

Decreases the taxable wage base from \$8,500 to \$7,000 for calendar year 2015 and each year thereafter. Increases the taxable wage base to \$8,500 in any calendar year in which repayment of the principal amount of a Title XII advance is due to the Federal Government.

Delays the positive adjustment factor for when the trust fund balance is less than 4 percent of taxable payrolls until January 1, 2012.

Provides for calculation of the employer rate effective on January 1, 2012, and January 1, 2013, use of taxable payroll data available for 2009 based on the \$7,000 taxable wage base and use of taxable payroll data available for 2010 and 2011 based on the \$8,500 taxable wage base.

Assesses an additional rate on contributing employers to pay for interest due on Title XII advances. The additional rate shall be assessed no later than February 1 in each calendar year in which an interest payment is due. The amount of such interest shall be estimated no later than December 1 of the calendar year preceding the calendar year in which an interest payment is due. The basis for the estimate include at a minimum:

- The amounts actually advanced to the trust fund.
- Amounts expected to be advanced to the trust fund based on current and projected unemployment patterns and employer contributions.
- The interest payment due date.
- The interest rate that will be applied by the Federal Government to any accrued outstanding balances.

Permits, for an annual administrative fee not to exceed \$5 each year, contributing employers to pay their 2010 and 2011 quarterly contributions due for wages paid in the first 3 quarters of 2010 and 2011 in equal installments if those contributions are paid under certain specific conditions.

FLORIDA SB 1736
(CH 90)

ENACTED and EFFECTIVE May 17, 2010

Administration

Deletes the provision making waivers from electronic reporting, granted by tax collection service providers, contingent upon the employers filing via telefile.

Provides that the process for filing claims must incorporate the process for registering for work, and a claim for benefits may not be processed until the work registration requirement is satisfied.

Provides that liens securing the payment of unemployment tax obligations lapse 10 years after the date of the original filing of the notice of lien. An action to collect amounts due

may not be commenced after the expiration of the lien securing the payment of the amounts owed.

Provides that an employing unit that files an erroneous, incomplete, or insufficient report shall pay a penalty of \$50 or 10 percent of any tax due, whichever is greater, but no more than \$300 per report. The penalty shall be added to any tax, penalty, or interest otherwise due and shall be waived if the employing unit files an accurate, complete, and sufficient report within 30 days after a penalty notice is issued. The penalty may not be waived more than once during a 12-month period.

Increases the penalty on employers for failing to file the Employers Quarterly Report by approved electronic means from \$10 to \$50 plus \$1 for each employee. The penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance.

Increases the penalty for failing to remit contributions or reimbursements by approved electronic means from \$10 to \$50.

Increases the penalty on individuals who prepare and report for 100 or more employers for failing to file the Employers Quarterly Report by approved electronic means from \$10 to \$50 plus \$1 for each employee. The penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance.

Extensions and Special Programs

Changes the expiration date of an “on” indicator week based on the seasonally adjusted total unemployment rate (TUR) for the federal-state Extended Benefits (EB) program from January 30, 2010, to May 8, 2010.

Changes the expiration date of a “high unemployment period” based on the seasonally adjusted TUR for the federal-state EB program from January 30, 2010, to May 8, 2010.

Makes the EB provisions applicable to claims for weeks of unemployment in which the exhaustee establishes entitlement to EB for weeks between February 22, 2009, and June 2, 2010 (previously, between February 22, 2009, and February 27, 2010).

Financing

Establishes that September 30 (previously June 30) is the date the Unemployment Compensation Trust Fund balance is determined for purposes of computing a positive adjustment factor, beginning January 1, 2012.

Provides that if a contributing employer fails to respond within 20 days after delivery of the notice of claim, the employer's account under certain circumstances may not be relieved of benefit charges.

Nonmonetary Eligibility

Requires individuals (except non-Florida residents, persons on a temporary layoff, union members hired through a union hiring hall, or persons claiming benefits under an approved short-time compensation plan) to be eligible to receive benefits to register with the agency for work and subsequently report to the one-stop career center as directed for reemployment services.

Overpayments

Provides for the nonrecovery (through repaying or deduction of future benefits payable) of nonfraud overpayments if benefits were received to which not entitled as a result of an employer's failure to respond to a claim notice within the established timeframe.

FLORIDA

HB 7157
(CH 138)

ENACTED and EFFECTIVE May 27, 2010

Administration

Provides that liens securing the payment of unemployment tax obligations shall lapse 10 years after the date of the original filing of the notice of lien. An action to collect amounts due may not be commenced after the expiration of the lien securing the payment of the amounts owed.

Provides that any employing unit that files an erroneous, incomplete, or insufficient report shall be required to pay a penalty of \$50 or 10 percent of the tax due, whichever is greater, but no more than \$300 per report. The agency shall waive the penalty if the employing unit files an accurate, correct, and sufficient report with 30 days after a penalty notice; however the penalty may not be waived more than one time during a 12-month period.

Increases the penalty on employers for failing to file the Employers Quarterly Report by approved electronic means from \$10 to \$50 plus \$1 for each employee. The penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance.

Increases the penalty for failing to remit contributions or reimbursements by approved electronic means from \$10 to \$50.

Increases the penalty on individuals who prepare and report for 100 or more employers for failing to file the Employers Quarterly Report by approved electronic means from \$10 to \$50 plus \$1 for each employee. The penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance.

Deletes the provision making waivers from electronic reporting, granted by tax collection service providers, contingent upon the employers filing via telefile.

Coverage

Defines contractor and provides that an individual performing construction labor is presumed to be an employee and not an independent contractor unless the individual meets certain specific criteria.

Provides that it is a violation for a contractor to designate an individual as an independent contractor who would be properly classified as an employee.

Requires the Department of Labor to:

- establish a hotline and web site to report suspected violations;
- timely investigate all credible reports of suspected violations;
- upon finding that a contractor has violated the Employee Classification Act, the Commissioner shall share any violations with the Department of Revenue and Worker's Compensation Court; and
- provide an annual report to the Legislature.

Assesses a \$500 fine for each misclassified individual for the first offence; subsequent offenses are \$5,000 per misclassified individual.

Requires the contractor of any contract with the state or political subdivision to follow the provisions of the act; violations are subject to contract rescission. Requires contractors to post a notice containing Employee Classification Act information at the job site or place of business.

NEBRASKA

L 579

ENACTED March 17, 2010

EFFECTIVE January 1, 2012

Administration

Requires each professional employer organization (PEO) currently operating in the state to register with the Department within 180 days of the effective date of this act. Any PEO not operating in the state on the effective date of this act must register with the Department prior to initiating operation within the state. Within 180 days after the end of the registrant's fiscal year, the PEO must renew its registration with the Department. Any PEO registered in another state is eligible to apply for a limited registration if a client served in Nebraska has fewer than 50 employees.

Requires the Department to maintain a list of registered PEOs and make it available to the public. All records, reports or other information are not open to public inspection.

Establishes financial requirements for PEOs.

Requires a majority of client employees be covered employees in the state before a PEO can enter into an agreement and establishes requirements for the agreement.

NEBRASKA

L 879

ENACTED April 5, 2010

EFFECTIVE July 13, 2010

Administration

Requires the Department of Labor to prepare, maintain and publish a list of delinquent taxpayers who owe in excess of \$20,000 for which a notice of lien has been filed. The list shall not include any tax payer that has not exhausted or waived appeal rights from a final balance of tax liability. This list shall include the name and address of the delinquent taxpayer, the type of tax or fee due, and the amount of tax or fee due, including interest, penalties, and cost. The list shall be updated quarterly. The delinquent taxpayer's name shall be removed from the list within 15 days after entering a payment agreement or upon full payment of debt. Requires 30-day written notice to delinquent taxpayer be provided prior to disclosure on the list.

NEBRASKA

L 1055

ENACTED and EFFECTIVE April 12, 2010

Extended Benefits and Special Programs

Provides that not withstanding any other provisions of the law, during an extended benefits period, the Governor may provide for the payment of emergency unemployment compensation pursuant to the Recovery Act, as amended, or any substantially similar Federal unemployment compensation paid entirely from Federal funds to individuals prior to the payment of extended benefits.

NEBRASKA

L 1020

ENACTED April 14, 2010

EFFECTIVE July 1, 2011

Extensions and Special Programs

Provides that all individuals who have exhausted all rights to regular unemployment compensation, and who are enrolled in and making satisfactory progress in a state-approved training program or in a job training program authorized under the Workforce Investment Act of 1998 shall be entitled to an additional amount of benefits equal to up to 26 times their average weekly benefit amount for the most recent benefit year. Such training programs shall prepare individuals who have been separated from a declining occupation or who have been involuntarily separated from employment due to a permanent reduction in operations at their place of employment for entry into a high-demand occupation.

Financing

Provides that training extension benefits paid will not be charged to the experience account of any employer.

Monetary Entitlement

Defines base period to mean the first 4 of the last 5 completed calendar quarters immediately preceding the first day of an individual's benefit year. (Previously, defined base period to mean the last 4 completed calendar quarters immediately preceding the first day of an individual's benefit year, except that the commissioner may prescribe by rule and regulation that base period means the first 4 of the last 5 completed calendar quarters immediately preceding the first day of an individual's benefit year.)

Provides that, for benefit years beginning on or after July 1, 2011, if individuals would not be monetarily eligible for benefits based on wages paid during the first 4 of the last 5 completed calendar quarters then their eligibility shall be determined based on an alternative base period consisting of the last 4 completed calendar quarters immediately preceding the first day of an individual's benefit year.

Changes, effective with benefit years beginning on or after July 1, 2011, the minimum base period wages needed to monetarily qualify from requiring \$2,761 in the base period, \$800 in each of 2 quarters, and \$800 in the high quarter to requiring \$3,770 in the base period, \$1,850 in the high quarter, and \$800 in a second quarter.

Nonmonetary Eligibility

Provides that individuals shall not be deemed unavailable for work or failing to engage in active work search or disqualified from receiving benefits for refusing to apply for available, full-time work or accept full-time work solely because they are seeking only part-time work if a majority of the weeks of work in their base period includes part-time work.

Defines "seeking only part-time work" to mean seeking less than full-time work having comparable hours to the individual's part-time work in the base period, except that the individual must be available for work at least 20 hours per week.

Increases the disqualification period for leaving work voluntarily without good cause to the week in which the individual left work and for the 13 weeks (previously, 12 weeks) immediately following such week.

Changes the disqualification period for leaving work voluntarily to accept a better job to the week the individual left and the 2 weeks (previously, not more than one week) immediately following such week.

OHIO

SB 155

ENACTED and EFFECTIVE March 31, 2010

(Session Law No. 26)

Extensions and Special Programs

Modifies the effective dates of the optional extended benefits (EB) “on” indicator based on the seasonally adjusted total unemployment rate (TUR) by providing that the provisions cease to be effective on the close of the last day of the week ending 4 weeks prior to the last week for which 100 percent Federal sharing is authorized by Federal law. (Previous language provided that provisions cease to be effective either on December 6, 2009, or until the close of the last day of the week ending 3 weeks prior to the last week for which Federal sharing is authorized by Federal law, whichever is later and EB is not payable beyond May 29, 2010.)

RHODE ISLAND	HB 7397 (CH 23)	ENACTED June 12, 2010 EFFECTIVE July 1, 2010 (except as otherwise noted)
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Financing

Removes the provision requiring a surtax of 0.3 percent of taxable wages be levied during years when the amount in the employment security fund available for benefits, net of obligations owed to the Federal government, is less than zero at the end of the second month of any calendar quarter.

Increases the Job Development Assessment from 0.21 percent to 0.51 percent beginning with the 2011 tax year.

Provides that beginning on January 1, 2011, 0.02 percent of the Job Development Assessment shall be used to support necessary core services in the unemployment insurance and employment services programs, and further provides that 0.3 percent of the Job Development Assessment shall be deposited in a restricted receipt account to be used solely to pay the principal and/or interest due on Title XII advances; however, if the Title XII advances are repaid through a state revenue bond or other financial mechanism, the funds in the account may be used to pay the principal and/or interest that accrues on the debt.

Monetary Entitlement

Increases the minimum dependents’ allowance amount from \$10 to \$15 per dependent, and caps the total dependents’ allowance payable to any claimant at the greater of \$50 or 25 percent of the individual’s weekly benefit amount. (Effective January 1, 2011.)

Nonmonetary Eligibility

Provides that effective January 1, 2011, no individuals shall be disqualified from receiving benefits due to separation from employment if the individuals quit:

- to accompany their spouse to a place from which it is impractical for them to commute and due to a change in location of the spouse's employment; or
- due to the need to care for a member of the individual's immediate family due to illness or disability.

VIRGINIA HB 535
(CH 412)

ENACTED April 11, 2010
EFFECTIVE July 1, 2010,
or as indicated

Monetary Entitlement

Provides that for claims effective on or after July 6, 2008, but before July 3, 2011, (previously July 4, 2010) the minimum weekly benefit amount remains at \$54 and the maximum weekly benefit amount remains at \$378; a total of \$2,700 in the 2 high quarters of the base period remains the amount needed to monetarily qualify, and a minimum of \$18,900.01 remains as the amount required for the maximum weekly benefit amount.

Provides that for claims effective on or after July 3, 2011, the minimum weekly benefit amount increases from \$54 to \$60 and the maximum weekly benefit amount remains at \$378; a total of \$3,000 (previously \$2,700) in the 2 high quarters of the base period is need to monetarily qualify, and a minimum of \$18,900.01 remains as the amount required for the maximum weekly benefit amount.

VIRGINIA HB 550
(CH 327)

ENACTED April 10, 2010
EFFECTIVE July 1, 2010

Overpayments

Allows the Commission to negotiate repayments of overpayments. Provides that repayment terms may include:

- deductions up to 50 percent of payable benefits (previously only 50 percent);
- foregoing collection of the payable amount until the recipient has found employment; or
- determining and instituting an individualized repayment plan.

Provides that overpayments caused by administrative error shall only be collected by offset against future benefits or a negotiated repayment plan. However, if the individual fails to enter into or comply with the terms of the repayment plan, the Commission may institute any other method of collection.

WISCONSIN AB 884
(Act No. 287)

ENACTED May 12, 2010
EFFECTIVE July 4, 2010
(except as otherwise noted)

Administration

Requires professional employer organizations to be registered with the Department of Regulation and Licensing. (Effective September 1, 2010.)

Requires the Department to be named as a party in the complaint when an employing unit files for judicial review.

Allows fees and expenses assessed by the U.S. Secretary of the Treasury for use of the Treasury Offset Program to be withdrawn from the Unemployment Reserve Fund.

Increases the maximum fine from \$500 to \$1,000 for anyone who:

- Makes a deduction from the wages of an employee because of liability for contributions or payments in lieu of contributions;
- Refuses or fails to furnish an employee any notice, report or information required by the statute;
- Promises to reemploy, threatens not to employ, or to terminate or induce employees to refrain from claiming benefits, participating in an audit or investigation by the Department, or testifying at a hearing; or
- Discriminates or retaliates against an individual because the individual claims benefits, participates in an audit or investigation by the Department, or testifies at a hearing.

Coverage

Provides that members of an elective legislative body or the judiciary of an Indian tribe shall not be considered employees.

Provides that service by an individual to care for an ill or disabled family member is not considered employment. The term “family member” as defined in this provision means a spouse, parent/step parent, child/step child, grandparent, grandchild (by birth or adoption), or domestic partner. (Effective December 31, 2010, with respect to contribution requirements, and effective for benefit years beginning on January 2, 2011, with respect to benefit eligibility.)

Defines full-time work as 32 or more hours per week, and part-time work as less than 32 hours per week. (Effective with weeks of unemployment beginning July 3, 2011.)

Extensions and Special Programs

Provides that claimants may receive an additional amount of benefits of not more than 26 times their weekly benefit amount for the most recent benefit year while enrolled in a training program. Such training programs shall prepare individuals who have been separated from a declining occupation or who have been involuntarily separated from employment due to a permanent reduction in operations at their place of employment for entry into a high-demand occupation.

Financing

Allows an employer that suffers physical damage to its business caused by a catastrophic event for which the employer is not primarily responsible, and who incurs benefit charges to its account for layoffs due to the damage, to make a voluntary contribution to increase the employer's reserve percentage to no greater than it would have been had the damage not caused the employer to lay off its employees.

Provides that any excess interest assessment shall be credited to be balancing account, previously the excess was retained in the administrative account.

Nonmonetary Eligibility

Adds training under the Federal Trade Act and the Federal Workforce Investment Act to the definition of approved training.

Prohibits the denial of benefits when the individual voluntarily quits unsuitable work to enter training under the Federal Trade Act provided the work being quit was engaged in on a temporary basis during a break in the training, delay in the commencement of the training, or because the individual left on-the-job training not later than 30 days after commencing the training because the individual did not meet the requirements of the Federal Trade Act.

Provides that a bonus or profit-sharing payment is considered to be earned in the week the bonus or payment is made by the employer.

Provides that when a pension payment is actually or constructively received on other than a periodic basis the department shall allocate the payment in the week in which it was received.

Overpayments

Allows offsetting overpayments resulting from fraud by intercepting the individual's Federal income tax refund.