

Amendments to State Unemployment Insurance Laws

U.S. DEPARTMENT OF LABOR
Employment and Training Administration
Washington, D.C. 20210

REPORT ON STATE LEGISLATION

REPORT NO. 4
November 2008

INDIANA	HB 1219 (CH 138)	ENACTED March 24, 2008 Effective Retroactive to March 15, 2008
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Administration

Provides that the department may operate a data match system with each financial institution doing business in Indiana. Sets forth the conditions, requirements, procedures to follow for both the institutions and the department. Provides that all information provided by a financial institution is confidential and is available only to the department or its agents for use only in the collection of unpaid financial assessments. Provides that certain individuals who knowingly or intentionally disclose for a purpose other than the collection of unpaid final assessments information provided by a financial institution that is confidential commits a Class A misdemeanor.

Financing

Removes the provision relating to the expenditure, use, authorization, and approval of the special employment and training services fund for acquiring lands, building and erection of buildings, and leases and contracts and construction necessary for the proper administration of the unemployment insurance law. Provides for use of these funds for specified training purposes.

Nonmonetary Eligibility

Provides that for the purpose of deductible income only, remuneration for services from employing units does not include compensation made under a valid negotiated contract or agreement in connection with a layoff or plant closure, without regard to how the compensation is characterized by the contract or agreement.

Provides that deductible income does not include a supplemental unemployment insurance benefit made under a valid negotiated contract or agreement.

Modifies the definition of deductible income to include a week in which a payment is actually received by an individual, payments made by an employer to an individual who accepts an offer from the employer in connection with a layoff or a plant closure; or except as otherwise provided, the part of a payment made by an employer to an individual who accepts an offer from the employer in connection with a layoff or a plant closure if that part is attributable to a week and the week occurs after an individual receives the payment, and was used under the terms of a written agreement to compute the payment.

Provides that a person who accepts a layoff under an inverse seniority clause of a validly negotiated contract and otherwise meets the eligibility requirements is entitled to receive

benefits in the same amount, under the same terms, and subject to the same conditions as any other unemployed person; however, this does not apply to a person who elects to retire in connection with a layoff or plant closure and receive pension, retirement, or annuity payments; except as otherwise provided, a person who (1) accepts an offer of payment or other compensation offered by an employer to avert or lessen the effect of a layoff or plant closure; and (2) is otherwise eligible is entitled to receive benefits in the same amount, under the same terms, and subject to the same conditions as any other unemployed person. (Applicable to initial claims filed for weeks that begin after March 14, 2008.)

MARYLAND

HB 432
(CH 660)

ENACTED May 22, 2008
EFFECTIVE October 1, 2008

Appeals

Establishes a Lower Appeals Division in the Department of Labor, Licensing, and Regulation to hear and decide appeals from the determinations of the claims examiners conducted by hearing examiners.

Provides that a claimant or employing unit entitled to a notice of a determination or redetermination may appeal to the Lower Appeals Division such notice within 15 days after mailing or delivery.

Provides that the decision of the hearing examiner is final unless an appeal is filed with the Board of Appeals within 15 days after the notice was mailed or delivered; provides that the time of appeal may be extended for good cause.

Requires the Board of Appeals to hear and decide appeals from the decisions of the Lower Appeals Division and claims for benefits.

Provides that hearing examiners will not be appointed to the Board of Appeals, and hearings and appeals before the Board of Appeals will not be conducted by hearing examiners.

MINNESOTA

HB 1812
(CH 363)

ENACTED May 29, 2008
EFFECTIVE May 29, 2008 or as otherwise indicated

Extensions and Special Programs

Provides extra benefits to eligible applicants laid off due to lack of work from the Ainsworth Lumber Company plant in Cook, Minnesota; establishes the eligibility conditions; provides that the weekly amount of extra benefits is the same as the weekly regular benefit amount, and the maximum amount of extra benefits available is equal to 13 times the weekly benefit amount. The program expires on December 27, 2008. (Effective May 30, 2008, and applies retroactively from January 1, 2008.)

Requires the Commission to accept initial and continued requests for unemployment benefits and pay such benefits to residents of Hubbard County employed as a technician or inspector for Northwest Airlines, Inc., and stopped working because of a labor dispute between the Aircraft Mechanics Fraternal Association and Northwest Airlines, Inc. (Effective May 30, 2008, and applies retroactively from August 21, 2005.)

Financing

Provides that extra benefits paid will not be used in computing the experience rating of the Ainsworth Lumber Company. (Effective May 30, 2008, and applies retroactively from January 1, 2008.)

MISSOURI

HB 2041
(CH 288)

ENACTED June 25, 2008
EFFECTIVE October 1, 2006

Administration

Provides that a notice of each initial claim filed by an individual who establishes a benefit year must be promptly mailed to each base period employer, except to any contributing base period employer which paid such individual gross wages in the amount of \$400 or less during such individual's base period.

Provides that any notice of claim or notice of determination required to be mailed to an employer or claimant may be transmitted electronically if requested. The date the division transmits such notice of claim or notice of determination must be deemed the date of mailing for purposes of filing a protest to the notice or claim or filing an appeal concerning a notice of determination.

Modifies the law concerning the disclosure of confidential information obtained from any employing unit or individual.

Establishes penalties for violating the disclosure provisions for confidential information.

Appeals

Provides that if the last employer or any base period employer files a written protest against the allowance of benefits based upon the refusal to accept suitable work when offered, either through the division or directly by such last or base period employer, and such protest is filed within 10 calendar days of the claimant's refusal of work, such employer must be deemed an interested party to any determination concerning the claimant's refusal of work until such time as the issue or issues raised by the protest are resolved by a determination or decision which has become final.

Provides that any base period employer or any employing unit, which employed the claimant since the beginning of the base period, who files a written protest against the allowance of benefits based upon not being able to work or available for work must be deemed an interested party to any determination concerning claimant's ability to work or availability for work until such time as the issue or issues raised by the protest are resolved by a determination or decision which has become final.

Financing

Provides that for calendar years 2009, 2010, and 2011, each employer liable for contributions, except employers with a contribution rate equal to zero, must pay an annual unemployment automation surcharge equal to five one-hundredths of one percent of such employer's total taxable wages for the 12-month period ending the preceding June 13. This percentage may be reduced to ensure that the total amount of surcharge due from all employers will not exceed \$13 million annually. Each employer liable to pay such surcharge must be notified of the amount due by March 31 of each year, and such amount will be considered delinquent 30 days thereafter. Delinquent unemployment automation surcharge

amounts may be collected in the manner provided and must be deposited in the unemployment automation fund.

Provides that for calendar years 2009, 2010, and 2011, the otherwise applicable unemployment contribution rate of each employer liable for contributions will be reduced by five one-hundredths of one percent, but will not be less than zero.

Creates the "Unemployment Automation Fund", which will consist of the unemployment automation surcharge money collected and such other state funds appropriated by the general assembly. Upon appropriation, requires money in the fund to be used solely for the purpose of providing automated systems, and the payment of associated costs, to improve the administration of the state's unemployment insurance program.

Nonmonetary Eligibility

Requires the claimant to make a claim for benefits within 14 days from the last day of the week being claimed to be eligible for benefits. Allows an extension from 14 to 28 days for good cause.

Provides that a claimant is eligible for benefits if the claimant has reported to an employment office to participate in a reemployment assessment and reemployment services as directed by the deputy or designated staff of an employment office, unless the deputy determines that good cause exists for failure to participate and is ineligible for failing to report beginning on the first day of the week which the claimant was scheduled to report and ending on the last day of the week preceding the week during which the claimant does report in person.

Provides that a "war on terror veteran" is a Missouri resident who serves or has served in the military and is or was a member of the National Guard or a member of a United States armed forces reserves unit who was officially domiciled in the state of Missouri immediately prior to deployment. (Previous law required the person to be a member of the Missouri National Guard.)

Overpayments

Changes the method for recovering an overpayment for a "war on terror veteran" by providing that the division of employment security must pursue recovery of overpaid unemployment compensation benefits against any person receiving such overpaid benefits through billing, setoffs against state tax refunds, setoffs against federal tax refunds to the extent permitted by federal law, intercepts of lottery winnings, and collection efforts.

NORTH CAROLINA

SB 741
(CH 157)

ENACTED August 3, 2008
EFFECTIVE January 1, 2010

Financing

Deletes the language providing that any nonprofit employer formerly paying contributions or an Indian tribe employing unit that had been paying contributions for at least 3 consecutive calendar years that elects and qualifies to change to a reimbursement basis may be relieved of paying the 1.0 percent of taxable wages if certain conditions are met based on the experience ratings of 1.7 or less, 2.7 but more than 1.7, and 2.7 or more.

Requires any nonprofit organization electing to make payments in lieu of contributions to secure such election by posting a surety bond from an insurance company duly licensed to

conduct business in this State, or obtain an irrevocable letter of credit with the Commission to insure the payments in lieu of contributions. Requires any surety bond posted be in force for at least 2 calendar years and renewed with the approval of the Commission. Allows the Commission to adopt rules to implement this requirement.

Deletes the language providing that as of August 1, any credit balance remaining in the employer's account or Indian tribe employing unit's account (after all applicable postings) in excess of the allowable amounts for the 12 months ending on June 30 preceding the computation date must be refunded, and that any such refund must be made prior to February 1 following the computation date.

Deletes the language providing that upon a change in election from reimbursement to contribution payments, or upon termination of coverage and after all applicable benefits paid based on wages paid prior to such change in election or termination of coverage have been charged, any credit balance in the account must be refunded to the employer or to the Indian tribe employing unit.

OKLAHOMA

SB 1531
(CH 132)

ENACTED May 8, 2008
EFFECTIVE November 1, 2008

Administration

Provides for a definition of "reopened claim" and "continued claim series".

Provides for various methods of delivering the drug or alcohol testing policy to employees and persons offered employment.

Requires the Commission, on or before December 31, 2008, to provide a method for employers to file the Employer's Quarterly Contributions and Wage Report for state unemployment taxes through the Internet and a method to pay such taxes through an electronic payment system utilizing the Internet.

Deletes the provision requiring claims for exemptions and any other matter relating to the levy of unemployment compensation to be filed with 10 days of the date of service of the levy and instead provides that an order of exemption may relate back no more than 30 days before the filing of the claim for exemption and must extend no further than the expiration date or termination of the levy.

Appeals

Requires the Board of Review to certify and file with the court a certified copy of the record of the case within 60 days of the date of service of the petition. (Previously, within 60 days of the filing of the petition.)

Financing

Requires an Indian tribe or tribal unit electing to make payments in lieu of contributions to notify the Commission in writing before the last day of January of the calendar year in which the tribe wishes to begin making reimbursement payments. Provides that the Indian tribe will be liable for reimbursement payments in lieu of contributions if the Commission determines the Indian tribe is eligible to exercise its option.

Nonmonetary Eligibility

Clarifies that when adjudicating a separation from employment in an initial claim or

additional initial claim, disqualification continues for the full period of unemployment next ensuing after leaving work voluntarily without good cause connected to the work and until becoming reemployed and having earned wages equal to or in excess of 10 times the weekly benefit amount.

Provides that when adjudicating a separation from employment during a continued claim series, disqualification will be for the week of the occurrence of leaving work voluntarily without good cause connected to the work.

Provides that promptly after notification of the claimant's separation from an employment obtained during a continued claim series, written notification must be given to the last separating employer. Provides that notices to separating employers during a continued claim series must be given to the last employer in the claim week without regard to length of employment.

The provision concerning post-accident testing for drugs or alcohol which provides that no employee who tests positive for the presence of certain substances, alcohol, illegal drugs, or illegally used chemicals will be eligible for compensation unless the employee proves by a preponderance of the evidence that they were not the proximate cause of the injury or accident, no longer applies to unemployment compensation.

UTAH	HB 159	ENACTED March 18, 2008
	(CH 40)	EFFECTIVE June 4, 2008

Administration

Provides that the Commissioner may not disclose information obtained from a professional employer organization except in aggregate form that does not identify an individual professional employer organization or client. Allows the Commissioner to disclose information to a government entity if the information is required to perform the government entity's duties. Requires co-employer agencies to treat this information obtained as confidential unless disclosure is required under the unemployment insurance law or the Government Records Access and Management Act.

Financing

Defines and establishes new requirements for professional employer organizations.

Provides that a covered employee of the professional employer organization is considered the employee of the professional employer organization. Requires the professional employer organization to:

- pay contributions, penalty, or interest required on wages paid to covered employees;
- report and pay a required contribution to the unemployment compensation fund when due using the state employer account number and the contribution rate of the professional employer organization, and;
- unless a client is otherwise eligible for experience rating, treat a client as a new employer without a previous experience record beginning on the day which the agreement between the client and the professional employer organization terminates or the professional employer organization fails to submit a report or make a tax payment when due as required by chapter.

WISCONSIN

SB 431 ENACTED March 5, 2008
(Act 59) EFFECTIVE March 5, 2008 or as otherwise indicated

Administration

Requires the department to prescribe the manner and form for filing quarterly wage reports electronically, not only by using the Internet. (First applicable with respect to reports required to be filed for the 3rd quarter of 2008.)

Requires employers electing to defer payment of its first quarter contributions to file contribution reports quarterly, unless excused. (First applicable with respect to contributions payable for the 1st quarter of calendar year 2009.)

Establishes that the following employers must file certain reports electronically:

Employers of at least 25 employees (was 50) not using an employer agent must file electronic contribution reports in the manner and form prescribed by the department. (First applicable with respect to reports required to be filed for the 3rd quarter of 2008.)

Employers electing to defer payment of first quarter contributions must file the election electronically, and must file their employment and wage reports electronically in the manner and form prescribed by the department. (First applicable with respect to contributions payable for the 1st quarter of calendar year 2009.)

An employer agent that prepares reports on behalf of less than 25 employers must file contribution reports electronically unless the department waives the requirement. (First applicable with respect to reports required to be filed for the 3rd quarter of 2008.)

Delinquent employers of at least 25 employees (was 50) not using an employer agent must file quarterly reports electronically in the manner and form prescribed by the department quarterly unless excused from filing. (First applicable with respect to reports required to be filed for the 3rd quarter of 2008.)

Removes the language regarding the electronic filing requirements for employer agents that file those reports on behalf of 25 or more employers. (First applicable with respect to reports required to be filed for the 3rd quarter of 2008.)

Requires each employer whose net total contributions paid or payable for any 12-month period ending on June 30 are at least \$10,000 to pay all contributions by means of electronic funds transfer beginning with the next calendar year, and continue these payments by such means unless that requirement is waived. Requires each employer agent to pay all contributions on behalf of each employer that is represented by the agent by means of electronic funds transfer. (First applicable with respect to contribution payments made after December 31, 2008.)

Removes the option of considering any report or payment from contributing employers to be timely if, when mailed, it is either postmarked no later than the due date or is received by the department no later than 3 days after the due date. (First applicable with respect to reports required to be filed for the 3rd quarter of 2008.)

Appeals

Provides that in a hearing before an appeal tribunal, a departmental record relating to

benefit claims constitutes prima facie evidence and must be admissible to prove that an employer provided or failed to provide complete and correct information in a fact finding investigation of the claim. (First applicable with respect to appeals filed on April 6, 2008.)

Financing

Makes permanent the provisions that require that benefits be charged unless benefits are erroneously paid without fault on the part of the employer.

Provides, except as otherwise specified, that the employer's contribution rate will be 2.5 percent of its payroll (previously 2.7 percent) for each of the first 3 calendar years after becoming liable or electing contributory status in each of the following circumstances:

Each time a contributing government unit elects or reelects contribution financing;
or
When a nonprofit organization elects reimbursement financing and the election is terminated; or
If an Indian tribe or tribal unit terminates an election; or
For contributing employers, except as otherwise provided, and except as additional contributions apply.

(Applicable with respect to payrolls beginning on January 1, 2009.)

Provides a revised experience rate tax table with 4 schedules—A, B, C, and D. The range of rates for the most favorable schedule is 0.0 percent to 8.50 percent and for the least favorable schedule is 0.07 percent to 8.50 percent. (Applicable with respect to payrolls beginning on January 1, 2009.)

Provides a revised solvency tax table with 4 schedules—A, B, C, and D. The minimum solvency rate is 0.0 percent and the maximum solvency rate is 1.35 percent. (Applicable with respect to payrolls beginning on January 1, 2009.)

Provides that employers' solvency contribution payments are due on the same due date their quarterly contribution payments are due.

Clarifies that each professional employer organization that enters into an employee leasing agreement with a client during any calendar quarter must submit a report no later than the due date for payment of contributions. (First applicable with respect to contributions payable for the 3rd quarter of 2008.)

Increases the taxable wage base from \$10,500 to \$12,000 for calendar years 2009 and 2010, to \$13,000 for calendar years 2011 and 2012, and to \$14,000 for calendar years after 2012.

Extends the period that contributing employers must pay an assessment to the administrative account from each year prior to the year 2008 to for each year prior to the year 2010.

Provides that the department may electronically provide a means whereby an employer that files its employment and wage reports electronically may determine the amount of contributions due for payment by the employer for each quarter. If an employer that owes a payment of contributions electronically files its quarterly employment and wage reports as prescribed, the department may require the employer to determine electronically the

amount of contributions due for payment by the employer based on the employer's contribution rate for each quarter. In such case, the employer is excused from filing contribution reports as otherwise required. Payments are due for each quarter at the close of the month next following the end of the applicable calendar quarter, except as otherwise authorized, or as the department may assign a later due date.

Establishes that any employer delinquent in making any quarterly wage report must pay a tardy filing fee of \$50 for each delinquent quarterly report. (Previously, tardy fee was \$25 for 1-100 employees and \$75 for over 100 employees.) In addition to the \$50 fee, an employer or employer agent failing to file electronic reports in the manner and form prescribed may be assessed a penalty of \$15 (was \$10). (First applicable with respect to reports required to be filed for the 3rd quarter of 2008.) Increases the additional \$15 tardy fee to \$20 with respect to reports required to be filed for the 3rd quarter of 2009.

Establishes that in addition to the \$50 tardy filing fee, an employer or employer agent failing to make required contributions by electronic funds transfer and paying contributions inconsistent with the law, will be assessed a penalty of the greater of \$50 or ½ percent of the total contributions paid by the employer or employer agent for the quarter in which the violation occurs. Specifies that this penalty must be paid to the administrative account and may be used by the Department to make certain payments. (First applicable with respect to contribution payments made after December 31, 2008.)

Provides that except as otherwise provided, an employer that has a first quarter contribution liability of \$1,000 (previously \$5,000) or more may elect to defer payment to later due dates beyond the established due date of not more than 60 percent of its first quarter contribution liability, and under certain conditions, without payment of interest. (First applicable with respect to contributions payable for the 1st quarter of calendar year 2009.)

Adds that if an employer fails to electronically file its employment and wage report by a specified due date, then all unpaid contribution liability for the first quarter is delinquent and, interest thereon is payable from April 30 of the year in which the liability accrues. (First applicable with respect to contributions payable for the 1st quarter of calendar year 2009.)

Monetary Entitlement

Eliminates the provision that limited individual's maximum benefit amount to 10 times the weekly benefit amount in those instances where a parent is employed by a partnership or limited liability company that is treated as a partnership or by a corporation or limited liability company treated as a corporation, provided the partnership or corporation is owned by their child. (Applicable with respect to benefit years which begin on or after April 6, 2008.)

Specifies that for qualifying purposes, a claimant must have combined base period wages equal to at least 35 times (was 30) the claimant's weekly benefit rate to start a benefit year. The qualifying requirement of 4 times the weekly benefit rate in one or more quarters outside the highest quarter of the base period still applies. (Applicable with respect to benefit years which begin on or after April 6, 2008.)

Increases the minimum weekly benefit amount from \$53 to \$54 and the maximum weekly benefit amount from \$355 to \$363 beginning on January 4, 2009.

Increases the minimum high quarter wages required for the minimum weekly benefit amount from \$1,325 to \$1,350 beginning on January 4, 2009.

Increases the minimum base period wages required for the minimum weekly benefit amount from \$1,590 to \$1,890 beginning on January 4, 2009.

Increases the minimum high quarter wages required for the maximum weekly benefit amount from \$8,875 to \$9,075 beginning on January 4, 2009.

Increases the minimum base period wages required for the maximum weekly benefit amount from \$10,650 to \$12,705 beginning on January 4, 2009.

Provides that all amounts forfeited by employing units who aid and abet or attempt to aid and abet claimants in acts of concealment and administrative assessments collected from persons making a false statement or representation in order to obtain benefits in the name of another person must be credited to the administrative account. (Applicable with respect to specific determinations issued on or after April 6, 2008.)

Provides that when a claimant is ineligible to receive benefits for any week for concealing wages, the provision disregarding the first \$30 of wages and reducing the weekly benefit payment by 67 percent will not apply. (Applicable with respect to specific determinations issued on or after April 6, 2008.)

Clarifies that an individual will not be disqualified nor have a reduction in benefits due solely to time spent in specified training.

Nonmonetary Eligibility

Provides that if a claimant is absent from work with a current employer for 16 hours or less in a given week (including the first week of an absence resulting from a leave of absence, or the week in which a suspension or termination occurs) because the claimant was unable to work or unavailable for work, the claimant may be eligible for some benefits for that week under the benefit reduction formula. However, if a claimant is absent from work with a current employer for any of these reasons for more than 16 hours in a given week, the claimant is ineligible for any benefits for that week. A claimant remains eligible for benefits while the claimant is enrolled in certain employment related training. (Applicable with respect to specific determinations issued on or after April 6, 2008.)

Provides that, except as provided in the case of an employee that is absent from work for 16 hours or less, if an employee's employment is suspended by the employee or the employee's employer or an employee is terminated by the employee's employer, due to the employee's unavailability for work or inability to perform suitable work otherwise available with the employee's employer, or if the employee is on a leave of absence, the employee is ineligible for benefits while the employee is unable to work or unavailable for work. (Applicable with respect to specific determinations issued on or after April 6, 2008.)

Repeals the provision providing that the employee's eligibility for benefits for a partial week will be reduced by the amount of wages that the employee could have earned in work had leave not been granted or had the suspension or termination not occurred.

Establishes that if an employee is not disqualified for being discharged for failure to notify the employer of an absenteeism or tardiness, the employee may be disqualified for being discharged under the misconduct connected with the employee's work provision.

Makes permanent the provisions concerning a discharge for failure to notify the employer of absenteeism or tardiness by repealing the effective dates.

Overpayments

Modifies the overpayment provision regarding fraudulent claims by providing that a claimant must forfeit the following amount of benefits and be disqualified from receiving benefits if a claimant in filing (1) an application for benefits or claim for any week conceals any eligibility material fact or (2) a claim for any week conceals any wages earned in or paid or payable for that week:

An amount equal to the claimant's weekly benefit rate for the week for which the claim is made for each single act of concealment occurring before the date of the first determination of concealment;

Three times the claimant's benefit rate for the week in which the claim is made for each single act of concealment occurring after the date of the first determination of concealment in which a penalty is applied under the first dot point above but, on or before the date of the first determination of concealment in which a penalty is applied; and

Five times the claimant's benefit rate for the week in which the claim is made for each single act of concealment occurring after the date of the first determination of concealment in which a penalty is applied under the second dot point above.

Formerly, the claimant had to forfeit not less than 25 percent of not more than 4 times the claimant's benefit rate which results in no overpayment, or in the case of an overpayment of less than 50 percent of the benefit rate of not less than 1 nor more than 4 times the claimant's benefit rate when the concealment results in an overpayment of 50 percent or more of the benefit rate. (The above provisions are applicable with respect to specific determinations issued on or after April 6, 2008.)

Repeals the provision regarding any forfeiture amount by a claimant of less than \$1 will be rounded up to the nearest whole dollar. (Applicable with respect to specific determinations issued on or after April 6, 2008.)

Adds that any employing unit that attempts to aid and abet a claimant in committing an act of concealment may be penalized by having to forfeit an amount equal to the amount of the benefits improperly received due to the concealment and additional penalties will be imposed as indicated below. (Applicable with respect to specific determinations issued on or after April 6, 2008.)

Establishes that any employing unit that aids and abets a claimant in committing or attempts to aid and abet a claimant in committing an act of concealment must pay additional penalties by forfeiting an amount of money as follows:

\$500 for each single act of concealment occurring before the date of the first determination of concealment;

\$1,000 for each single act of concealment occurring after the date of the first determination that the employing unit has so acted in which a penalty is applied under the first dot point above, but on or before the date of the first determination that the employing unit has so acted in which a penalty is applied; and

\$1,500 for each single act of concealment occurring after the date of the first determination that the employing unit has so acted in which a penalty is applied

under the second dot point above.

(The above provisions are applicable with respect to specific determinations issued on or after April 6, 2008.)

Modifies the overpayment provision regarding persons making a false statement or representation to obtain benefits in the name of another person by changing the administrative assessment amount that may be assessed from an administrative assessment in an additional amount equal to not more than 50 percent of the amount of benefits obtained to an administrative assessment in an additional amount equal to the amount of benefits obtained. (Applicable with respect to specific determinations issued on or after April 6, 2008.)