rate from 2.10 to 1.7%.
- ◆ Decreased the maximum tax rate from 9.9 to 9.5%.

NORTH CAROLINA

– *Amended Statute
and Made
Administrative
Changes*



Legislation:

■ **SB 15** was signed by North Carolina Governor Pat McCrory on September 10, 2015. The bill: (1) requires quarterly and annual reporting of measures to track progress of UI program integrity; (2) amends the definition of “actively seeking work” to include at least 5 job contacts (instead of 2) with potential employers per week; (3) clarifies the judicial review process; (4) permits the Division of Employment Security to attach or garnish an employer’s credit card receipts or other third-party payments to collect unpaid employment taxes; (5) requires UI claimants to present photo identification for UI

eligibility; (6) increases the maximum duration of benefits depending on the state UI rate from 12 weeks (rather than 5) when the UI rate is less than or equal to 5.5% up to 20 weeks (rather than 13) when the UI rate is greater than 9%; and (6) creates the Board of Review to determine appeals policies and procedures and to hear appeals arising from the decisions and determinations of the Division. Click [here](#) for a copy of SB 15.

Administrative Changes:

- ◆ Increased the taxable wage base from \$21,700 to \$22,300.
- ◆ Decreased the current minimum tax rate from 0.072% to 0.06%.
- ◆ Set the wages required for minimum benefits in the high quarter at \$5,148.42.

NORTH DAKOTA

– Amended Statute and Made Administrative Changes



Legislation:

■ **HB 1212** was signed by North Dakota Governor Jack Dalrymple on March 12, 2015. The bill makes individuals separating from employment due to stalking eligible for UI benefits if the individual provides: (1) a police or law enforcement record; and (2) a written affidavit provided by a person who has assisted the claimant in dealing with stalking and who is a: (a) licensed counselor, (b) licensed social worker, (c) member of the clergy, (d) director of domestic violence advocate at a domestic violence sexual assault organization, or (e) licensed attorney. Click [here](#) for a copy of HB 1212.

Administrative Changes:

- ◆ Increased taxable wage base from \$35,600 to \$37,200.

- ◆ Increased the new employer rate from 1.07% to 1.62%.
- ◆ Increased the minimum tax rate from 0.10 to 0.28%.
- ◆ Increased the maximum tax rate from 9.7 to 10.72%.
- ◆ Increased the maximum weekly benefit amount from \$594 to \$633.
- ◆ Increased the minimum wage credits required for maximum weekly benefit amount in high quarter from \$15,444 to \$16,458.
- ◆ Increased the minimum wage credits required for maximum weekly benefit amount in base period from \$38,610 to \$41,145.

OHIO

– Amended Statute and Made Administrative Changes



Legislation:

■ **HB 64** was enacted with line item vetoes by Ohio Governor John Kasich on June 30, 2015. The bill: (1) added a state revenue source for unemployment compensation administrative support; and (2) allows the Ohio Attorney General to participate in the federal Treasury Offset Program (“TOP”) in order to collect certified unemployment compensation debt. Click [here](#) for a copy of HB 64.

Administrative Changes:

- ◆ Decreased new construction employer rate from 6.5% to 6.4%.
- ◆ Increased the base period wages required for minimum benefits from \$4,740 to \$4,860.
- ◆ Increased the minimum weekly benefit amount from \$118.50 to \$121.50.

- ◆ Adjusted the maximum weekly benefit amount range from \$ \$424-572 to \$435-\$587.
- ◆ Dependents' Allowances: Increased the range for weekly allowance per dependent from \$1-148 to \$1-152; Increased the limitation on weekly allowance from \$148 to \$152; Increased the minimum weekly basic benefit from \$118 to \$121; Increased the minimum weekly benefit maximum allowance from \$148 to \$152; Increased the maximum weekly basic benefit from \$424 to \$435; Increased the maximum potential benefits without dependents from \$11,024 to \$11,310; Increased the maximum potential benefits with dependents from \$14,872 to \$15,262.
- ◆ Duration of Benefits: Adjusted the range of maximum potential benefit amount from \$11,024 to \$14,872 to \$11,310 to \$15,262; Increased the base period wage credits required from \$22,048 to \$22,620.
- ◆ Rule 4141-5-04 Determination of excluded employment. Rescinded effective 2-2-2015. This rule was rescinded because it merely duplicated what is already in Section 4141.01(B)(3) of the Revised Code that explains what services are not considered in employment.
- ◆ Rule 4141-25-08 Wages reported out-of-state. Rescinded effective 7-1-2015. This rule was rescinded to relieve employers of an unnecessary filing requirement. When an employer pays unemployment contribution tax on an employee in another state this rule was requiring the employer to report the amount of remuneration reported in that other state to Ohio.

OKLAHOMA

– Amended Statute
and Made
Administrative
Changes



Legislation:

■ **HB 1001** was signed by Oklahoma Governor Mary Fallin on May 6, 2015. The bill: (1) exempts certain persons from UI coverage; (2) requires limited liability companies be taxed in the same manner as under the Federal Unemployment Tax Act and Internal Revenue Code; (3) modifies when certain individuals produce certain evidence; (4) modifies requirements for filing claim for unemployment benefits; (5) amends disqualification to receive UI benefits; (6) authorizes the Oklahoma Employment Security Commission to require an individual to personally appear at workforce center and provides for disqualification of benefits for failure to appear; (7) requires the Commission to establish system to identify certain claimants; (8) allows employers to file a specific statement of the objection to a claim by telefax or email; (9) authorizes the Commission to levy employer wages or bank accounts to collect unemployment benefit overpayments; (10) authorizes the Commission to utilize the United States Treasury Offset Program to collect benefit overpayment indebtedness and to collect delinquent employer taxes; (11) modifies references to the Workforce Investment Act programs; (12) modifies employer contribution rate; (13) prohibits eligibility of certain employers to be relieved of benefit wage charge; (14) provides certain contribution rate for certain employers; and (15) authorizes levy for the collection of delinquent unemployment taxes. Click [here](#) for a copy **HB 1001**.

■ **HB 1584** was signed by Oklahoma Governor Mary Fallin on April 27, 2015. The bill states that if a predecessor employer fails to provide a

successor employer with written notice of all current or delinquent contributions, interest, penalties and fees owed to the Oklahoma Employment Security Commission or such notice is knowingly false or fraudulent, prior to the sale of the business the successor employer shall be entitled to the actual damages and expenses incurred from the predecessor employer. Click [here](#) for a copy HB 1584.

Administrative Changes:

- ◆ Increased taxable wage base from \$17,000 to \$17,500.
- ◆ Reduced new employer rate from 2.2% to 1.5%.
- ◆ Increased limits on charges per employer from \$38,200 to \$39,390.
- ◆ Set wages required in high quarter at \$368.
- ◆ Increased maximum weekly benefit amount from \$490 to \$505.
- ◆ Increased minimum wage credits required for maximum weekly benefits in high quarter from \$11,270 to \$11,615.
- ◆ Increased minimum wage credits required for maximum weekly benefits in base period from \$16,905 to \$17,422.
- ◆ Requires individuals completing an Eligibility Review Interview to have 4 work searches per week.

OREGON

– Amended Statute
and Made
Administrative
Changes



Legislation:

■ HB 2439 was signed by Oregon Governor Kate Brown on May 14, 2015. The bill permits the Employment Department to dismiss hearing

requests regarding unemployment insurance issues when there is no longer anything in dispute. Prior to the change, only administrative law judges could issue dismissals, even when the person who requested a hearing withdrew their hearing request or the agency changed the decision that was appealed. Click [here](#) for a copy of HB 2439.

■ HB 2440 was signed by Oregon Governor Kate Brown on May 20, 2015. The bill allows people to receive unemployment insurance (UI) benefits when they leave their local area if they have to leave in order to pursue a job, such as when they have to travel to a business' headquarters as part of the interview process. Click [here](#) for a copy of HB 2440.

■ SB 242 was signed by Oregon Governor Kate Brown on June 22, 2015. The bill expands the Employment Department's use of the Treasury Offset Program (TOP) to include misreported earnings and delinquent UI tax obligations. Prior to the change, TOP was only used to collect overpayments caused by fraud. The bill also makes technical changes to the state's Work Share program. Click [here](#) for a copy of SB 242.

■ SB 243 was signed by Oregon Governor Kate Brown on June 22, 2015. The bill clarifies in statute the department's authority to recover certain overpayments through the Interstate Reciprocal Overpayment Recovery Arrangement (IRORA). The bill also increases the time frame the department has for recovering certain overpayments from three years to 5 years. Click [here](#) for a copy of SB 243.

Administrative Changes:

- ◆ Increased the taxable wage base from \$35,700 to \$36,900.
- ◆ Decreased the current minimum tax rate from 1.5% to 1.2%.
- ◆ Increased the minimum weekly benefit amount from \$128 to \$133.

- ◆ Increased the maximum weekly benefit amount from \$549 to \$567.
- ◆ Duration of Benefits: Increased the maximum potential benefit amount from \$14,274 to \$14,742; Increased the wage credits required for maximum potential benefits from \$43,920 to \$45,360 in the base period.

PENNSYLVANIA

- Made Administrative Changes



Legislation: None.

Administrative Changes:

- ◆ Increased taxable wage base from \$9,000 to \$9,500.

PUERTO RICO

- No Changes Were Made in 2015



Legislation: None

Administrative Changes: None

RHODE ISLAND

- Amended Statute and Made Administrative Changes



Legislation:

■ **HB 5937** (PL 15-112) was signed by Rhode Island Governor Gina Raimondo on June 19, 2015. The bill: (1) clarifies that the Department has one year to re-determine both monetary and non-monetary determinations; (2) stipulates that

newly detected issues can be addressed up to one year from the date of detection, but it may not address an issue that is more than six years old when detected; and (3) allows for the recovery of any benefits paid when an employer's appeal is sustained and the director determines that the claimant was erroneously paid benefits due to fraud committed by the claimant and a 15% penalty and normal interest charges apply. Click [here](#) for a copy of **HB 5937**.

■ **HB 5957** (PL 15-113) was signed by Rhode Island Governor Gina Raimondo on June 19, 2015. The bill (1) stipulates that an individual must be able, available and actively seeking full-time work in order to receive UI benefits; (2) stipulates that a suspension shall be treated as a discharge for proved misconduct and is subject to the same requalification provisions; and (3) extends the time for an employer to return a notice of claim form from seven to ten days. Click [here](#) for a copy of **HB 5957**.

■ **HB 6001** (PL 15-239) was signed by Rhode Island Governor Gina Raimondo on July 10, 2015. The bill allows employers to make voluntary contributions once each year in order to reduce their UI tax rate. Employers must be current on their UI taxes and reports. They must apply within 30 days of the receipt of their rate notice. Click [here](#) for a copy of **HB 6001**.

■ **SB 759** was signed by Rhode Island Governor Gina Raimondo on June 19, 2015. The bill: (1) exempts services performed by self-employed individuals from the definitions of employment for employment security benefit purposes; (2) allows unemployment benefit checks to be directly deposited to an account or through the use of an electronic payment card; (3) clarifies the law so that workers that work full-time would be ineligible for unemployment benefits; and (4) renders employees who are suspended without pay from work at the time of their discharge from being eligible for unemployment benefits. Click [here](#) for a copy of **SB 759**.

■ **SB 761** was signed by Rhode Island Governor Gina Raimondo on June 19, 2015. The bill: (1) authorizes the director of the department of labor and training to reconsider initial monetary determinations made under employment security benefits provisions of the general laws under certain circumstances; (2) authorizes the department to recover overpayments made to certain individuals due to certain fraud committed by the claimant, and (3) establishes a six (6) year limitation when certain issues may be reconsidered. Click [here](#) for a copy of **SB 761**.

■ **SB 813** was signed by Rhode Island Governor Gina Raimondo on July 7, 2015. The bill allows employers to make voluntary contributions to their unemployment account, in order to lower their unemployment insurance tax rate for the following calendar year. Click [here](#) for a copy of **SB 813**.

Administrative Changes:

- ◆ Increased taxable wage base from \$21,200 to \$22,000.
- ◆ Reduced the new employer rate from 2.74% to 2.27%.
- ◆ Reduced the maximum tax rate from 10.0 to 9.79%.
- ◆ Eliminated 0.3% surtax for UI federal loan repayment and interest.
- ◆ Increased wages required for minimum benefits in base period from \$3,200 to \$3,840.
- ◆ Increased wages required for minimum benefits in high quarter from \$1,600 to \$1,920.
- ◆ Increased weekly benefit amount for minimum benefit range from \$44-59 to \$49-64.
- ◆ Increased minimum benefit weeks from 16 to 17.
- ◆ Reduced minimum wage credits required for maximum weekly benefit amount in high

quarter from \$14,701.17 to \$14,688.32.

- ◆ Reduced minimum wage credits required for maximum weekly benefit amount in base period from \$29,402.34 to \$29,376.64.

SOUTH CAROLINA

– *Amended Statute and
Made Administrative
Changes*



Legislation:

■ **HB 3305** was signed by South Carolina Governor Nikki Haley on June 11, 2015. The bill adds oral fluids to the list of specimens from an employee that may be tested in which an employee may be denied UI benefits if that employee tests positive for illegal drug use or the unlawful use of legal drugs. Click [here](#) for a copy of **HB 3305**.

■ **SB 407** was signed by South Carolina Governor Nikki Haley on June 8, 2015. The bill: (1) provides that corporate officers are eligible for UI benefits unless the corporation elects to opt out of the coverage; (2) provides for the opt out process and that the section also applies to individuals who own 25 percent or more stock in a corporation or otherwise exercise an ownership interest in a corporation; (3) provides that persons with a 25 percent ownership interest in any other business entity formed under the laws are eligible for UI benefits unless the business entity elects to opt out of the coverage; and (4) increases penalties for violations. Click [here](#) for a copy of **SB 407**.

Administrative Changes:

- ◆ Reduced new employer rate from 1.55% to 1.39%.
- ◆ Increased the maximum benefit rate from 5.4% to 5.46% based on benefit charges and trust fund rebuild.

SOUTH DAKOTA

– Amended Statute
and Made
Administrative
Changes



Legislation:

■ **HB 1024** was signed by Governor Dennis Daugaard on February 9, 2015. The bill repealed several outdated statutes. The statutes allowed an out-of-state employer who transfers operations to South Dakota to also transfer their unemployment insurance experience to South Dakota. Click [here](#) for a copy of **HB 1024**.

Administrative Changes:

- ◆ Increased the maximum weekly benefit amount from \$352 to \$366.
- ◆ Increased the minimum wage credits required for maximum weekly benefits from \$9,152 to \$9,516 in the high quarter, and from \$16,192 to \$16,836 in the base period.
- ◆ Duration of Benefits: Increased the maximum potential benefit amount from \$9,152 to \$9,516;
- ◆ Increased the wage credits required for maximum potential benefits from \$9,152 to \$9,516 in the high quarter and from \$27,456 to \$28,548 in the base period.

TENNESSEE

– Amended Statute
and Made
Administrative
Changes



Legislation:

■ **SB 102** was signed by Tennessee Governor Bill Haslam on April 10, 2015. The bill: (1) authorizes the sending and receipt by electronic means of notifications, notices, decisions, and correspondence that is necessary for the

administration of the Tennessee Employment Security Law, if person sending or receiving those items agrees to do so through electronic means; (2) removes one-year limitation provision related to the reconsideration of unemployment benefits for individuals convicted of a felony or misdemeanor that caused separation from the individual's employer, and the provision concerning overpayment to such individuals when created as a result of such reconsideration; (3) Removes provision that states any fee or administrative expense imposed by specified agencies of the federal government in connections with an offset of expenses and fees is the responsibility of the debtor; (4) clarifies that the Department may attach the debtor's federal income tax return to collect on UI debts to the extent authorized by federal law; (5) directs that certain interest penalties collected will be directed to the UC special administrative fund and continue to be used to defray the costs of deterring, detecting, or collecting overpayments; and (6) authorizes an employer with 10 to 99 employees, or a person or organization that, as an agent, report wages on a total of at least 10 but not more than 99 employees on behalf of one or more subject employers, to continue to file the wage and premium report in a hard copy or paper format upon submission of an affidavit to the commissioner of labor and workforce development that states it would be an undue hardship for the affiant to submit the report electronically. Click [here](#) for a copy of **SB 102**.

■ **SB 250** was signed by Tennessee Governor Bill Haslam on April 21, 2015, 2015. The bill extends the State Unemployment Compensation Advisory Council to June 30, 2018. Click [here](#) for a copy of **SB 250**.

Administrative Changes:

- ◆ Reduced the taxable wage base from \$9,000 to \$8,000.
- ◆ Reduced the minimum current tax from 0.15% to 0.1%.

TEXAS

- *Amended Statute and Made Administrative Changes*

**Legislation:**

■ **HB 931** was signed by Texas Governor Greg Abbott on May 29, 2015. The bill makes an individual eligible to receive benefits on a claim if the individual has paid benefits in the individual's current benefit year equal to or exceeding two times (instead of 3 times) the individual's benefit amount and has returned to full-time employment after being totally or partially unemployed for at least seven consecutive days or has exhausted the individual's regular benefits for the current benefit year, other than benefits applicable to the waiting period. Effective September 1, 2015. Click [here](#) for a copy of **HB 931**.

■ **HB 1251** was signed by Texas Governor Greg Abbott on June 16, 2015. The bill states that, not later than the second anniversary of a partial acquisition, the predecessor employer and successor employer may jointly submit information necessary for making a determination as to transferring of compensation experience. Effective September 1, 2015. Click [here](#) for a copy of **HB 1251**.

■ **HB 1657** was signed by Texas Governor Greg Abbott on June 16, 2015. The bill removes a provision making an experience-rated employer ineligible to receive a surplus credit rate under the Texas Unemployment Compensation Act if any delinquent contributions are due on the contribution date and instead to make the employer ineligible to receive such a surplus credit rate if any delinquent contributions are due on the computation date. Effective immediately. Click [here](#) for a copy of **HB 1657**.

■ **HB 2732** was signed by Texas Governor Greg Abbott on June 10, 2015. The bill outlines the recovery of UI debt through participation in the

Federal Treasury Offset Program. Click [here](#) for a copy of **HB 2732**.

■ **HB 3150** was signed by Texas Governor Greg Abbott on June 20, 2015. The bill outlines the calculation of taxable wages paid by a professional employer organization (PEO) for the purposes of UI by allowing a PEO to use the client's payments toward the state's \$9,000 taxable wage amount. Effective September 1, 2015. Click [here](#) for a copy of **HB 3150**.

■ **HB 3373** was signed by Texas Governor Greg Abbott on June 17, 2015. The bill clarifies the liability of a reimbursing employer by not requiring payment to be made when a former employee of a political subdivision did not qualify for UI benefits when the employment arrangement ended, such as a situation in which the former employee was discharged for misconduct or the employee voluntarily terminated employment to seek other employment. A reimbursing employer could challenge benefits billed to under these circumstances through the Commission's appeals process. Effective September 1, 2015. Click [here](#) for a copy of **HB 3373**.

■ **HB 3685** was signed by Texas Governor Greg Abbott on June 17, 2015. The bill modified the current employment exception related to rehabilitative service. The exception would only be allowed in cases where the worker was participating in bona fide vocational rehabilitation services with definite reemployment outcomes and timelines. Effective September 1, 2015. Click [here](#) for a copy of **HB 3685**.

■ **SB 529** was signed by Texas Governor Greg Abbott on May 19, 2015. The bill removes certain conditions from the circumstances under which "employment" under the Texas Unemployment Compensation Act does not include service performed for a private for-profit person by a landman and to instead provide for the definition of "landman" by reference to the Private Security Act. Click [here](#) for a copy of **SB 529**.

■ **SB 652** signed June 19, 2015, stipulates that a franchisor is not the employer of a franchisee or the franchisee's employees for the purposes of Texas' employment discrimination law; the Texas Payday Law; the Texas PEO Law; the TUCA; and the Texas Workers' Compensation Act Effective September 1, 2015. Click [here](#) for a copy of **SB 652**.

Administrative Changes:

- ◆ Decreased the current minimum tax rate from 0.47% to 0.45%.
- ◆ Decreased the current maximum tax rate from 7.49% to 7.47%.
- ◆ Decreased the Obligation Assessment surtax maximum from 1.08% to 1.07%.
- ◆ Increased the base period wages required for minimum benefits from \$2,368 to \$2,406. (Changes effective October 1 of each year)
- ◆ Increased the minimum weekly benefit amount from \$64 to \$65. (Changes effective October 1 of each year.)
- ◆ Increased the maximum weekly benefit amount from \$465 to \$479. (Changes effective October 1 of each year.)
- ◆ Increased the minimum wage credits required for maximum weekly benefit amount from \$11,350 to \$11,975 in the high quarter and from \$43,718 to \$44,351 in the base period.

UTAH

– *Amended Statute
and Made
Administrative
Changes*



Legislation:

■ **HB 65** was signed by Utah Governor Gary Herbert on March 25, 2015. The bill (1) removes certain limitations on education and training assistance for a participant in the Family

Employment Program; (2) allows the Unemployment Insurance Division to disclose certain information to a division of the United States Department of Labor. Click [here](#) for a copy of **HB 65**.

Administrative Changes:

- ◆ The taxable wage base increased from \$31,300 to \$32,200.
- ◆ Changed the new employer tax rate range from 1.3%-7.3% to 1.2% - 7.2%.
- ◆ Decreased the minimum rate on the lowest schedule from 0.30% to 0.20%.
- ◆ Decreased the maximum rate on the lowest schedule from 7.30% to 7.20%.
- ◆ Decreased the minimum rate on the highest schedule from 1.30% to 0.20%.
- ◆ Decreased the maximum rate on the highest schedule from 7.30% to 7.20%.
- ◆ Decreased the current minimum tax rate from 0.30% to 0.20%.
- ◆ Decreased the current maximum tax rate from 7.30% to 7.20%.
- ◆ Increased the base period wages required for minimum benefits and minimum duration from \$3,400 to \$3,500.
- ◆ Increased the maximum weekly benefit amount from \$496 to \$509.
- ◆ Increased the minimum wage credits required for maximum weekly benefits from \$12,792 to \$13,026 in the high quarter, and from \$19,188 to \$19,539 in the base period.
- ◆ Duration of Benefits: Increased the maximum potential benefit amount from \$12,896 to \$13,234; increased the wage credits required for maximum benefits from \$13,026 to \$13,364 in the high quarter and from \$48,244 to \$49,015 in the base period.

VERMONT

- *Made
Administrative
Changes*



Legislation: None.

Administrative Changes:

- ◆ Increased the taxable wage base from \$16,400 to \$16,800.
- ◆ Changed the qualifying formula for minimum benefits and duration to “\$2,386 in one quarter plus BP wages of at least 40% of HQW.”
- ◆ Increased the minimum wage credits required for maximum weekly benefit amount from \$2,312 to \$2,386 in the high quarter and from \$19,620 to \$20,070 in the base period.
- ◆ Increased the minimum weekly benefit amount from \$73 to \$74.
- ◆ Increased the maximum weekly benefit amount from \$436 to \$446.
- ◆ Duration of Benefits: Increased the maximum potential benefit amount from \$11,336 to \$11,596.

VIRGINIA

- *Made
Administrative
Changes*



Legislation: None.

Administrative Changes:

- ◆ Decreased the new employer rate from 2.84% to 2.57%.
- ◆ Reduced the minimum employer tax rate from 0.44% to 0.17%.
- ◆ Reduced the maximum employer tax rate from 6.54% to 6.27%.

VIRGIN ISLANDS

- *Made
Administrative
Changes*



Legislation: None.

Administrative Changes:

- ◆ Increased the taxable wage base from \$22,900 to \$23,000.
- ◆ Increased the minimum tax rate from 0.10% to 1.5%.
- ◆ Reduced the maximum tax rate from 9.0% to 6.0%.
- ◆ Increased the maximum weekly benefit amount from \$477 to \$480.
- ◆ Increased the minimum wage credits required for maximum weekly benefit amount from \$12,402 to \$12,480 in the high quarter and from \$18,603 to \$18,720 in the base period.
- ◆ Duration of Benefits: Increased the maximum potential benefit amount from \$12,402 to \$12,480; Increased the wage credits required for maximum potential benefits from \$12,402 to \$12,480 in the high quarter.

WASHINGTON

- Made Administrative Changes



Legislation: None.

Administrative Changes:

- ◆ Increased the taxable wage base from \$42,100 to \$44,000.
- ◆ Decreased the minimum tax rate from 0.14% to 0.13%.
- ◆ Decreased the maximum tax rate from 5.82% to 5.72%.
- ◆ Increased the minimum weekly benefit amount from \$151 to \$158.
- ◆ Increased the maximum weekly benefit amount from \$637 to \$664.
- ◆ Increased the minimum wage credits required for maximum weekly benefit amount from \$16,546 to \$17,247 in the high quarter and from \$33,092 to \$34,494 in the base period.
- ◆ Duration of Benefits: Increased the maximum potential benefit amount from \$16,562 to \$17,264; Increased the wage credits required for maximum potential benefits from \$16,546 to \$17,247 in the high quarter and from \$33,092 to \$34,494 in the base period.
- ◆ Specified that employers using worksharing are again liable for benefit charges for workshare weeks paid after June 28, 2015.

WEST VIRGINIA

- Amended Statute



Legislation:

■ **HB 2878** was signed by West Virginia Governor Earl Ray Tomlin on April 1, 2015. The bill requires the state to create an online business portal to among other things accept electronic UI tax payments from employers. Click [here](#) for a copy of HB 2878.

Administrative Changes: None.

WISCONSIN

- Amended Statute and Made Administrative Changes



Legislation:

■ **AB 416 (Act 86)** was signed by Wisconsin Governor Scott Walker on November 11, 2015. The bill: 1) authorizes DWD to issue a determination that an out-of-state employer who makes an erroneous payment is at fault for failing to respond to the agency's request and specifies that the same procedures that apply to such determinations for in-state employers apply to determinations regarding out-of-state employers; 2) states that if an employee is included in a work-share program, then the employee must receive benefits as calculated under the work-share program, and not as a percentage of benefits for partial employment; and 3) authorizes DWD to utilize the treasury offset program (TOPS) to recoup funds owed to the department by any employer or individual who is found personally liable for the funds following statutory proceedings, provided that no appeal is pending

and that the time for taking an appeal or review has expired. Click [here](#) for a copy of AB 416.

■ **SB 21** ([Act 55](#)) was signed by Wisconsin Governor Scott Walker with a partial veto on July 12, 2015. The bill: (1) requires DWD to establish a program to require claimants who apply for regular UI benefits to submit to drug tests; (2) requires DWD to determine, when a claimant applies for regular UI benefits, whether the claimant is an individual for whom suitable work is only available in an occupation described in the federal regulations that requires drug screening; (3) provides that, if the claimant declines to submit to such a test, the claimant is ineligible for UI benefits for 52 weeks or until a subsequent claim for benefits, whichever is later; (4) states that if the claimant submits to the drug test, but does not test positive for any controlled substance without a valid prescription, the claimant may receive UI benefits if otherwise eligible and may not be required to submit to any further drug test until a subsequent claim for benefits; (5) states that if the claimant submits to the drug test and tests positive for one or more controlled substances without a valid prescription, the bill provides that the claimant is ineligible for UI benefits for 52 weeks or until a subsequent claim for benefits, whichever is later, except that following the positive test, the claimant may maintain his or her eligibility for UI benefits by enrolling in a state-sponsored substance abuse treatment program and undergoing a state-sponsored job skills assessment; (6) requires DWD to promulgate rules to identify occupations for which drug testing is regularly conducted in this state and to apply to claimants for whom suitable work is only available in one of the occupations identified by DWD; (7) allows an employing unit to voluntarily submit to DWD the results of a drug test that was conducted on an individual as pre-employment screening or that an individual declined to submit to such a test and states that if the results of the test indicate that the individual has tested positive for one or more controlled substances without a valid prescription,

or if the individual declined to submit to such a test, the bill provides that there is a rebuttable presumption that the claimant has failed to accept suitable work when offered; (8) requires DWD to define by rule what constitutes suitable work for claimants, and requires that the rule specify different levels of suitable work based upon the number of weeks that a claimant has received benefits in a given benefit year; and (9) raises the administrative penalty from 15 percent to 40 percent of the benefit payments erroneously paid to an individual if a claimant for UI benefits conceals any material fact relating to his or her eligibility for UI benefits or conceals any of his or her wages or hours worked (act of concealment) in addition to making the claimant ineligible for benefits in an amount ranging from two to eight times the claimant's weekly benefit rate. Click [here](#) for a copy of SB 21.

Administrative Changes:

- ◆ Employees laid off with a recall date with the same employer are not required to search for work if the recall date is within 8 weeks of the layoff, which may be extended to 12 weeks. Previous law permitted an unlimited work search waiver time for employees laid off with a recall date.
- ◆ Decreased the tax rate for new employers from 3.60% to 3.25% for employers with payroll under \$500,000 (new construction industry employers continue at the 6.60% rate).
- ◆ Decreased the tax rate for new employers from 4.10% to 3.40% for employers with payroll over \$500,000 (new construction industry employers continue at the 6.60% rate).
- ◆ Decreased the minimum tax rate from 0.27% to 0.05% for employers with payroll under \$500,000.
- ◆ Decreased the minimum tax rate from 0.70% to 0.10% for employers with payroll over \$500,000.



WYOMING

- *Amended Statute and Made Administrative Changes*



UWC wishes to acknowledge that many of the legislative summaries were derived or excerpted from analyses prepared by various state agencies or research bureaus and the U.S. Department of Labor.

Legislation:

- **HB 139** was enacted with signatures from the Wyoming House Speaker and Senate President on February 26, 2015. The bill increases the time limit for review and redetermination of benefit claims from 15 to 28 days after the mailing or delivery of notice of benefits charged to the employer account for relief of benefits charges. Click [here](#) for a copy of **HB 139**.

Administrative Changes:

- ◆ Increased the taxable wage base from \$24,700 to \$25,500.
- ◆ Decreased the Solvency Adjustment Factor from 0.0001% to 0.0000%.
- ◆ Decreased the Pool Costs Adjustment Factor from 0.168% to 0.162%.
- ◆ Decreased the Employment Support fund Assessment from 0.112% to 0.108%.
- ◆ Increased the maximum weekly benefit amount from \$475 to \$491.
- ◆ Increased the minimum wage credits required for maximum weekly benefit amount from \$11,875 to \$12,275 in the high quarter and from \$16,625 to \$17,185 in the base period.
- ◆ Duration of Benefits: Increased the maximum potential benefit amount from \$12,350 to \$12,776; increased the wage credits required for maximum potential benefits from \$11,875 to \$12,275 in the high quarter and from \$41,167 to \$42,554 in the base period.

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