MINUTES OF THE House COMMITTEE ON Labor and Industry

Held in Room 521-S, at the Statehouse at 9:30 a. m./~~p.m.~~,

on February 1, , 19 83.

All members were present except:

All members were present.

The next meeting of the Committee will be held at 9:30 a. m./~~p.m.~~,

on February 2, 1983 ,19____.

These minutes of the meeting held on _____, 19____ were considered, corrected and approved.

Arthur W Douville

Chairman

The conferees appearing before the Committee were:

Mr. Arnold Berman
Mr. Steve Goodman

Chairman Douville called the meeting to order at 9:30 a.m.

Chairman Douville asked the Department of Human Resources to talk to the committee on non-charges. The whole basis of our employment security system is based on experience rating. But it is not a pure experience rating, there are alot of factors that enter into it that is non-experience rating, negative accounts for one and then there are alot of non-charges.

Chairman Douville called Mr. Arnold Berman to the speakers stand. Mr. Berman then distributed Attachments #'s 1, 2 and 3.

Mr. Berman first spoke about noncharges (Attachment #3).

Mr. Berman then asked the committee to refer to attachment #1. Mr. Berman stated that all the data contained has been brought up to date as of January 1983.

A discussion followed.

Chairman Douville adjourned the meeting at 9:50 a.m.

Guest List

2/1/83

Bob Hodgen	Topeka		KACL
Ruth Wilkin	"		Girl Scouts
Wayne Maichel	Yoe	Ks.	AFL-CIO
Steve Goodman	Topeka		Dept. Human Resources
Bill Abbott	Wichita		Boeing

2-1-83 #1

U.S. DEPARTMENT OF LABOR
Employment and Training Administration
Unemployment Insurance Service
Washington, D.C. 20213

COMPARISON OF STATE UNEMPLOYMENT INSURANCE LAWS

Comparison Revision
Number 2
January 2, 1983

To *UI Comparison* Users:

This transmittal begins a series of semiannual revisions reflecting changes in State unemployment insurance laws that became effective since publication of the January 1982 *Comparison* in its new format.

Revised pages are indicated by Revised January 1983. Pages issued for backup purpose only will be identified with the new date.

Att. 1

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TAXATION TABLES (CONTINUED)

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ELIGIBILITY TABLES

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(Continued)

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(Continued)

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READJUSTMENT (CONTINUED)

Abbreviations used in the table:

AWW--average weekly wage
BP--base period
BPW--base-period wages
BY--benefit year
consec.--consecutive
CQ--calendar quarter
CY--calendar year
dep.--dependent
DA--dependents allowance
DI--disability insurance
emplmt.--employment
ER--employer
FUTA--Federal Unemployment Tax Act
HQ--high quarter
HQW--high-quarter wages
min.--minimum
max.--maximum
PT--part-time
sched.--schedule
UI--unemployment insurance
WBA--weekly benefit amount
W--week
wk.--week
WF--week of filing
WW--waiting week
yr.--year

T

COVERAGE

125 EMPLOYMENTS SPECIFICALLY EXCLUDED

Employment covered by the State laws is defined mainly in terms of services excluded from coverage. The definitions, in general, follow the exclusions under the FUTA.

This section presents a brief discussion of each of the exclusions which occur in all or nearly all the State laws, followed by a tabulation of the other more frequent exclusions (Table 103). A great many miscellaneous exclusions, which occur in only a few States and affect relatively small groups, have been omitted.

125.01 Agricultural labor.--Most States have followed the Federal law provisions relating to agricultural labor and therefore limit coverage to service performed on large farms. Only six States cover services on smaller farms (Table 100). Most of the laws include substantially the same definition of agricultural labor that is found in the FUTA, as amended in 1939, 1970, and 1976.

Prior to the 1939 amendments, agricultural labor was defined for purposes of the Federal law by administrative regulation of the Bureau of Internal Revenue. Services on a farm in the raising and harvesting of any agricultural produce were excluded, as were services in some processing and marketing activities when performed for the farmer who raised the crop and as an incident to primary farming operations. Most of the States similarly defined agricultural labor by regulation or interpretation. The definition of agricultural labor added to the FUTA in 1939 broadened the exclusion; some processing and marketing activities were excluded whether or not they were performed in the employ of the farmer. Also excluded were services in the management and operation of a farm, if they were performed for the farm owner or operator.

The 1970 amendments to the FUTA narrowed the definition of agricultural labor, thereby extending coverage to some marginal agricultural activities. Three tests are applied in determining whether services are agricultural labor: (1) the service must be performed in the employ of the operator of a farm; (2) the service must be performed with respect to a commodity in its unmanufactured state; and (3) the operator must have produced more than one-half of a commodity with respect to which the service is performed. If any of the three tests is not met, the services are not agricultural labor and are not excluded from coverage.

The 1976 amendments did not change the definition of agricultural labor--they did, however, cover agricultural labor if performed for an employer who, in any calendar quarter in the current or preceding calendar year paid cash remuneration of $20,000 or more for individuals employed in agricultural labor, or who on each of some 20 days in 20 different weeks during the current or preceding calendar year employed at least 10 individuals in agricultural labor. States also have the option of excluding from coverage service performed in agricultural labor before January 1, 1984, by aliens who are admitted to the United States pursuant to sections 214(c) and 101(a)(15)(H) of the Immigration and Nationality Act (Table 100). However, these aliens are counted in determining whether an agricultural employer meets the wage or size of firm requirements for coverage.

In connection with the extension of coverage to some agricultural workers, the FUTA established a special rule for determining who will be treated as the employer, and therefore, liable for the Federal tax, in the case of agricultural workers who are members of a crew furnished by a crew leader to perform services in agricultural labor for a farm operator. Individuals who are members of a crew furnished by a crew leader to perform service in agricultural labor for a farm operator are treated as employees of the crew leader if the leader is registered under the Farm Labor Contractor Registration Act of 1963, or if substantially all the members of the crew operate or maintain mechanized equipment furnished by a crew leader. A member of

a crew furnished by a crew leader to perform service in agricultural labor for a farm operator will not be treated as an employee of the crew leader if the individual is an employee of the farm operator within the meaning of the State law. Conversely, any worker who is furnished by a crew leader to perform service in agricultural labor for a farm operator but who is not treated as an employee of the crew leader is treated as an employee of the farm operator. This special rule is intended to resolve any question as to whether an individual's employer is the farm operator or crew leader. The same size-of-firm coverage provisions (10 in 20 weeks or $20,000 in a calendar quarter) apply to a crew leader as to a farm operator.

South Carolina excludes from agricultural coverage services performed by students enrolled in and attending classes in a secondary school or an accredited college for at least 5 months during a year and by part-time individuals who at the conclusion of the agricultural labor would not otherwise qualify for benefits.

125.02 Domestic service.--Because of the 1976 amendments, all of the States cover domestic service in private homes, college clubs or fraternities if the quarterly remuneration, in cash, equals or exceeds $1,000. Five States go beyond the Federal provision. Arkansas, the District of Columbia, New York and the Virgin Islands cover such service if the quarterly payroll is at least $500 and Hawaii if the payroll is $225 or more. See table 100. Also, California specifically includes in domestic coverage in-home supportive services provided under the Welfare and Institution Code. Virginia specifically excludes from domestic coverage medical services performed by an individual employed to perform those services in a private residence or a medical institution if the person who employed the individual is also the person receiving the services, and services performed under agreement with a Public Human Service Agency in the home of the recipient of the service or the provider of the service.

125.03 Service for relatives.--All States exclude service for an employer by a spouse or minor child and, except in New York, service of an individual in the employ of a son or daughter.

125.04 Service of students and spouses of students.--Prior to the 1970 amendments, service in the employ of a school, college or university by a student enrolled and regularly attending classes at such school was excluded from the definition of employment. The 1970 amendments retained this exclusion and also excluded service performed after December 31, 1969, by a student's spouse for the school, college or university at which the student is enrolled and regularly attending classes, provided the spouse's employment is under a program designed to give financial assistance to the student, and the spouse is advised that the employment is under such student-assistance program and is not covered by any program for unemployment insurance. Also excluded is service by a full-time student in a work-study program provided that the service is an integral part of the program.

125.05 Service of patients for hospitals.--1970 amendments excluded service performed for a hospital after December 31, 1969, by patients of the hospital. Such service may be excluded from coverage under the State law whether it is performed for a hopsital which is operated for profit or for a nonprofit or State hospital which must be covered under the State law.

125.06 Service for Federal instrumentalities.--An amendment to the FUTA, effective with respect to services performed after 1961, permits States to cover Federal instrumentalities which are neither wholly nor partially owned by the United States, nor exempt from the tax imposed under section 3301 of the Federal Internal Code by virtue of any other provision of law which specifically refers to such section of the Code in granting such exemptions. All States except New Jersey have provisions in their laws that permit the coverage of service performed for such wholly privately owned Federal instrumentalities.

125.07 Maritime workers.--The FUTA and most State laws initially excluded maritime workers, principally because it was thought that the Constitution prevented the States from covering such workers. Supreme Court decisions in *Standard Dredging Corporation v. Murphy and International Elevating Company v. Murphy*, 319 U.S. 306 (1943, were interpreted to the effect that there is no such bar. In 1946 the FUTA was amended to permit any State from which the operations of an American vessel operating on navigable waters within or within and without the United States are ordinarily regularly supervised, managed, directed, and controlled, to require contributions to its unemployment fund under its State unemployment compensation law.

Some States whose laws did not specifically exclude maritime workers automatically covered such workers after 1943. In others, coverage was automatic after 1946 because of provisions that State coverage would follow any extension of Federal coverage. Many other States took legislative action to limit the exclusion of maritime service to service performed on non-American vessels. At present most laws provide for coverage of maritime workers. In the only coastal States without such statutory coverage, maritime workers are covered indirectly. New York has entered into reciprocal arrangements covering such workers, and in Maryland, Mississippi, and South Carolina, maritime employers have elected coverage. In Arizona, Montana, Nevada and North Dakota, the exclusion of maritime workers has little meaning.

125.08 Coverage of service by reason of Federal coverage.--Most States have a provision that any service covered by the FUTA is employment under the State law (Table 101).

Many States have added another provision that automatically covers any service which the Federal law requires to be covered even though it is service which is not covered under the Federal law.

125.09 Voluntary coverage of excluded employments.--In all States except Alabama, Massachusetts, and New York, employers, with the approval of the State agency, may elect to cover most types of employment which are exempt under their laws. The New York law permits employers who are not otherwise covered as agricultural employers to elect coverage of agricultural workers under certain conditions.

125.10 Self-employment.--Employment, for purposes of unemployment insurance coverage, is employment of workers who work for others for wages; it does not include self-employment. Although the protection of the Federal old-age, survivors and disability insurance program has been extended to most of the self-employed, protection under the unemployment insurance program is not feasible, largely because of the difficulty of determining whether in a given week a self-employed worker is unemployed. One small exception has been incorporated in the California law. A subject employer may apply for self-coverage: if election is approved, wages for purposes of contributions and benefits are deemed to be the quarterly wages needed to qualify for the maximum weekly benefit amount and the contribution rate is fixed at 1.25 percent of wages.

125.11 Service of students for summer camps.--An amendment of the FUTA, effective with respect to services performed after 1983, permits States to exempt services (until 1984) performed in certain summer camps by individuals who are full time students.

COVERAGE

130 Coverage of Officers of Corporations

Under the FUTA and officer of a corporation is defined as an employee of the corporation and wages paid to the employee are subject to the Federal Tax. However, some States have enacted exclusions from coverage and restrictions on benefits for corporate officers.

In California an individual who is the sole stockholder of a private corporation and an employee under the law may file a statement disclaiming any rights to benefits and be exempt from contributions. The exemption continues for not less than 2 years and as long as the statement is in effect.

Colorado exempts services performed by an individual in the employ of a corporation of which he is the majority or controlling shareholder and an officer. California and Iowa have a similar provision but services are exempt only if not subject to FUTA. Alaska has a similar provision but services are exempt only if the executive officer agrees that the services not be covered. Minnesota exempts an officer or shareholder of a family agricultural corporation unless the corporation is an employer defined under FUTA.

Delaware exempts services performed by an officer of a corporation organized and operated exclusively for social or civic purposes and only when the services performed by the officer are part-time and when the remuneration received does not exceed $75 in any calendar quarter.

Washington exempts, at the discretion of the employer, services performed by corporate officers. However, this exemption does not apply to corporate officers employed by nonprofit or governmental employers.

Employers of corporate officers are liable for the full Federal tax on wages paid to these individuals whose services are covered under the Federal law but are excluded from coverage by State law.

In Minnesota an individual who has been paid four times his weekly benefit amount may not use wages paid by an employing unit if the individual (a) individually or jointly with a spouse, parent or child owns or controls 25 percent or more interest in the employing unit or (b) is the spouse, parent or minor child of any individual who owns or controls 25 percent or more interest in the employing unit, and (c) is not permanently separated from employment.

In Wisconsin credit weeks based on corporation employment if more than 5 are reduced to 5 when the individual's employment is with a corporation if one-half or more of the ownership interest in the corporation is or during the employment was owned or controlled by the individual's spouse or child, or by the individual's parent if the individual is under age 18, or by a combination of 2 or more of them; or a corporation, if one-fourth or more of the ownership interest in the corporation is or during the employment was owned or controlled by the individual.

135 Special Exemption for Residential Building Trades

Until June 31, 1983, Oregon exempts from coverage services performed for certain qualifying independent businesses in the residential building trades. A fee will be charged to the independent businesses based on the taxable wage base and deposited in a special fund instead of the unemployment trust fund.

(Next page if 1-13)

TABLE 103.--SIGNIFICANT MISCELLANEOUS EMPLOYMENT EXCLUSIONS [1]

State	Agents on commission: Insurance	Agents on commission: Real estate	Casual labor not in course of employer's business	Part-time service for nonprofit organizations exempt from Federal income tax [2]	Student nurses and interns in employ of a hospital	Students working for schools [3] [9] [10]
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Ala.	X	. . .	X	X [2]	X	X
Alaska	X	X	X	X [2]	. . . . .	X
Ariz.	X	X	X	X	X	X
Ark.	X	X	X	X	X	X
Calif.	. . .	X	X	X	X	X
Colo.	X	X	X	X	. . . . .	X
Conn.	X	X	X	X	X	X
Del.	X	X	. . . . .	. . . . .	. . . . .	X
D.C.	X	. . .	X	X	X	X [4]
Fla.	X	X	X	X	X	X
Ga.	X	X	X	X	X	X [4]
Hawaii	X	X	X	X	X	X
Idaho	X	X	. . . . .	. . . . .	X	X
Ill.	X	X	. . . . .	X	X	. . . . .
Ind.	X	. . .	X	X	X	X
Iowa	. . .	. . .	. . . . .	. . . . .	. . . . .	X
Kans.	X	. . .	. . . . .	X	. . . . .	X
Ky.	X	X [6]	X	X	X	X
La.	X	X	X	X	X	X
Maine	X	X	. . . . .	X [2]	X	X
Md.	X	(7)	X	X	X	X
Mass.	X	X	X	X	X	X
Mich.	X	X	. . . . .	X	. . . . .	X
Minn.	X	X	X	X	X	X
Miss.	X	. . .	X	X	X	X
Mo.	X	X	. . . . .	. . . . .	. . . . .	X [5]
Mont.	X	X	. . . . .	. . . . .	. . . . .	X
Nebr.	X	X	X	X	X	X
Nev.	. . .	X	. . . . .	. . . . .	. . . . .	X
N.H.	X	X	X	X	. . . . .	X
N.J.	X	X	. . . . .	. . . . .	X	X
N.Mex.	X	X	. . . . .	. . . . .	. . . . .	. . . . .
N.Y.	. . .	. . .	. . . . .	. . . . .	. . . . .	X
N.C.	X	X	X	X	. . . . .	X
N.Dak.	X	X	X	X	X	X
Ohio	X	. . .	X	X	X	X
Okla.	X	. . .	. . . . .	. . . . .	X	X
Oreg.	X	X	X	. . . . .	X	X
Pa.	X	X	X	X	X	X
P.R.	. . .	. . .	X	. . . . .	. . . . .	X

(Table continued on next page)

TABLE 103.--SIGNIFICANT MISCELLANEOUS EMPLOYMENT EXCLUSIONS[1] (CONTINUED)

State	Agents on commission: Insurance	Agents on commission: Real estate	Casual labor not in course of employer's business	Part-time service for nonprofit organizations exempt from Federal income tax[2]	Student nurses and interns in employ of a hospital	Students working for schools[3] [9][10]
(1)	(2)	(3)	(4)	(5)	(6)	(7)
R.I.	X[8]	X	X	X	. . . . .	X
S.C.	X	X	X	X	X	X
S.Dak.	X	. . .	. . . . .	X	X	X[4]
Tenn.	X	X[6]	. . . . .	. . . . .	. . . . .	X
Tex.	X	. . .	. . . . .	. . . . .	X	X
Utah	X	X	X	X	. . . . .	X
Vt.	X	X	X	X	. . . . .	X
Va.	X	X	X	X	X	X
V.I.	. . .	. . .	X	. . . . .	. . . . .	X
Wash.	X	X	X	. . . . .	. . . . .	X
W.Va.	X	. . .	. . . . .	. . . . .	. . . . .	X
Wis.	X	X	. . . . .	X	X	X
Wyo.	. . .	X	. . . . .	. . . . .	. . . . .	X

[1] For the major employment exclusions, see text, sec. 120.

[2] If the remuneration does not exceed $45 per calendar quarter (or is less than $50, in accordance with 1950 amendment to FUTA); in Alaska, $250; Maine, $150.

[3] Service in employ of school, college, or university by a student regularly enrolled at such institution.

[4] In States noted, law contains broad exclusion of services performed by students in the employ of an organization exempt from Federal income tax. D.C. also has a provision excluding services performed by a student in the employ of an organization exempt from Federal income tax and the remuneration does not exceed $50 in a calendar quarter. All but 2 of the States noted, Md. and Tex., have a provision which provides for the coverage of any excluded services which are subject to the FUTA.

[5] If the remuneration (exclusive of room, board, and tuition) does not exceed $50 per calendar quarter.

[6] By court decision or attorney general's opinion.

[7] Applicable only while exempt from FUTA.

[8] Does not exclude such service if performed for a corporation or by industrial and debit insurance agents, R.I.

[9] All States except the following exclude service by the spouse of a student in the employ of the school: Alaska, Ark., Del., D.C., Fla., Hawaii, Idaho, Kans., La., Maine, Minn., Mo., N.Mex., Ohio, P.R., R.I., Tex., and Va.

[10] All States except the following exclude students in work-study programs: D.C., Hawaii, P.R., Maine excludes only elementary or secondary school students.

200. TAXATION

The financing pattern of the State laws is influenced by the Federal Unemployment Tax Act, since employers may credit toward the Federal payroll tax the State contributions which they pay under an approved State law. They may credit also any savings on the State tax under an approved experience-rating plan. There is no Federal tax levied against employees.

The increase in the Federal payroll tax from 3.0 percent to 3.1 percent, effective January 1, 1961, from 3.1 percent to 3.2 percent, effective January 1, 1970, from 3.2 percent to 3.4 percent, effective January 1, 1977, and from 3.4 percent to 3.5 percent effective January 1, 1983, for any year in which there are outstanding advances in the Federal extended unemployment compensation account, did not change the base for computing the credit allowed employers for their contributions under approved State laws. The total credit continues to be limited to 90 percent of 3.0 percent, exactly as it was prior to these increases in the Federal payroll tax.

205 Source of Funds

All the States finance unemployment benefits mainly by contributions from subject employers on the wages of their covered workers; in addition, three States collect employee contributions. The funds collected are held for the States in the unemployment trust fund in the U.S. Treasury, and interest is credited to the State accounts. Money is drawn from this fund to pay benefits or to refund contributions erroneously paid.

States with depleted reserves may, under specified conditions, obtain advances from the Federal unemployment account to finance benefit payments. If the required amount is not restored by November 10 of a specified taxable year, the allowable credit against the Federal tax for that year is decreased in accordance with the provisions of section 3302(c) of the Federal Unemployment Tax Act. Between April 1982 and January 1988, temporary Federal law provisions are in effect that permit a State's decrease in allowable credit to be capped (starting with 1981 wages) if the State meets certain solvency requirements and adds interest to the formerly interest free advances from the Federal unemployment account.

205.01 Employer contributions.--In most States the standard rate--the rate required of employers until they are qualified for a rate based on their experience--is 2.7 percent, the maximum allowable credit against the Federal tax. Similarly, in most States, the employer's contribution, like the Federal tax, is based on the first $7,000 paid to (or earned by) a worker within a calendar year. Deviations from this pattern are shown in Table 200.

Most States follow the Federal pattern in excluding from taxable wages payment by the employer of the employees' tax for Federal old-age and survivors insurance, and payments from or to certain special benefit funds for employees. Under the State laws, wages include the cash value of remuneration paid in any medium other than cash and, in many States, gratuities received in the course of employment from other than the regular employer.

In every State an employer is subject to certain interest or penalty payments for delay or default in payment of contributions, and usually incurs penalties for failure or delinquency in making reports. In addition, the State administrative agencies have legal recourse to collect contributions, usually involving jeopardy assessments, levies, judgments, liens, and civil suits.

The employer who has overpaid is entitled to a refund in every State. Such refunds may be made within time limits ranging from 1 to 6 years; in a few States no limit is specified.

205.02 Standard rates.--The standard rate of contributions under all but a few State laws is 2.7 percent. In New Jersey, the standard rate is 2.8 percent; Puerto Rico, 2.9 percent; Hawaii, Kentucky, Ohio, Nevada and Utah, 3.0; Oklahoma, 3.1; California, 3.4; and Montana, 3.9. In Idaho the standard rate is 2.7 percent if the ratio of the unemployment fund, as of the computation date, to the total payroll for the fiscal year is 3.25 percent or more; when the ratio falls below this point, the standard rate is 2.9 percent and, at specified lower ratios, 3.1 or 3.3 percent. In North Dakota, the standard rate is the rate for employers who have a minus balance reserve ratio, and the rate can vary from 4.2 percent to 6.0 percent depending on the rate schedule in effect for the year. Alaska, Kansas, Mississippi and Rhode Island have no standard contribution rate, although employers in Kansas not eligible for an experience rate, and not considered as newly covered, pay at the maximum rate. Oregon has no standard rate and employers not eligible for an experience rate pay at rates ranging from 2.7 to 3.5 percent, depending on the rate schedule in effect for rated employers.

While, in general, new and newly-covered employers pay the standard rate until they meet the requirements for experience rating, in some States they may pay a lower rate (Table 202) while in five other States they may pay a higher rate because of provisions requiring *all* employers to pay an additional contribution. In Wisconsin an additional rate of 1.3 percent will be required of a new employer if the account becomes overdrawn *and* the payroll is $20,000 or more. In addition, a solvency rate (determined by the fund's treasurer) may be added for a new employer with a 4.0 percent rate (Table 206, footnote 11). In the other five States, the additional contribution provisions are applied when fund levels reach specified points or to restore to the fund amounts expended for noncharged or ineffectively charged benefits. Ineffectively charged benefits include those paid and charged to inactive and terminated accounts and those paid and charged to an employer's experience rating account after the previously charged benefits to the account were sufficient to qualify the employer for the maximum contribution rate. See section 235 for noncharging of benefits. The maximum total rate that would be required of new or newly-covered employers under these provisions is 3.2 percent in Missouri; 3.5 percent in Ohio; 3.7 percent in New York; and 4.2 percent in Delaware. No maximum rate is specified for new employers in Wyoming.

205.03 Taxable wage base.--Nearly half of the States have adopted a higher tax base than that provided in the Federal Unemployment Tax Act. In these States an employer pays a tax on wages paid to (or earned by) each worker within a calendar year up to the amount specified in Table 200. In Puerto Rico the tax is levied on the total amount of a worker's wages. In addition, most of the States provide an automatic adjustment of the wage base if the Federal law is amended to apply to a higher wage base than that specified under State law (Table 200).

205.04 Employee contributions.--Only Alabama, Alaska, and New Jersey collect employee contributions and of the nine States[1] that formerly collected such contributions, only Alabama and New Jersey do so now. The wage base used for the collection of employee contributions is the same as used for their employers (Table 200). Employee contributions are deducted by the employer from the workers' pay and sent with the employer's own contribution to the State agency. In Alabama and New Jersey employees pay contributions of 0.5 percent. However, in Alabama employees pay contributions only when the fund is below the minimum normal amount; otherwise, they are not liable for contributions. In Alaska employee contribution rates vary from 0.5 percent to 1.0 percent, depending on the rate schedule in effect.

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[1] Ala., Calif., Ind., Ky., La., Mass., N.H., N.J., and R.I.

TAXATION

205.05 Financing of administration.--The Social Security Act undertook to assure adequate provisions for administering the unemployment insurance program in all States by authorizing Federal grants to States to meet the total cost of "proper and efficient administration" of approved State unemployment insurance laws. Thus, the States have not had to collect any tax from employers or to make any appropriations from general State revenues for the administration of the employment security program which includes the unemployment insurance program.

Receipts from the residual Federal unemployment tax--0.3 percent of taxable wages through calendar year 1960, 0.4 percent through calendar year 1969, 0.5 through 1976, 0.7 through 1982 and 0.8 thereafter--are automatically appropriated and credited to the employment security administration account--one of three accounts--in the Federal Unemployment Trust Fund. Congress appropriates annually from the administration account the funds necessary for administering the Federal-State employment security program. A second account is the Federal unemployment account. Funds in this account are available to the State for non-interest bearing repayable advances to States with low reserves with which to pay benefits. A third account--the extended unemployment compensation account--is used to reimburse the States for the Federal share of Federal-State extended benefits.

On June 30 of each year the net balance and the excess in the employment security administration account are determined. Under Public Law 91-373, enacted in 1970, no transfer from the administration account to other accounts is made until the amount in that account is equal to 40 percent of the amount appropriated by the Congress for the fiscal year for which the excess is determined. Transfers to the extended unemployment compensation account from the employment security administration account are equal to one-tenth (before April 1972, one-fifth) of the net monthly collections. After June 30, 1972, the maximum fund balance in the extended unemployment compensation account will be the greater of $750 million or 0.125 percent of total wages in covered employment for the preceding calendar year. At the end of the fiscal year, any excess not retained in the administration account or not transferred to the extended unemployment compensation account is used first to increase the Federal unemployment account to the greater of $550 million or 0.125 percent of total wages in covered employment for the preceding calendar year. Thereafter, except as necessary to maintain legal maximum balances in these three accounts, excess tax collections are to be allocated to the accounts of the States in the Unemployment Trust Fund in the same proportion that their covered payrolls bear to the aggregate covered payrolls of all States.

The sums allocated to States' Trust accounts are to be generally available for benefit purposes. Under specified conditions a State may, however, through a special appropriation act of its legislature, utilize the allocated sums to supplement Federal administrative grants in financing its operation. Forty-five[1] States have amended their unemployment insurance laws to permit use of some of such sums for administrative purposes, and most States have appropriated funds for buildings, supplies, and other administrative expenses.

205.06 Special State funds.--Forty-five[2] States have set up special administrative funds, made up usually of interest on delinquent contributions, fines and penalties, to meet special needs. The most usual statement of purpose includes one or more of these three items: (1) to cover expenditures for which Federal funds

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[1] All States except Del., D.C, Ill., N.C., Okla., P.R., and S.Dak.

[2] All States except Hawaii, Minn., Miss., Mont., N.Dak., Okla., and R.I.

have been requested but not yet received, subject to repayment to the fund; (2) to pay costs of administration found not to be properly chargeable against funds obtained from Federal sources; and (3) to replace funds lost or improperly expended for purposes other than, or in amounts in excess of, those found necessary for proper administration. A few of these States provide for the use of such funds for the purchase of land and erection of buildings for agency use, and North Carolina, for enlargement, extension, repairs or improvement of buildings and for the temporary stabilization of Federal funds cash flow. In Maine, money from this fund may be transferred to the Wage Assurance Fund established to assure employees a week of wages when an employer has terminated a business with no assets for payment of wages or when he files bankruptcy. In New York the fund may be used to finance training, subsistence, and transportation allowances for individuals receiving approved training. In Puerto Rico the fund may be used to pay benefits to workers who have partial earnings in exempt employment. In some States the fund is limited; when it exceeds a specified sum ($1,000 to $251,000) the excess is transferred to the unemployment compensation fund or, in one State, to the general fund.

210 Type of Fund

The first State system of unemployment insurance in this country (Wisconsin) set up a separate reserve for each employer. To this reserve were credited the contributions of the employer and from it were paid benefits to the employees so long as the account had a credit balance. Most of the States enacted "pooled-fund" laws on the theory that the risk of unemployment should be spread among all employers and that workers should receive benefits regardless of the balance of the contributions paid by the individual employer and the benefits paid to such workers. All States now have pooled unemployment funds.

215 Experience Rating

All State laws, except Puerto Rico and the Virgin Islands, have in effect some system of experience rating by which individual employers' contribution rates are varied from the standard rate on the basis of their experience with the risk of unemployment. For special financing provisions applicable to governmental entities, see section 250.

215.01 Federal requirements for experience rating.--State experience-rating provisions have developed on the basis of the additional credit provisions of the Social Security Act, now the Federal Unemployment Tax Act, as amended. The Federal law allows employers additional credit for a lowered rate of contribution if the rates were based on not less than 3 years of "experience with respect to unemployment or other factors bearing a direct relation to unemployment risk." This requirement was modified by amendment in 1954 which authorized the States to extend experience-rating tax reductions to new and newly covered employers after they have had at least 1 year of such experience. The requirement was further modified by the 1970 amendments which permitted the States to allow a reduced rate (but not less than one percent) on a "reasonable basis".

215.02 State requirements for experience rating.--In most States 3 years of experience with unemployment means more than 3 years of coverage and contribution experience. Factors affecting the time required to become a "qualified" employer include (1) the coverage provisions of the State law ("at any time" vs. 20 weeks; Table 100); (2) in States using benefits or benefit derivatives in the experience-rating formula, the type of base period and benefit year and the lag between these two periods, which determine how soon a new employer may be charged for benefits; (3) the type of formula used for rate determinations; and (4) the length of the period between the date as of which rate computations are made and the effective date for rates.

Individual employer's rates are determined by multiplying the employer's experience factor by the State experience factor. The multiplication is facilitated by a table which assigns rates which are the same as, or slightly more than, the product of the employer's benefit-wage ratio and the State factor. The range of the rates is, however, limited by a minimum and maximum. The minimum and the rounding upward of some rates tend to increase the amount which would be raised if the plan were affected without the table; the maximum, however, decreases the income from employers who would otherwise have paid higher rates.

220.04 Payroll variation plan.--The payroll variation plan is independent of benefit payments to individual workers; neither benefits nor any benefit derivatives are used to measure unemployment. Experience with unemployment is measured by the decline in an employer's payroll from quarter to quarter or from year to year. The declines are expressed as a percentage of payrolls in the preceding period, so that experience of employers with large and small payrolls may be compared. If the payroll shows no decrease or only a small percentage decrease over a given period, the employer will be eligible for the largest proportional reductions.

Alaska measures the stability of payrolls from quarter to quarter over a 3-year period; the changes reflect changes in general business activity and also seasonal or irregular declines in employment. Washington measures the last 3 years' annual payrolls on the theory that over a period of time the greatest drains on the fund result from declines in general business activity.

Utah measures the stability of both annual and quarterly payrolls and, as a third factor, the duration of liability for contributions, commonly called the age factor. Employers are given additional points if they have paid contributions over a period of years because of the unemployment which may result from the high business mortality which often characterizes new businesses. Montana also has three factors: annual declines, age, and a ratio of benefits to contributions; no reduced rate is allowed to an employer whose last 3-year benefit payments have exceeded contributions.

The payroll variation plans use a variety of methods for reducing rates. Alaska arrays employers according to their average quarterly decline quotients and groups them on the basis of cumulative payrolls in 10 classes for which rates are specified in a schedule. Montana classifies employers in 14 classes and assigns rates designed to yield a specified percent of payrolls varying with the fund balance.

In Utah, employers are grouped in 10 classes according to their combined experience factors and rates are assigned from 1 to 7 rate schedules. Washington determines the surplus reserves as specified in the law and distributes the surplus in the form of credit certificates applicable to the employer's next year's tax (Table 206). The amount of credit depends on the points assigned to each employer on the basis of the sum of the average annual decrease quotient and the benefit ratio. These credit certificates reduce the amount rather than the rate of tax; their influence on the rate depends on the amount of the next year's payrolls.

225 Transfer of Employers' Experience

Because of Federal requirements, no rate can be granted based on experience unless the agency has at least a 1-year record of the employer's experience with the factors used to measure unemployment. Without such a record there would be no basis for rate determination. For this reason all State laws specify the conditions under

which the experience record of a predecessor employer may be transferred to an employer who, through purchase or otherwise, acquires the predecessor's business. In some States (Table 204) the authorization for transfer of the record is limited to total transfers; i.e., the record may be transferred only if a single successor employer acquires the predecessor's organization, trade, or business and substantially all its assets. In the other States the provisions authorize partial as well as total transfers; in these States, if only a portion of a business is acquired by any one successor, that part of the predecessor's record which pertains to the acquired portion of the business may be transferred to the successor.

In most States the transfer of the record in cases of total transfer automatically follows whenever all or substantially all of a business is transferred. In the remaining States the transfer is not made unless the employers concerned request it.

Under most of the laws, transfers are made whether the acquisition is the result of reorganization, purchase, inheritance, receivership, or any other cause. Delaware, however, permits transfer of the experience record to a successor only when there is substantial continuity of ownership and management, and Colorado permits such transfer only if 50 percent or more of the management also is transferred.

Some States condition the transfer of the record on what happens to the business after it is acquired by the successor. For example, in some States there can be no transfer if the enterprise acquired is not continued (Table 204); in 3 of these States (California, District of Columbia, and Wisconsin) the successor must employ substantially the same workers. In 22 States[1] successor employers must assume liability for the predecessor's unpaid contributions, although in the District of Columbia, Massachusetts, and Wisconsin, successor employers are only secondarily liable.

Most States establish by statute or regulation the rate to be assigned the successor employer from the date of the transfer to the end of the rate year in which the transfer occurs. The rate assignments vary with the status of the successor employer prior to the acquisition of the predecessor's business. Over half the States provide that an employer who has a rate based on experience with unemployment shall continue to pay that rate for the remainder of the rate year; the others, that a new rate be assigned based on the employer's own record combined with the acquired record (Table 204).

230 Differences in Charging Methods

Various methods are used to identify the employer who will be charged with benefits when a worker becomes unemployed and draws benefits. Except in the case of very temporary or partial unemployment, compensated unemployment occurs after a worker-employer relationship has been broken. Therefore, the laws indicate in some detail which one or more of the former employers should be charged with the claimant's benefits. In the reserve-ratio and benefit-ratio States, it is the claimant's benefits that are charged; in the benefit-wage States, the benefit wages. There is, of course, no charging of benefits in the payroll-decline systems.

In most States the maximum amount of benefits to be charged is the maximum amount for which any claimant is eligible under the State law. In Arkansas, Colorado, Michigan, and Oregon, an employer who willfully submits false information

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[1] Ariz., Ark., Calif., D.C., Ga., Idaho, Ill., Ind., Ky., Maine, Mass., Mich., Minn., Mo., Nebr., N.H., N.Mex., Ohio, Okla., S.C., W.Va., and Wisc.

on a benefit claim to evade charges is penalized: In Arkansas, by charging the employer's account with twice the claimant's maximum potential benefits; in Oregon, with 2 to 10 times the claimant's weekly benefit amount; in Colorado, with 1-1/2 times the amount of benefits due during the delay caused by the false statement and all of the benefits paid to the claimant during the remainder of the benefit year; and in Michigan by a forfeiture to the Commission of an amount equal to the total benefits which are or would be allowed the claimant.

In the States with benefit-wage-ratio formulas, the maximum amount of benefit wages charged is usually the amount of wages required for maximum annual benefits; in Alabama and Delaware, the maximum taxable wages.

230.01 Charging most recent employers.--In four States, Maine, New Hampshire, South Carolina, and West Virginia, with a reserve-ratio system, Connecticut and Vermont with a benefit ratio, and Virginia with a benefit-wage-ratio, the most recent employer gets all the charges on the theory of primary responsibility for the unemployment.

All the States that charge benefits to the last employer relieve an employer of these charges if only casual or short-time employment is involved. Maine limits charges to a most recent employer who employed the claimant for more than 5 consecutive weeks; New Hampshire, more than 4 weeks; Virginia and West Virginia at least 30 days. South Carolina omits charges to employers who paid a claimant less than eight times the weekly benefit, and Vermont, less than $695.

Connecticut charges the one or two most recent employers who employed a claimant 4 weeks or more in the 8 weeks prior to filing the claim, but charges are omitted if the employer paid $200 or less.

230.02 Charging base-period employers in inverse chronological order.--Some States limit charges to base-period employers but charge them in inverse order of employment (Table 205). This method combines the theory that liability for benefits results from wage payments with the theory of employer responsibility for unemployment; responsibility for the unemployment is assumed to lessen with time, and the more remote the employment from the period of compensable unemployment, the less the probability of an employer's being charged. A maximum limit is placed on the amount that may be charged any one employer; when the limit is reached, the next previous employer is charged. The limit is usually fixed as a fraction of the wages paid by the employer or as a specified amount in the base period or in the quarter, or as a combination of the two. Usually the limit is the same as the limit on the duration of benefits in terms of quarterly or base-period wages (sec. 335.04).

In Michigan, New Jersey, New York, Ohio, Rhode Island, and Wisconsin, the amount of the charges against any one employer is limited by the extent of the claimant's employment with that employer; i.e., the number of credit weeks earned with that employer. In New York, when a claimant's weeks of benefits exceed weeks of employment, the charging formula is applied a second time--a week of benefits charged to each employer's account for each week of employment with that employer, in inverse chronological order of employment--until all weeks of benefits have been charged. In Colorado charges are omitted if an employer paid $500 or less, $100 or less in South Dakota; in Missouri most employers who employ claimants less than 3 weeks and pay them less than $120 are skipped in the charging.

If a claimant's unemployment is short, or if the last employer in the base period employed the claimant for a considerable part of the base period, this method of charging employers in inverse chronological order gives the same results as

charging the last employer in the base period. If a claimant's unemployment is long, such charging gives much the same results as charging all base-period employers proportionately.

All the States that provide for charging in inverse order of employment have determined, by regulation, the order of charging in case of simultaneous employment by two or more employers.

230.03 Charges in proportion to base-period wages.--On the theory that unemployment results from general conditions of the labor market more than from a given employer's separations, the largest number of States charge benefits against all base-period employers in proportion to the wages earned by the beneficiary with each employer. Their charging methods assume that liability for benefits inheres in wage payments. This also is true in a State that charges all benefits to a principal employer.

In two States employers responsible for a small amount of base-period wages are relieved of charges. A Florida employer who paid a claimant less than $100 in the base period is not charged.

235 Noncharging of Benefits

In many States there has been a tendency to recognize that the costs of benefits of certain types should not be charged to individual employers. This has resulted in "noncharging" provisions of various types in practically all State laws which base rates on benefits or benefit derivatives (Table 205). In the States which charge benefits, certain benefits are omitted from charging as indicated below; in the States which charge benefit wages, certain wages are not counted as benefit wages. Such provisions are, of course, not applicable in States in which rate reductions are based solely on payroll decreases.

The omission of charges for benefits based on employment of short duration has already been mentioned (sec. 230, and Table 205, footnote 6). The postponement of charges until a certain amount of benefits has been paid (sec. 220.03) results in noncharging of benefits for claimants whose unemployment was of very short duration. In many States, charges are omitted when benefits are paid on the basis of an early determination in an appealed case and the determination is eventually reversed. In many States, charges are omitted for reimbursements in the case of benefits paid under a reciprocal arrangement authorizing the combination of the individual's wage credits in 2 or more States; i.e., situations when the claimant would be ineligible in the State without the out-of-State wage credits. In the District of Columbia, Maine, and Massachusetts, dependents' allowances are not charged to employers' accounts.

The laws in Arizona, California, Connecticut, Delaware, Florida, Georgia, Hawaii, Illinois, Iowa, Kansas, Kentucky, Louisiana, Minnesota, Mississippi, New York, North Carolina, Oklahoma, Pennsylvania, Rhode Island, and Wyoming provide that an employer who employed a claimant part time in the base period and continues to give substantial equal part-time employment is not charged for benefits. Missouri achieves the same result through regulation.

Five States (Arkansas, Colorado, Maine, North Carolina, and Ohio) have special provisions or regulations for identifying the employer to be charged in the case of benefits paid to seasonal workers; in general, seasonal employers are charged only with benefits paid for unemployment occurring during the season, and nonseasonal employers, with benefits paid for unemployment at other times.

TABLE 200.--SUMMARY OF EXPERIENCE-RATING PROVISIONS, 51 STATES [1]

State	Type of experience rating				Taxable wage base above $7,000 (18 [1] States)	Wages include remuneration over $7,000 if subject to FUTA (44 States)	Voluntary contributions permitted (24 States)
	Reserve ratio (32 States)	Benefit ratio (12 States)	Benefit wage ratio (4 States)	Payroll declines (3 States)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ala.	. . . .	. . . .	X	. . . . .	. . . . .	X	. . . . .
Alaska	. . . .	. . . .	. . . .	Quarterly	$20,200 [3]	X	. . . . .
Ariz.	X	. . . .	. . . .	. . . . .	. . . . .	X	X [6]
Ark.	X	. . . .	. . . .	. . . . .	. . . . .	X	X [5]
Calif.	X	. . . .	. . . .	. . . . .	. . . . .	. . . .	. . . . .
Colo.	X	. . . .	. . . .	. . . . .	. . . . .	X	X
Conn.	. . . .	X	. . . .	. . . . .	. . . . .	. . . .	. . . . .
Del.	. . . .	. . . .	X	. . . . .	$ 7,200 [6]	X	. . . . .
D.C.	X	. . . .	. . . .	. . . . .	$ 7,500	X	. . . . .
Fla.	. . . .	X	. . . .	. . . . .	. . . . .	X	. . . . .
Ga.	X	. . . .	. . . .	. . . . .	. . . . .	X [4]	. . . . .
Hawaii	X	. . . .	. . . .	. . . . .	$13,800 [3]	X	. . . . .
Idaho	X	. . . .	. . . .	. . . . .	$14,400 [3]	X	. . . . .
Ill.	. . . .	. . . .	X	. . . . .	. . . . .	X [4]	. . . . .
Ind.	X	. . . .	. . . .	. . . . .	. . . . .	X	X
Iowa	X	. . . .	. . . .	. . . . .	$ 9,400 [3]	X	X [2]
Kans.	X	. . . .	. . . .	. . . . .	. . . . .	X	X [2]
Ky.	X	. . . .	. . . .	. . . . .	$ 8,000	X	X [2]
La.	X	. . . .	. . . .	. . . . .	. . . . .	X	X
Maine	X	. . . .	. . . .	. . . . .	. . . . .	X	X
Md.	. . . .	X	. . . .	. . . . .	. . . . .	X	. . . . .
Mass.	X	. . . .	. . . .	. . . . .	. . . . .	X	. . . . .
Mich.	. . . .	X	. . . .	. . . . .	. . . . [8] [3]	X	X [2]
Minn.	. . . .	X	. . . .	. . . . .	$ 9,000 [3]	X	X
Miss.	. . . .	X	. . . .	. . . . .	. . . . .	X	. . . . .
Mo.	X	. . . .	. . . .	. . . . .	. . . . [3]	X	X
Mont.	X	. . . .	. . . .	. . . . .	$ 8,200 [3]	X	. . . . .
Nebr.	X	. . . .	. . . .	. . . . .	. . . . [3]	X	X
Nev.	X	. . . .	. . . .	. . . . .	$10,200 [3]	X	. . . . .
N.H.	X	. . . .	. . . .	. . . . .	(7)	. . . .	. . . . .
N.J.	X	. . . .	. . . .	. . . . .	$ 8,800 [3]	X	X
N.Mex.	X	. . . .	. . . .	. . . . .	$ 9,300 [3]	X	X
N.Y.	X	. . . .	. . . .	. . . . .	(7)	X [4]	X [2]
N.C.	X	. . . .	. . . .	. . . . .	. . . . [3]	X	X
N.Dak.	X	. . . .	. . . .	. . . . .	$10,150 [3]	X	X
Ohio	X	. . . .	. . . .	. . . . .	. . . . .	X	X

(Table continued on next page)

TABLE 200.--SUMMARY OF EXPERIENCE-RATING PROVISIONS, 51 STATES[1] (CONTINUED)

State	Type of experience rating				Taxable wage base above $7,000 (18[1] States)	Wages include remuneration over $7,000 if subject to FUTA (44 States)	Voluntary contributions permitted (24 States)
	Reserve ratio (32 States)	Benefit ratio (12 States)	Benefit wage ratio (4 States)	Payroll declines (3 States)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Okla.	. . . .	. . . .	X	. . . . .	. . . .[3]	X	. . . . .
Oreg.	. . . .	X[5]	. . . .	. . . . .	$12,000[3]	. . . .[4]	. . . . .
Pa.	. . . .	X[5]	. . . .	. . . . .	. . . .[3]	X[4]	X
R.I.	X	. . . .	. . . .	. . . . .	$ 9,200[3]	X[4]	. . . . .
S.C.	X	. . . .	. . . .	. . . . .	. . . . .	X	X
S.Dak.	X	. . . .	. . . .	. . . . .	. . . . .	X	X
Tenn.	X	. . . .	. . . .	. . . . .	. . . . .	X[4]	. . . . .
Tex.	. . . .	X	. . . .	. . . . .	. . . .[3]	. . . . .	. . . . .
Utah	. . . .	. . . .	. . . .	Annual and quarterly[5]	$14,800[3]	X	. . . . .
Vt.	. . . .	X	. . . .	. . . . .	. . . . .	X	. . . . .
Va.	. . . .	X	. . . .	. . . . .	(7)	. . . . .	. . . . .
Wash.	. . . .	. . . .	. . . .	Annual[5]	$11,400[3]	. . . . .	. . . . .
W.Va.	X	. . . .	. . . .	. . . . .	$ 8,000	X	X
Wis.	X	. . . .	. . . .	. . . . .	. . . . .	X	X
Wyo.	. . . .	X	. . . .	. . . . .	. . . . .	X	. . . . .

[1] Excludes P.R. and the V.I. which have no experience-rating systems and which levy a tax on all wages, P.R., and $8,000, V.I. See Tables 201 to 206 for more detailed analysis of experience-rating provision.

[2] Voluntary contributions limited to amount of benefits charged during 12 months preceding last computation date, Ark. and La.; ER receives credit for 80% of any voluntary contributions made to fund, N.C.; reduction in rate because of voluntary contributions limited to one rate group for positive-balance ER's, other limitations apply for negative-balance ER's, Kans.; surcharge added equal to 25% of benefits canceled by voluntary contributions unless voluntary payment is made to overcome charges incurred as result of unemployment of 75% or more of ER's workers caused by damages from fire, flood, or other acts of God, Minn.; not permitted for yrs. in which rate schedule higher than basic schedule is in effect, La.

[3] See following table for computation of flexible taxable wage bases for States noted.

[4] Wages include all kinds of remuneration subject to FUTA.

[5] Formula includes duration of liability, Utah; reserve ratio, Pa., and benefit ratio, Wash.

[6] Taxable wage base may increase by regulation depending on relief Delaware employer's receive from loss of Federal tax offset credit, Del..

[7] N.H., N.Y., and Va., have not increased the wage base to $7,000.

[8] ER's paying the minimum rate will pay on an $8,000 wage base, Minn..

TABLE 201.--COMPUTATION OF FLEXIBLE TAXABLE WAGE BASES

State	Computed as--		Period of time used--		
	% of State average annual wage (13 States)	Other (1 States)	Preceding CY (6 States)	12 months ending June 30 (4 States)	Second preceding CY (4 States)
(1)	(2)	(3)	(4)	(5)	(6)
Ala.					
Alaska	75 1/			X	
Ariz.					
Ark.					
Calif.					
Colo.					
Conn.					
Del.					
D.C.					
Fla.					
Ga.					
Hawaii	100			X	
Idaho	100 1/				X
Ill.					
Ind.					
Iowa	66-2/3 1/		X		
Kans.					
Ky.					
La.					
Maine					
Md.					
Mass.					
Mich.					
Minn.	60 1/		X		
Miss.					
Mo.					
Mont.	75 1/		X		
Nebr.					
Nev.	66-2/3		X		
N.H.					
N.J.		28 x State aww 1/	X		
N.Mex.	65 1/			X	
N.Y.					
N.C.					
N.Dak.	70 1/			X	
Ohio					
Okla.					
Oreg.	80 1/				X
Pa.					
P.R.					
R.I.	70 1/		X		
S.C.					
S.Dak.					
Tenn.					

(Table continued on next page)

TABLE 201.--COMPUTATION OF FLEXIBLE TAXABLE WAGE BASES (CONTINUED)

State (1)	Computed as--		Period of time used--		
	% of State average annual wage (13 States) (2)	Other (1 States) (3)	Preceding CY (6 States) (4)	12 months ending June 30 (4 States) (5)	Second preceding CY (4 States) (6)
Tex.	. . . 1/ . .	. . . . .	. . . . .	. . . . .	. . . . .
Utah	100 1/	. . . . .	. . . . .	. . . . .	X
Vt.	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .
Va.	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .
V.I.	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .
Wash.	80 1/2/	. . . . .	. . . . .	. . . . .	X
W.Va.	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .
Wis.	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .
Wyo.	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .

1/ Rounded to the nearest $100, Alaska, Minn., and N.Dak.; $600, Idaho; higher $100, Iowa, N.J., N.Mex., Utah; higher $200, R.I.; nearest $1,000, Oreg.; lower $300, Wash.; nearest $100 but not to exceed $200 more than the taxable wage base in the preceding year, Mont.

2/ Increases by $600 when fund balance is less than 4.5 percent of total payrolls, to exceed 80 percent of average annual wage.

TABLE 202.--COMPUTATION DATE, EFFECTIVE DATE, PERIOD OF TIME TO QUALIFY FOR EXPERIENCE RATING, AND REDUCED RATES FOR NEW EMPLOYERS

State	Computation date	Effective date for new rates	Period of time needed to qualify for experience rating		Reduced rate for new employers[2]
			At least 3 years	Less than 3 years[1]	
(1)	(2)	(3)	(4)	(5)	(6)
Ala.	Oct. 1	Jan. 1	. . . . .	1 year[1]	1.5%
Alaska	June 30	Jan. 1	. . . . .	1 year[1]	[3]
Ariz.	July 1	Jan. 1	. . . . .	1 year	. . . . .
Ark.	June 30	Jan. 1	X	. . . . .	. . . . .
Calif.	June 30	Jan. 1	. . . . .	12 months	. . . . .
Colo.	July 1	Jan. 1	. . . . .	12 months	. . . . .
Conn.	June 30	Jan. 1	. . . . .	1 year[1]	(3)
Del.	Oct. 1	Jan. 1	4 years	. . . . .	. . . . .
D.C.	June 30	Jan. 1	X	. . . . .	(3)
Fla.	Dec. 31	Jan. 1	X	. . . . .	. . . . .
Ga.	June 30	Jan. 1	. . . . .	1 year	. . . . .
Hawaii	Dec. 31	Jan. 1	. . . . .	1 year	. . . . .
Idaho	June 30	Jan. 1	. . . . .	1 year	. . . . .
Ill.	June 30	Jan. 1	X[1]	. . . . .	. . . . .
Ind.	June 30	Jan. 1	X[1]	. . . . .	. . . . .
Iowa	July 1	Jan. 1	5 years	. . . . .	1.8%[3]
Kans.	June 30	Jan. 1	. . . . .	2 years	1.0%[3]
Ky.	Oct. 31	Jan. 1	X[4]	. . . . .	. . . . .
La.	June 30	Jan. 1	X	. . . . .	. . . . .
Maine	June 30	Jan. 1	. . . . .	2 years	(3)
Md.	March 31	July 1	. . . . .	2 years	(3)
Mass.	Sept. 30	Jan. 1	. . . . .	1 year	2.0%
Mich.	June 30	Jan. 1	. . . . .	2 years[6]	. . . . .
Minn.	June 30	Jan. 1	. . . . .	1 year	(3)
Miss.	June 30	Jan. 1	. . . . .	1 year	1.0%[3]
Mo.	July 1	Jan. 1	. . . . .	1 year	1.0%[4]
Mont.	Sept. 30	Jan. 1	X	. . . . .	. . . . .
Nebr.	Dec. 31	Jan. 1	. . . . .	1 year[1]	. . . . .
Nev.	June 30	Jan. 1	. . . . .	2 1/2 years	. . . . .
N.H.	Jan. 31	July 1	. . . . .	1 year	. . . . .
N.J.	Dec. 31	July 1	X	. . . . .	. . . . .
N.Mex.	June 30	Jan. 1	X	. . . . .	. . . . .
N.Y.	Dec. 31	Jan. 1	. . . . .	1 year	(3)
N.C.	Aug. 1	Jan. 1	. . . . .	More than 13 mos.	. . . . .
N.Dak.	Sept. 30	Jan. 1	. . . . .	1 year	(3)
Ohio	July 1	Jan. 1	. . . . .	1 year	. . . . .
Okla.	Dec. 31	Jan. 1	. . . . .	1 year	. . . . .
Oreg.	June 30	Jan. 1	. . . . .	1 year	(6)
Pa.	June 30	Jan. 1	. . . . .	18 months[1]	3.5[4]
R.I.	Sept. 30	Jan. 1	. . . . .	1 year	(3)
S.C.	July 1[5]	Jan. 1[5]	. . . . .	2 years[1]	. . . . .
S.Dak.	Dec. 31	Jan. 1	. . . . .	2 years	. . . . .

(Table continued on next page)

TABLE 202.--COMPUTATION DATE, EFFECTIVE DATE, PERIOD OF TIME TO QUALIFY FOR EXPERIENCE RATING, AND REDUCED RATES FOR NEW EMPLOYERS (CONTINUED)

State	Computation date	Effective date for new rates	Period of time needed to qualify for experience rating		Reduced rate for new employers[2]
			At least 3 years	Less than 3 years[1]	
(1)	(2)	(3)	(4)	(5)	(6)
Tenn.	Dec. 31[5]	July 1[5]	X	. . . . .	. . . . .
Tex.	Oct. 1 [5]	Jan. 1[5]	. . . . .	1 year	1.0%
Utah	Jan. 1	Jan. 1	X	. . . . .	2.7%
Vt.	Dec. 31	July 1	. . . . .	1 year	*(3)*
Va.	June 30	Jan. 1	. . . . .	1 year	2.5%
Wash.	July 1	Jan. 1	. . . . .	2 years[1]	. . . . .
W.Va.	June 30	Jan. 1	X	. . . . .	2.7[4]
Wis.	June 30	Jan. 1	. . . . .	18 months	. . . . .
Wyo.	June 30	Jan. 1	X	. . . . .	. . . . .

[1] Period shown is period throughout which ER's account was chargeable or during which payroll declines were measurable. In States noted, requirements for experience rating are stated in the law in terms of subjectivity, Alaska, Conn., Ind., and Wash.; in which contributions are payable, Ill. and Pa.; coverage, S.C.; or, in addition to the specified period of chargeability, contributions payable in the 2 preceding CYs, Nebr.

[2] Immediate reduced rate for newly-covered ERs until such time as the ER can qualify for a rate based on experience.

[3] Rate for newly-covered ERs is the higher of 1.0% or State's 5-yr. benefit cost ratio, not to exceed 2.7%, Conn., and Kans.; higher of 1.0% or State's 5-yr. benefit cost ratio, or the contribution rate which applies to ERs with a benefit ratio of .0000, not to exceed 2.8%, Md., average industry tax rate Alaska; average industry tax rate but not less than 1%, except for those in industries where the average tax rate exceeds 3%, who will pay at the standard rate, N.Dak.,; higher of 1.0% or the rate equal to the average rate on taxable wages of all ERs for the preceding CY not to exceed 2.7%, D.C.; higher of 1.0% or State's 3-yr. benefit cost rate, not to exceed 2.7% Minn.; higher of 1.0% or that percent represented by rate class 11 (1.2% to 2.0%) depending upon rate schedule in effect, Vt.; ranges from 2.0%-2.7% depending on rate schedule in effect, N.Y.; average contribution rate but not more than 3.0% or less than 1.0%, Maine; higher of 1.0% or State's 5-yr. ben. cost ratio, not to exceed 4.2%, R.I.; higher of 1.0% or the current minimum rate for eligible ERs, Miss..

[4] For all newly-covered ERs except those in the construction industry, Pa.; for all newly-covered ERs except those in any out-of-State corporation or business entity engaged in construction trades, W.Va.,; only for newly-covered nonprofit ERs and governmental entities making contributions, Mo. All newly covered ERs engaged in construction trades will pay a rate equal to the average rate of contributions paid by all contract construction ERs subject to the law for the year until they qualify for experience-rating, Ky..

[5] For newly-qualified ER, computation date is end of quarter in which ER meets experience requirements and effective date is immediately following quarter, S.C. and Tex.

[6] Newly-covered employers pay at rates ranging from 2.7-3.5%, depending on the rate schedule in effect for the year, Oreg.; and an ER's rate will not include a non-chargeable benefits component for the first 4 years of subjectivity, Mich..

TABLE 204.--TRANSFER OF EXPERIENCE FOR EMPLOYER RATES, 51 STATES[1]

State	Total Transfers		Partial Transfers			Rate for successor[2]	
	Mandatory (39 States)	Optional (14 States)	Mandatory (14 States)	Optional (26 States)	Enterprise must be continued (27 States)	Previous rate continued (33 States)	Based on Combined experience (18 States)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ala.[3]	X	. . . .	. . . .	X	. . . . .	. . . . .	X
Alaska[3]	X	. . . .	. . . .	. . . .	. . . . .	. . . . .	X
Ariz.	X	. . . .	. . . .	X	X	X	. . . . .
Ark.	X	. . . .	. . . .	X	X	X	. . . . .
Calif.[3]	. . . .	X	. . . .	X	X	. . . . .	X
Colo.	X[4]	. . . .	. . . .	. . . .	X	X	. . . . .
Conn.	. . . .	X[5]	. . . .	X[5]	. . . . .	X[5]	. . . . .
Del.[3]	. . . .	X[4]	. . . .	. . . .	X	. . . . .	X
D.C.[3]	X	. . . .	. . . .	. . . .	X	X	. . . . .
Fla.	X	. . . .	. . . .	X	X	. . . . .	X
Ga.	X	. . . .	. . . .	X	X	. . . . .	X
Hawaii	. . . .	X[4]	. . . .	. . . .	. . . . .	X	. . . . .
Idaho	. . . .	X[4]	. . . .	X[4]	X	. . . . .	X
Ill.	X	. . . .	. . . .	X	. . . . .	X	. . . . .
Ind.	X	. . . .	. . . .	X	. . . . .	X	. . . . .
Iowa	X	. . . .	X	. . . .	X	. . . . .	X
Kans.	X	. . . .	. . . .	X	X	X	. . . . .
Ky.	X	. . . .	X	. . . .	. . . . .	X	. . . . .
La.	X	. . . .	X	. . . .	. . . . .	X	. . . . .
Maine	X	. . . .	. . . .	. . . .	. . . . .	X	. . . . .
Md.	X	. . . .	. . . .	X[6]	X	X	. . . . .
Mass.	X	. . . .	. . . .	. . . .	X	X	. . . . .
Mich.	X	. . . .	. . . .	X	. . . . .	X	. . . . .
Minn.	X	. . . .	X	. . . .	X	. . . . .	X
Miss.	X	. . . .	. . . .	X	X	X	. . . . .
Mo.	X[8]	. . . .	X[7]	. . . .	X	. . . . .	X
Mont.	X[8]	. . . .	X[8]	. . . .	. . . . .	. . . . .	X
Nebr.	X	. . . .	. . . .	X	. . . . .	. . . . .	X
Nev.[3]	. . . .	X	. . . .	X	. . . . .	X	. . . . .
N.H.[3]	X[9]	. . . .	. . . .	X	X	X	. . . . .
N.J.[3]	X[9]	(9)	. . . .	X	X	X	. . . . .
N.Mex.	X	. . . .	. . . .	X	. . . . .	X	. . . . .
N.Y.	X	. . . .	X	. . . .	X	. . . . .	X
N.C.[3]	. . . .	X	. . . .	X	. . . . .	X	. . . . .
N.Dak.[3]	. . . .	X	. . . .	. . . .	. . . . .	X	. . . . .
Ohio	X	. . . .	X	. . . .	X	X	. . . . .
Okla.	X	. . . .	. . . .	X	X	. . . . .	X
Oreg.	X	. . . .	. . . .	. . . .	. . . . .	X	. . . . .
Pa.	(9)	X[9]	(9)	X[9][7]	X	X	. . . . .
R.I.	. . . .	X	. . . .	X[7]	. . . . .	X	. . . . .
S.C.	X	. . . .	. . . .	X	X	. . . . .	X
S.Dak.	. . . .	X	. . . .	. . . .	. . . . .	. . . . .	X

(Table continued on next page)

TABLE 204.--TRANSFER OF EXPERIENCE FOR EMPLOYER RATES, 51 STATES[1] (CONTINUED)

State	Total Transfers		Partial Transfers			Rate for successor[2]	
	Mandatory (39 States)	Optional (14 States)	Mandatory (14 States)	Optional (26 States)	Enterprise must be continued (27 States)	Previous rate continued (33 States)	Based on Combined experience (18 States)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Tenn.[3]	X	. . . .	X	. . . .	X	X	. . . . .
Tex.	. . . .	X	. . . .	X	X	X	. . . . .
Utah	X	. . . .	X	. . . .	. . . . .	X	. . . . .
Vt.	X	. . . .	. . . .	. . . .	X	. . . . .	X
Va.	. . . .	X	. . . .	X	. . . . .	X	. . . . .
Wash.	X	. . . .	X[7]	. . . .	. . . . .	X	. . . . .
W.Va.	X	. . . .	X[7]	. . . .	. . . . .	X	. . . . .
Wis.	X	. . . .	X	. . . .	X	. . . . .	X
Wyo.	X	. . . .	. . . .	. . . .	. . . . .	X	. . . . .

[1] Excluding P.R. and the Virgin Islands which have no experience-rating provision.

[2] Rate for remainder of rate yr. for a successor who was an ER prior to acquisition.

[3] No transfer may be made if it is determined that the acquisition was made solely for purpose of qualifying for reduced rate, Alaska, Calif., Nev. and Tenn.; if total wages allocable to transferred property are less than 25% of predecessor's total, D.C.; if agency finds employment experience of the enterprise transferred may be considered indicative of the future employment experience of the successor, N.J.; transfer may be denied if good cause shown that transfer would be inequitable, N.Dak.

[4] Transfer is limited to one in which there is substantial continuity of ownership and management, Del.; if there is 50% or more of management transferred, Colo.; if predecessor had a deficit experience-rating account as of last computation date, transfer is mandatory unless it can be shown that management or ownership was not substantially the same, Idaho.

[5] By regulation.

[6] Partial transfers limited to those establishments formerly located in another State.

[7] Partial transfers limited to acquisitions of all or substantially all of ER's business, Mo., and W.Va.; to separate establishments for which separate payrolls have been maintained, R.I.

[8] Optional (by regulation) if successor was not an ER.

[9] Optional if predecessor and successor were not owned or controlled by same interest and successor files written notice protesting transfer within 4 months; otherwise mandatory, N.J.; transfer mandatory if same interests owned or controlled both the predecessor and the successor, Pa.

TABLE 205.--EMPLOYERS CHARGED AND BENEFITS EXCLUDED FROM CHARGING, 49 STATES WHICH CHARGE BENEFITS OR BENEFIT DERIVATIVES

State	Base-period employer charged			Benefits excluded from charging					
							Major disqualification involved		
	Proportionately (29 States)	In inverse order of employment up to amount specified (13 States) 2/	Employer specified (10 States)	Federal-State extended benefits (18 States)	Benefit award finally reversed (27 States)	Reimbursements on combined wage claims (23 States)	Voluntary leaving (42 States)	Discharge for misconduct (41 States)	Refusal of suitable work (15 States)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Ala. 1/	X 6/	. . . . .	. . . . .	. . . .	X	. . . . 10/ 13/	X 4/	X 3/	. . . . .
Ariz.	X 6/	. . . . .	. . . . .	. . . .	X	X 10/	X 4/	X	. . . . .
Ark.	X 6/	. . . . .	. . . . .	X	. . . .	X 10/	X 4/	X	. . . . .
Calif.	X 6/	. . . . .	. . . . .	. . . .	. . . .	. . . .	X 4/	X	. . . . .
Colo.	. . . .	1/3 wages up to 1/2 of 26 x current wba. 6/	. . . . .	. . . .	X	X	X	X	. . . . .
Conn.	X 6/	. . . . .	. . . . .	. . . .	. . . .	. . . .	X 4/	X	X 3/
Del. 1/	X 6/	. . . . .	. . . . .	. . . .	X	X	X	X	. . . . .
D.C.	X 6/	. . . . .	. . . . .	X	. . . .	. . . .	X	X	X 3/
Fla.	X 6/	. . . . .	. . . . .	. . . .	X	. . . .	X 4/	X	X 3/
Ga.	X 6/	. . . . .	. . . . .	. . . .	X	X 10/	X 4/	X	X 3/
Hawaii	X	. . . . .	. . . . . 7/ 6/	X	. . . .	X 10/	X	X	X
Idaho	. . . 6/ .	. . . . .	Principal	X	X	X 10/	X 4/	X	. . . . .
Ill. 1/	X 6/	. . . . .	. . . . .	. . . .	. . . .	X 10/	X 4/	. . . .	. . . . .
Ind.	X 7/	(7)	. . . . .	. . . .	. . . .	X 10/	. . . .	. . . .	. . . . .
Iowa	. . . .	In proportion to base-period wages paid by employer 6/	. . . . .	. . . .	X	X 10/	X	X	X
Kans.	X 6/	. . . . .	. . . . .	X	. . . .	X 10/	X	X	. . . . .

(Table continued on next page)

TABLE 205.--EMPLOYERS CHARGED AND BENEFITS EXCLUDED FROM CHARGING, 49 STATES WHICH CHARGE BENEFITS OR BENEFIT DERIVATIVES (CONTINUED)

State	Base-period employer charged			Benefits excluded from charging					
							Major disqualification involved		
	Proportionately (29 States)	In inverse order of employment up to amount specified (13 States) [2]	Employer specified (10 States)	Federal-State extended benefits (18 States)	Benefit award finally reversed (27 States)	Reimbursements on combined wage claims (23 States)	Voluntary leaving (42 States)	Discharge for misconduct (41 States)	Refusal of suitable work (15 States)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Ky.	. . . .	. . . . .	Most recent [6]	. . . .	. . . .	X [10]	X	X	. . . . .
La.	X	. . . . .	. . . . .	. . . .	X	. . . .	X	X	X [3]
Maine	. . . .	. . . . .	Most recent	X	X	X [10]	X	X	X [3]
Md.	(7)	. . . . .	Principal [7]	. . . .	X	. . . .	. . . .	. . [4] . .	. . . . .
Mass.	. . . .	36% of base period wages.	. . . . .	X	X	. . . .	X	X [4]	. . . . .
Mich.	. . . .	3/4 credit wks. up to 35. [8]	. . . . .	X	. . . .	. . . .	(8)	(8)	(8)
Minn. [12]	X [6] [9]	. . . . .	. . . . .	X	X	X	X	X	X [3]
Miss.	X [6]	. . . . .	. . . . .	. . . .	. . . .	. . . .	X [4]	X	X [3]
Mo.	. . . .	1/3 base-period wages. [6]	. . . . .	. . . .	X	. . . .	X [4]	X	X
Mont.	. . . .	. . . . .	Principal [6] [7]	X	. . . .	. . . .	X	X	. . . . .
Nebr.	. . . .	1/3 base-period wages.	. . . . .	. . . .	X	. . . .	X	X	. . . . .
Nev.	X [14]	. . . . .	. . . . .	X	. . . .	X [10]	X	X	. . . . .
N.H.	. . . .	. . . . .	Most recent [6]	. . . .	. . . .	X [10]	X	X	. . . . .

(Table continued on next page)

TABLE 205.--EMPLOYERS CHARGED AND BENEFITS EXCLUDED FROM CHARGING, 49 STATES WHICH CHARGE BENEFITS OR BENEFIT DERIVATIVES (CONTINUED)

State	Base-period employer charged			Benefits excluded from charging					
							Major disqualification involved		
	Proportionately (29 States)	In inverse order of employment up to amount specified (13 States) 2/	Employer specified (10 States	Federal-State extended benefits (18 States)	Benefit award finally reversed (27 States)	Reimbursements on combined wage claims (23 States)	Voluntary leaving (42 States)	Discharge for misconduct (41 States)	Refusal of suitable work (15 States)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
N.J.	X	3/4 base weeks up to 35. 11/	. . . . .	. . . .	X	. . . .	. . . .	. . . . .	. . . .
N.Mex.	X	. . . . .	. . . . .	X	X	. . . .	X	X	. . . .
N.Y.	. . . .	Credit weeks up to 26. 6/	. . . . .	. . . .	. . . .	. . . .	. . . .	. . . . .	. . . .
N.C. 12/	X 6/	. . . . .	. . . . .	. . . .	. . . .	. . . .	X	X	. . . .
N.Dak. 12/	X	. . . . .	. . . . .	. . . .	X	. . . .	X	X	. . . .
Ohio	. . . .	1/2 wages in credit weeks.	. . . . .	. . . .	. . . .	X 10/	X 4/	X	X
Okla. 1/ 12/	X 6/	. . . . .	. . . . .	. . . .	X	. . . .	X	X	. . . .
Oreg.	X	. . . . .	. . . . .	X	X	X 10/	X	X	. . . .
Pa. 12/	X 6/	. . . . .	. . . . .	. . . .	. . . .	. . . .	X	X	. . . .
R.I.	. . . .	3/5 weeks of employment up to 42. 6/	. . . . .	X	. . . .	. . . .	X	X	. . . .
S.C.	. . . .	. . . . .	Most recent 6/	X	X	. . . .	X	X	X 3/
S.Dak.	. . . .	In proportion to base-period wages paid by employer. 6/	. . . . .	X	X	. . . .	X 4/	X 4/	. . . .

(Table continued on next page)

TABLE 205.--EMPLOYERS CHARGED AND BENEFITS EXCLUDED FROM CHARGING, 49 STATES WHICH CHARGE BENEFITS OR BENEFIT DERIVATIVES (CONTINUED)

State	Base-period employer charged			Benefits excluded from charging					
	Proportionately (29 States)	In inverse order of employment up to amount specified (13 States) 2/	Employer specified (10 States)	Federal-State extended benefits (18 States)	Benefit award finally reversed (27 States)	Reimbursements on combined wage claims (23 States)	Major disqualification involved: Voluntary leaving (42 States)	Major disqualification involved: Discharge for misconduct (41 States)	Major disqualification involved: Refusal of suitable work (15 States)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Tenn. 12/	X	. . . . .	. . . . .	. . . .	X	X 10/	X	X	. . . . .
Tex.	X	. . . . .	. . . . .	. . . .	X	. . . .	X 4/	X	. . . . .
Vt.	. . . .	. . . . .	Most recent 6/	. . . .	. . . .	X	X	X	X
Va. 1/	. . . .	. . . . .	Most recent 6/	. . . .	. . . .	X	. . . .	. . . .	. . . . .
Wash.	X	. . . . .	. . . . .	. . . .	. . . .	X 10/	. . . .	. . . .	. . . . .
W.Va.	. . . .	. . . . .	Most recent 6/	. . . .	X	. . . .	. . . .	X	X
Wis.	. . . .	8/10 credit weeks up to 43.	. . . . .	X	X	. . . .	X	. . . .	. . . . .
Wyo.	X 6/	. . . . .	. . . . .	X	X	X	X	X	. . . . .

1/ State has benefit-wage-ratio formula; benefit wages are not charged for claimants whose compensable unemployment is of short duration (sec. 220.03).

2/ Limitation on amount charged does not reflect those States charging one-half of Federal-State extended benefits. For States that noncharge these benefits see column 5.

3/ Half of charges omitted if separation due to misconduct; all charges omitted if separation due to aggravated misconduct, Ala.; omission of charge is limited to refusal of reemployment in suitable work, Fla., Ga., Maine, Minn., Miss., and S.C.

(Footnotes continued on next page)

(Footnotes for Table 205 continued)

4/ Charges are omitted also for claimants leaving for compelling personal reasons not attributable to ER and not warranting disqualification, as well as for claimants leaving work due to private or lump-sum retirement plan containing mutually-agreed-upon mandatory age clause, Ariz.; for claimant who was student employed on temporary basis during BP and whose employment began within vacation and ended with leaving to return to school, or for claimant who left work to accompany a spouse, Calif.; for a claimant's most recent separation to study or voluntary retirement provided the ER filed a notice for appeal, Conn.,; for claimants who retire under agreed-upon mandatory-age retirement plan, Ga.; for claimant convicted of felony or misdemeanor, Mass.; for claimant who left to accept another job and held it long enough to earn six times weekly benefit amount and then was separated from new work, Ill.; for claimant leaving to accept more remunerative job, Mo.; for claimant who left to accept recall from a prior ER or to accept other work beginning within 7 days and lasting at least 3 wks.; also exempts leaving pursuant to agreement permitting employee to accept lack-of-work separation and leaving unsuitable employment that was concurrent with other suitable employment, Ohio; if benefits are paid after voluntary leaving (also because of pregnancy or marital obligations), discharge for misconduct, 50 percent of such benefits shall be prorated among all of the employer experience rating accounts, S.Dak.; if claimant's employment or right to reemployment was terminated by his retirement pursuant to agreed-upon plan specifying mandatory retirement age, Vt.

6/ Charges omitted for ERs who paid claimant less than $300, Conn. and $100, Fla. and S.Dak.,; less than $500, Colo.; less than 8 x wba. S.C.; less than $695, Vt.; or who employed claimant less than 30 days, Ky., and Va.; not more than 3 wks., Mont. by regulation; less than 4 consec. wks., N.H.; or who employed claimant less than 3 wks. and paid him less than $120, Mo.; or who employed claimant less than 30 days and also if there has been subsequent employment in noncovered work 30 days or more, W.Va.; if ER continues to employ claimant in part-time work to the same extent as in the BP, Ariz., Calif., Conn., Del., Fla., Ga., Hawaii, Ill., Kans., Ky., La., Minn., Miss., N.Y., N.C., Okla., Pa., and Wyo.; if worker continues to perform services for the ER, Idaho and Iowa..

7/ ER who paid largest amount of BPW, Idaho and Mont.; law also provides for charges to base-period ERs in inverse order, Ind.. ER who paid 75% of BPW; if no principal ER, benefits are charged proportionately to all base-period ERs, Md.

8/ Benefits paid based on credit wks. earned with ERs involved in disqualifying acts or discharges, or in periods of employment prior to disqualifying acts or discharges are charged last in inverse order.

9/ An ER who paid 90% of a claimant's BPW in one base period not charged for benefits based on earnings during subsequent BP unless he employed the claimant in any part of such subsequent BP.

10/ Charges omitted if claimant paid less than min. qualifying wages, Ariz., Ark., Ga., Ill., Kans., Maine, Nev., N.H., Ohio, Oreg., Tenn., Wash.; when total BPW paid by other than last ER is less than $500, Colo.; for benefits in excess of the amount payable under State law, Ark., Idaho, Ind., Iowa, N.H. and Oreg.; and for benefits based on a period previous to the claimant's BP, Ky..

11/ But not more than 50% of BPW if ER makes timely application.

(Footnotes continued on next page)

(Footnoes for Table 205 continued)

12/ Charges omitted if benefits are paid due to a natural disaster, Minn, N.C., N.Dak., Okla., Tenn., Pa..

13/ By regulation.

14/ An ER who paid 75 percent of a claimant's BPW will be charged (except those for which a reimbursing ER is liable) with all benefits paid, but the agency may noncharge benefits paid after a voluntary quit or a misconduct discharge if the ER provides appropriate evidence to the agency.

TABLE 206.--FUND REQUIREMENTS FOR MOST AND LEAST FAVORABLE SCHEDULES AND RANGE OF RATES FOR THOSE SCHEDULES[1]

State	Most favorable schedule			Least favorable schedule[2]		
	Fund must equal at least	Range of rates		When fund balance is less than	Range of rates[13]	
		Min.	Max.		Min.	Max.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Ala.[3][11]	More than min. normal amount[8]	0.5	3.6	Min. normal amount[8]	0.5	4.0
Alaska[11]	Reserve multiple equals 3.0 [8]	1.0	6.5	Reserve multiple less than 0.33% [8]	1.0	6.5
Ariz.	12% of payrolls	0.1	(12)	3% of payrolls	(12)	2.9[12][13]
Ark.[11]	More than 5% of payrolls	0	5.4	2.5% payrolls	0.1	6.0
Calif.	1.9% payrolls	0.7	4.1	1.7% payrolls	1.1	4.7
Colo.	$125 million	0	3.6	0 or deficit	0.7	4.5
Conn.	More than 8% of payrolls[2]	0.1	4.6	0.4% of payrolls[2]	1.5	6.0
Del.	$5 million	0.1	3.0	Not specified	0.5	7.0[5]
D.C.[11]	1.5 x benefits	0.1	4.0	1.5 x benefits and less than perceding year	0.1	4.5
Fla.[5]	More than 5% of payrolls	0.1	Not specified	4% of payrolls	Not specified	4.5[13]
Ga.	5.0% of payrolls	0.01	3.36	2.8% of payrolls	0.07	5.71
Hawaii[8]	2 x adequate reserve fund	0	4.0	0.2 x adequate reserve fund	2.6	4.5
Idaho[11]	4.75% of payrolls	0.2	3.2[9]	1.75% of payrolls	2.7[9]	4.4
Ill.	(9)	0.2	5.3	(9)	0.2	5.3
Ind.	4.5% of payrolls	0.02	2.8	0.85% of payrolls	1.3	4.5
Iowa[8][11]	Current reserve fund ratio highest benefit cost rate	0	4.0	Current reserve fund ratio highest benefit cost rate	0.8	6.0
Kans.[11]	5% of payrolls	.025	3.8[14]	1.5% of payrolls	.025	3.8[14]
Ky.	$350 million	0.30	9.0	$150 million	1.0	10.0
La.	225% of average benefit payout	0.1	2.7	$125 million	1.9	4.5
Maine	Reserve multiple of over 2.5	0.5	3.1	Reserve multiple of under 4.5	2.4	5.0
Md.	8.5% of payrolls	0.1	2.9	3.6% of payrolls	3.1	6.0[13]
Mass.[11]	4.0% of payrolls	0.4	4.2	1.5% of payrolls	2.2	6.0
Mich.	Not specified	0.3	6.9	Not specified	0.3	6.9
Minn.	$200 million	0.1	7.5	$80 million	1.0	7.5
Miss.[3]	. . . . .	0.1	4.0	4% of payrolls	0.1	4.0
Mo.[11]	$300 million	0	4.4	$150 million	0	4.4

(Table continued on next page)

TABLE 206.--FUND REQUIREMENTS FOR MOST AND LEAST FAVORABLE SCHEDULES AND RANGE OF RATES FOR THOSE SCHEDULES 1/ (CONTINUED)

State	Most favorable schedule			Least favorable schedule 2/		
	Fund must equal at least	Range of rates		When fund balance is less than	Range of rates	
		Min.	Max.		Min.	Max. 13/
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Mont.	1.5% of payrolls	0.2	3.2	0.5% of payrolls	1.9	4.4
Nebr. 4/	(4)	. .	. .	(4)	. .	3.7
Nev.	Not specified	0.3	3.6	max. annual bens. payable	1.1	4.7
N.H. 11/	$100 million	0.01	6.5	(6)	2.8	6.5
N.J.	12.5% of payrolls	0.4	4.3	2.5% of payrolls	1.2	6.2
N.Mex.	4% of payrolls	0.1	4.2	1% of payrolls	2.7	5.1
N.Y. 2/	10% of payrolls	0.3	3.0	Less than 5% of payrolls and less than $12 million in general account.	4.3 5/	5.2 5/
N.C.	9.5% of payrolls	0.1	5.7	2.5% of payrolls	0.1	5.7
N.Dak.	1.7 x highest bens. paid in one of last 5 yrs.	0.3	4.2	0.5 x highest bens. paid in one of last 5 yrs.	2.7	6.0
Ohio 8/ 2/	30% above min. safe level	0	3.6	60% below min. safe level	0.6	4.3
Okla.	More than 3.5 x bens.	0.1	3.1	2 x average amount of bens. paid in last 5 yrs.	0.5	5.2
Oreg.	200% of fund adequacy percentage ratio	0.9	2.7	Fund adequacy percentage ratio less than 100%	2.2	4.0
Pa. 5/ 11/	(7)	0.3	Not specified	(7)	Not specified	4.9 5/
R.I. 2/	14% of payrolls	1.0	4.2	6.5% of payrolls	2.8	6.0
S.C.	3.5% of payrolls	0.25	4.1	2.5% of payrolls	1.3	4.1
S.Dak.	More than $11 million	0	7.5	$5.5 million	1.5	9.0
Tenn.	$300 million	0.15	4.7	$100 million	0.65	7.0
Tex.	Over $500 million 9/	0.1	6.0	$225 million	0.1	(9)
Utah 8/ 11/	3.5% of payrolls	0.5	3.0	0.5% of payrolls	3.0	3.0
Vt. 2/	3 x highest ben. cost rate	0.2	2.7	0.5 x highest ben. cost	1.2	5.5
Va. 10/	5.0% of payrolls	0.1	6.2	3.0% of payrolls	0.7 11/	6.2 11/
Wash. 3/ 11/	. . . . .	Not specified		3.5% of payrolls	3.0	3.0
W.Va.	$150% of average benefit payments for 3 preceding CY's	0	7.5	100% of average benefit payments for 3 preceding CY's	1.5	7.5
Wis. 4/	. . . . .	0	5.0	. . . . .	. . .	5.0 11/
Wyo. 2/	More than 4% of payrolls	0	Not specified	3.0% of payrolls	2.7	2.7 13/

(Footnotes on next page)

(Footnotes for Table 206.)

1/ Excludes P.R. and the V.I. which have no experience-rating provisions. See also Table 207.

2/ Payroll used is that for last yr. except as indicated: last 3 yrs., Conn.; average 3 yrs., Va.; last yr. or 3-yr. average, whichever is lesser, R.I. or greater, N.Y. Benefits used are last 5 yrs., Okla.

3/ One rate schedule but many schedules of different requirements for specified rates applicable with different State experience factors, Ala. In Miss., variations in rates based on general experience rate and excess payments adjustment rate.

4/ No requirements for fund balance in law; rates set by agency in accordance with authorization in law.

5/ Fund requirement is 1 or 2 of 3 adjustment factors used to determine rates. Such a factor is either added or deducted from an ER's benefit ratio, Fla. In Pa., reduced rates are suspended for ERs whose reserve account balance is zero or less. Rate shown includes the maximum contribution (a uniform rate added to ER's own rate) paid by all ERs: in Del., 0.1 to 1.5% according to a formula based on highest annual cost in last 15 yrs.; in N.Y., and Pa., 0.1 to 1.0%.

6/ Suspension of reduced rates is effective until next Jan. 1 on which fund equals $65 million, W.Va. Higher rate schedule used whenever benefits charged exceeds contributions paid in any year, N.H.

7/ No rate schedules; ERs are grouped according to their yrs. of experience, and rates for each group are the aggregate of a funding factor, an experience factor and a State adjustment factor, Pa.

8/ Minimum normal amount in Ala. is 1-1/2 x the product of the payrolls of any 1 of the most recent 3 yrs. and the highest benefits payroll ratio for any 1 of the 10 most recent FYs. ERs rate is 82% of the average benefit cost rate multiplied by the ER's experience factor, Alaska. Adequate reserve fund defined as 1.5 x highest benefit cost rate during past 10 yrs. multiplied by total taxable remuneration paid by ERs in same yr., Hawaii. Minimum safe level defined as 1-1/4 x the highest benefit cost rate times total payroll for the calendar year prior to computation date, Ohio. Highest benefit cost rate determined by dividing: the highest amount of benefits paid during any consec. 12-month period in the past 10 yrs. by total wages during the 4 CQs ending within that period, Vt.; total benefit payments during past 10 years by wages paid during past year, Iowa.

9/ For every $12 million by which the fund falls below $750 million, State experience factor increased 1%; for every $12 million by which the fund exceeds $750 million, State experience factor reduced by 1%, Ill. Each ER's rate is reduced by 0.1% for each $45 million by which the fund exceeds $325 million and increased by 0.1% for each $45 million under $225 million. Max. rate could be increased to 8.5% if fund is exhausted, Tex.

10/ Rates are reduced by distribution of surplus. When ratio of fund balance to total remuneration is at least 4.1, 4.8, and 5.2%, max. percentage of total remuneration deemed surplus is 0.40, 0.55 and 0.70% respectively. No surplus exists if fund balance does not exceed 4% of total remuneration.

(Footnotes continued on next page)

(Footnotes for Table 206 continued)

11/ Rates shown do not include: additional rate of 0.5% added to each ER's rate each year until there is no outstanding indebtedness to the Federal Unemployment Fund, Ala.; additional tax of 0.1% payable by every ER to defray the cost of extended benefits nor the stabilization tax ranging from 0.1% to 0.5% payable by every ER when the fund falls below a specified percentage of payrolls, Ark.; adds a solvency tax of 0.1 to 1.1, Alaska; solvency tax of 0.9% added to each ER's rate when amount in fund is less than 2% of payrolls, D.C.; emergency tax of 0.4% to 0.9% effective whenever the amount in the fund is less than $100,000,000, Ill.; additional surcharge of 0.5% to ER's who have a negative balance on 2 consecutive rate computation dates and provides for adding cumulative 0.5% surcharge for each successive year of negative balance, but the surcharge may not exceed 3% of taxable wages, Iowa; surcharge to negative balance ERs based on the size of an ER's negative reserve ratio ranging from 0.1% to 1.0%, Kans.; additional solvency contribution of from 0.1 to 1.1 when the reserve multiple in the solvency account is less than 3.2%; additional solvency contribution of from 0.1% to 1.0% applicable when the reserve percentage in the solvency account is less than 0.5%, Mass.; solvency rate of .5% added to every ER's rate whenever the agency determines that an emergency exists, N.H.; additional rate of 1% of the taxable wage base which may be reduced if the credit against the Federal tax is reduced in any year, Pa.; an added rate of 0.5% added to every ER's rate whenever the ratio of benefits paid during the preceding 6 months divided by the amount in the fund at the end of the CY is less than 3, Vt.; emergency adjustment factor of 100% when the trust fund balance falls below $75 million in any month and the Governor determines the need for the application of the factor, and adds an unspecified pool cost charge and a fund building rate of 0.2% if the fund balance factor is 50% or less for a year, Va.; a 1% surtax will be added to each ER's rate until the trust fund assets equal or exceed the average benefit payments from the fund for the 3 preceding years, W.Va., a solvency contribution for the fund's balancing account which is based on the adequacy level of such account; however, if the reserve percentage is zero or more, the solvency contribution is diverted from the regular contribution, Wis.; additional rate of 0.5% added to each ER's rate when fund balance is less than $150 million, and another 0.3% when the fund balance is less than $100 million, Mo..

12/ Subject to adjustment in any given yr. when yield estimated on computation date exceeds or is less than the estimated yield from the rates without adjustment.

13/ Max. possible rate same as that shown except in Md., where delinquent ER's pay an additional 2%; Ariz., Fla. and Wyo. where additional tax of an unspecified amount may be required.

14/ For CY 1983 and thereafter, no ER's rate may exceed 4%, except that the rate may be increased in increments of 0.1% by administrative fiat if fund conditions so require, but in no event to more than 4.3%, Kan..

BENEFITS

In all States the base period is used for determination of qualifying wages or employment, weekly benefit amount, and duration of benefits, although in most States the weekly benefit amount is computed from wages in only one quarter of the period (Table 304). In some States, certain distribution is required of base-period wages within the quarters of the base period (Table 301).

305.03 Lag between base period and benefit year.--In Massachusetts, Michigan, Minnesota, Ohio, Vermont, and Wisconsin there is no lag between the end of the base period and the beginning of the benefit year; in New York there is a lag of only 1 week and in New Jersey and Rhode Island of only 2 weeks. In States (Table 300) in which the base period is the last four quarters prior to the benefit year and the benefit year begins with the week of a valid claim, the lag is less than one quarter. In States in which the base period is the first four of the last five completed calendar quarters prior to the benefit year, there is a lag period of 3 to 6 months; in Arkansas and Colorado, one quarter. In California the lag is 4 to 7 months.

In New Hampshire, with uniform base period and uniform benefit year, the lag between the end of the base period and the beginning of the benefit year is 3 months. However, the lag between the end of the base period and an individual's unemployment may be almost 12 months longer; i.e., almost 15 months.

Claimants who exhaust their benefits before the end of a benefit year must wait until a new benefit year before they can again draw benefits based on a new base period. In no State can a claimant qualify for benefits in a second benefit year unless such claimant has had some employment since the beginning of the preceding benefit year: in Massachusetts, Michigan, Minnesota, Ohio, Vermont, and Wisconsin, because there is no lag between the base period and a benefit determination; in Hawaii, Nebraska, New Jersey, New York, Rhode Island, Utah, and Wyoming because the lag is too short to permit any individual to meet the employment qualification. See sec. 310.04 and Table 302 for special qualifying requirements for a second benefit year.

310 Qualifying Wages or Employment

All States require that an individual must have earned a specified amount of wages or must have worked for a certain period of time within the base period, or both, to qualify for benefits. The purpose of such qualifying requirements is to admit to participation in the benefits of the system only such workers as are genuinely attached to the labor force of covered workers.

310.01 Multiple of the weekly benefit or high-quarter wages.--Some States express their earnings requirements in terms of a specified multiple of the weekly benefit amount; Pennsylvania, Puerto Rico and the Virgin Islands have weighted schedules that require varying multiples for varying weekly benefits. A few of these States have a stepdown provision under which a claimant who has not earned the required multiple of the weekly benefit can qualify for a lower benefit amount if the base-period wages are equal to the qualifying amount for the lower benefit bracket (Table 301, footnote 2).

All States with a wage qualification in terms of a multiple of a weekly benefits have a weekly benefit formula based on high-quarter wages (sec. 320.01). The multiple used in the qualifying wage formula (21+ to 40 but typically 30)

is greater than the denominator in the fraction used in computing the weekly benefit. In these States the formula automatically requires wages in at least two quarters of the base period except for those claimants who qualify for the maximum weekly benefit.

Most of the States with a qualifying requirement of a multiple of the weekly benefit add a specific requirement of wages in at least two quarters which applies especially to workers with large high-quarter wages and maximum weekly benefits. Tennessee's requirement of base-period earnings of 6 times the weekly benefit amount for claimants at the maximum weekly benefit amount and 40 times the weekly benefit amount for all other claimants means that all claimants in Tennessee must have earnings in at least two quarters.

Alabama, Arizona, District of Columbia, Georgia, Kentucky, Maryland, Nevada, North Carolina, Oklahoma, South Carolina, and Texas require 1-1/2 times high-quarter wages; Idaho, Indiana, Iowa, and New Mexico require 1-1/4 times high-quarter wages; South Dakota requires earnings outside the high quarter of at least thirty times the weekly benefit amount. Of these States, the District of Columbia and Maryland have stepdown provisions. Maryland specifies in a benefit schedule the amount of base-period wages required for each weekly benefit amount, rather than compute the amount by multiplying the individual's high-quarter wages by 1-1/2 (Table 301, footnote 5). Thus, at the maximum weekly benefit amount, an individual might meet the qualifying requirement with earnings in one quarter.

Many of the States with a high-quarter formula have an additional requirement of a specified minimum amount of earnings in the high quarter (Table 301). Such provisions tend to eliminate from benefits part-time and low-paid workers whose average weekly earnings might be less than the State's minimum benefit. New Jersey, Oklahoma, Rhode Island, and Texas have alternative base-period qualifying requirements (Table 301, footnote 9).

310.02 Flat qualifying amount.--States with a flat minimum qualifying amount include most States with an annual-wage formula for determining the weekly benefit (sec. 320.01) and some States with a high-quarter-wage benefit formula. In addition, Puerto Rico has a flat qualifying requirement for agricultural workers (Table 301, footnote 10). In all these States, any worker earning the specified amount or more within the base period is entitled to some benefits, but the flat qualifying amount qualifies for only limited amounts of benefits. The qualifying amounts for higher weekly benefits are included in the quarterly or annual amounts which entitle a claimant to higher weekly benefits and more weeks of benefits, according to the details of the formulas (Tables 304 and 309).

Of the States with a flat qualifying amount and a high-quarter formula, nearly all require wages in more than one quarter to qualify for any benefits: Illinois, Indiana, Iowa, Kentucky, Maine, Nebraska and New Hampshire require a specified amount of earnings outside the high quarter.

310.03 Weeks of employment.--Nearly one-fourth of the States require that an individual must have worked a specified number of weeks with at least a specified weekly wage. Florida, Michigan, Minnesota, Montana, New Jersey, New York, Ohio, Rhode Island, and Vermont count only weeks in which the claimant earned the required amount of wages (Table 301, footnote 7). Hawaii requires 14 weeks of employment in addition to wages of 30 times the individual's weekly benefit amount. Oregon requires 18 weeks of employment and a specified amount of wages in the base period. Wisconsin requires 15 weeks of employment but specifies that a claimant need earn the required average weekly wage for the minimum benefit in only one of those weeks.

New Jersey and Rhode Island also have alternative base-period qualifying requirements (Table 301, footnote 9). Utah has a slightly different provision in that it requires not only a specified number of weeks in each of which the claimant earned a specified amount, but also additional wages in the base period in order to meet the qualifying requirements of the law (Table 301).

310.04 Requalifying requirements.--All States that have a lag between the base period and benefit year place limitations on the use of lag-period wages for the purpose of qualifying for benefits in the second benefit year (sec. 305.03). The purpose of these special provisions is to prevent benefit entitlement in 2 successive benefit years following a single separation from work; the provisions generally require wages more recent than the lag period, either in addition to or as part of the usual base-period wages requisite to establishing a benefit year (Table 302). In many States the amount an individual must earn in order to qualify for benefits in a second benefit year is expressed as an amount (from 3 to 10) times the weekly benefit amount. A few States require an individual to earn wages subsequent to the beginning of the individual's preceding benefit year sufficient to meet the minimum qualifying requirement. In addition, some States specify that the wages needed to requalify must be earned in insured work.

315 WAITING PERIOD

The waiting period is a noncompensable period of unemployment in which the worker must have been otherwise eligible for benefits. All except eleven[1] States require a waiting period of 1 week of total unemployment before benefits are payable. The waiting period may be waived in Georgia if the unemployment is not the fault of the claimant and may become compensable in several other States under specific conditions (Table 303, footnote 3). The waiting-period requirement may be suspended in New York when unemployment results directly from a disaster and the Governor declares the existence of a state of emergency.

In most States the waiting-period requirement in terms of weeks of partial unemployment is the same as in weeks of total unemployment. In Alabama, 1 week of partial unemployment is required before benefits are payable. In New York the four "effective days" which constitute the waiting period may be accumulated in 1, 2, 3, or 4 weeks. In these States a waiting period

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1/ Ala., Conn., Del., Iowa, Ky., Md., Mich., Nev., N.H., Va., and Wis.

served in weeks of total or of partial unemployment qualifies alike for benefits for total or partial unemployment. In Montana no waiting period is required for benefits for partial unemployment, and the waiting period for benefits for total unemployment is in terms of weeks of total unemployment.

In all States the waiting period is served in or with respect to a benefit year. Five States provide that there shall be no interruption of benefits for consecutive weeks of unemployment continuing into a new benefit year (Table 303); in these States the waiting-period requirement has to be met if, later in the new benefit year, the claimant is again unemployed. Some States provide that the waiting period may be served in the last week of the old benefit year. In all these States a worker who has exhausted benefit rights for the benefit year and who remained unemployed or again became unemployed before the beginning of the new benefit year could serve a waiting period in the last week of the old benefit year.

320 Weekly Benefit Amount

All States except New York measure unemployment in terms of weeks. The majority of States determine eligibility for unemployment benefits on the basis of the calendar week (Sunday through the following Saturday); the rest[1] pay benefits on the basis of a flexible week, which is a period of 7 consecutive days beginning with the first day for which the claimant becomes eligible for the payment of unemployment benefits. In many States the claims week is adjusted to coincide with the employer's payroll week when a worker files a benefit claim for partial unemployment. The claims week in New York runs from Monday through the following Sunday. All of the States have agreed, via the Interstate Arrangement for Combining Employment and Wages, to use the type of week used by the agent State in combined-wage claims.

A week of total unemployment is commonly defined as one in which the individual performs no services and with respect to which no remuneration is payable. In Puerto Rico a worker is deemed totally unemployed if earnings from self-employment are less than 1-1/2 the weekly benefit amount or if no service is performed for a working period of 32 hours or more in a week. In a few States a worker is considered totally unemployed in a week even though certain small amounts of wages are earned. In Delaware, the greater of $10 or 30 percent of the benefit amount; in New Hampshire, one-fifth of the weekly benefit amount from any source is disregarded; in New Jersey, the greater of $5 or one-fifth of the benefit amount; in Vermont, $10 from any source; in Texas the greater of $5 or one-fourth of the benefit amount; and in Montana, half the wages over one-fourth of the weekly benefit amount.

In New York, unemployment is measured in days and benefits are paid for each accumulation of effective days within a week. An effective day is defined as the fourth and each subsequent day of total unemployment in a week beginning on Monday in which the claimant earns not more than $125. A full week of total unemployment results in the accumulation of 4 effective

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1/ New Jersey, North Carolina, South Carolina, and Texas.

days; a week with 4 to 6 days of unemployment, in an accumulation of 1 to 3 days. In this discussions, amounts for New York are converted to weeks.

320.01 Formulas for computing weekly benefits.--Under all State laws a weekly benefit amount, that is, the amount payable for a week of total unemployment, varies with the worker's past wages within certain minimum and maximum limits. The period of past wages used and the formulas for computing benefits from these past wages vary greatly among the States. In most of the States the formula is designed to compensate for a fraction of the full-time weekly wage; i.e., for a fraction of wage loss, within the limits of minimum and maximum benefit amounts. Several States provide additional allowances for certain types of dependents (Tables 307 and 308).

Most of the States use a formula which bases benefits on wages in that quarter of the base period in which wages were highest (Table 304). This calendar quarter has been selected as the period which most nearly reflects full-time work. A worker's weekly benefit rate, intended to represent a certain proportion of average weekly wages in the higher quarter, is computed directly from these wages. In 11 States the fraction of high-quarter wages is 1/26. Between the minimum and maximum benefit amounts, this fraction gives workers with 13 full weeks of employment in the high quarter 50 percent of their full-time wages. Since it has been found that, for many workers, even the quarter of highest earnings includes some unemployment, 14 States have compensated for this by using a fraction greater than 1/26, as follows:

Fraction	Number of States	Fraction	Number of States
1/25	9	1/23	1
1/24	2	1/22	2

An additional three States compute the weekly benefit as a percentage of the average weekly wage in the high quarter, i.e., 1/13 of high-quarter wages. In Colorado the weekly benefit is 60 percent (approximately 1/22) of the average weekly wage, and in Illinois and South Carolina 50 percent (1/26).

Other States use a weighted schedule, which gives a greater proportion of the high-quarter wages to lower-paid workers than to those earning more. In these States the minimum fraction varies from 1/17 to 1/25; the maximum, from 1/23 to 1/33. In Pennsylvania, an individual's weekly benefit amount is based on a weighted schedule, or 50 percent of his full-time wage, if that amount is greater. Iowa's benefit schedule is a variation of this concept in which the fraction of high-quarter wages used ranges from 1/19 to 1/23, depending on the number of dependents the claimant has.

Several States compute the weekly benefit as a percentage of annual wages. All but two of these use a weighted schedule which gives as weekly benefits a larger proportion of annual wages to the lower-paid workers (Table 304). In addition, Puerto Rico has a separate benefit schedule for agricultural workers with payments ranging from $10, for annual earnings of at least $400, to $33, for annual earnings of $2,900.01 and over.

Some States compute the weekly benefit as a percentage of the claimant's average weekly wages in the base period or in a part of the base period. Benefits below the maximum are computed at 50 percent of the average weekly wage in Florida, Montana, Ohio, Vermont and Wisconsin; at 55 percent in Rhode Island and at 66-2/3 percent in New Jersey; a weighted schedule is used in Michigan and New York. Minnesota

computes the weekly benefit amount at 60 percent of the first $85, 40 percent of the next $85, and 50 percent of the remainder of the individual's average weekly wage.

Florida computes the average weekly wage by dividing the individual's total base-period wages by the number of weeks in which the individual was paid wages for insured work. Rhode Island computes the average weekly wage by dividing total base-period wages by the number of weeks in which the claimant earned wages of at least $67, and Minnesota, by the number of weeks in which the claimant earned wages equal to 30 percent of the State average weekly wage. New Jersey computes the average weekly wage by dividing the claimant's base-period wages with the most recent employer by the total number of weeks of employment with that employer if the claimant had at least 20 such weeks during the base period; otherwise, weekly benefits are based on weeks of employment and earnings with all base-period employers. New York computes the average weekly wage by dividing total base-period wages paid by all employers by the number of weeks of employment furnished by all employers. Weeks in which the claimant earned less than $40 are excluded from the computation unless fewer than 20 weeks of employment remain after such exclusion. Ohio computes the average weekly wage by dividing an individual's total earnings in all weeks in which the claimant earned at least $20 by the number of such weeks. Vermont computes the weekly benefit amount on the basis of the individual's average weekly wage in the 20 weeks of the base period in which the wages were highest.

Michigan and Wisconsin compute weekly benefits on average weekly wages from each employer separately in inverse chronological order. In Wisconsin the average weekly wage is determined by dividing the individual's weeks of employment with each employer within the base period into the gross wages paid for such employment. A substitute procedure is permitted where the resulting quotient from this computation is inequitable.

In Michigan an individual's average weekly wage is the average of wages in the calendar weeks of the base period in which wages in excess of $25, were earned but not less than 14 weeks or more than the most recent 35 (34 if all with one employer) weeks. The Michigan and Ohio formulas do not provide a basic benefit for a specified amount of earnings. The schedules are arranged to show the amount which a claimant in each dependency class must earn to qualify for each weekly benefit rate. In both States, the maximum weekly benefit and the earnings required for the maximum benefit vary according to the class.

Michigan has (between March 1, 1981, and April 1, 1983) added a temporary alternative computation of the weekly benefit to that described above. The alternative computation is 70 percent of the individual's after tax weekly wage, up to a maximum of 58 percent of the State average weekly wage. The individual's weekly benefit amount is computed under both systems and the individual receives the higher amount. Because this alternative computes an individual's weekly benefit amount on the basis of the average after tax weekly wage, it is comparable to the family class system in that the amount of an individual's weekly benefit amount depends both on earnings and on the number of dependents.

All States round weekly benefits for total unemployment (Table 304). In 52 States benefits are paid in even dollar amounts, in Nebraska in $2 amounts.

320.02 Flexible maximum weekly benefits.--More than half the States provide for annual or semiannual computation of the maximum weekly benefit amounts based on wages within the State. The maximum in these States is usually defined as more than 50 percent of the average weekly wage in covered employment within the State during a recent 1-year period and the computed amount usually becomes effective in July. Under these provisions, the maximum weekly benefit amount automatically increases to reflect

the upward movement of wages. In Ohio the maximum is adjusted annually by any percentage increase in the State average weekly wage during the preceding fiscal year. Iowa computes five different flexible maximums, the amount payable depending on the number of dependents the claimant has. The significant variations in the flexible maximum benefit provisions are shown in Table 305.

320.03 Flexible minimum weekly benefits.--In most States the minimum weekly benefit is an amount specified in the law, ranging from $7 to $51. However, eight States--Illinois, Kansas, Montana, New Mexico, North Dakota, Oregon, Washington and Wisconsin--have enacted flexible minimum benefits. New Mexico computes the minimum benefit annually at 10 percent, Illinois, Montana, Oregon and Washington at 15 percent of the State average weekly wage. North Dakota computes the minimum benefit annually at 18 percent of the State average weekly wage. Kansas computes the minimum benefit annually and Wisconsin semiannually at 25 percent and 19 percent respectively of the maximum weekly benefit amount.

325 Benefits for Partial Unemployment

All States provide for the payment of benefits when underemployment reaches a certain stage. In the majority of States a worker is partially unemployed in a week of less than full-time work if less than (in Puerto Rico, not in excess of) the weekly benefit amount is earned from the regular employer or from odd-job earnings. In some States a claimant is partially unemployed in a week of less than full-time work when less than the weekly benefit plus an allowance is earned, either from odd-job earnings or from any source as indicated in Table 306. Only in two States is there any limit on a week of less than full-time work: in North Carolina, a week of less than 3 customarily scheduled full-time days; in Puerto Rico, any week in which the individual's wages and remuneration from self-employment amount to less than twice the weekly benefit amount.

The amount of benefits for a week of partial unemployment is usually the weekly benefit amount less the wages earned in the week with a specified allowance (Table 306). In Indiana only earnings from other than base-period employers are included in the specified allowance. In Puerto Rico the allowance is the full weekly benefit amount. In Idaho, Illinois, Louisiana, and North Dakota, the allowance is one-half the weekly benefit amount; in Arkansas and Massachusetts it is two-fifths; in Oregon it is one-third; in Colorado, Iowa, and South Carolina it is one-fourth; in New Hampshire, New Mexico, and Ohio it is one-fifth. In the District of Columbia and Kentucky it is one-fifth of the wages earned in the week, in Nevada, one-fourth, and in Connecticut it is one-third; in the Virgin Islands and Washington one-fourth of earnings in excess of $5; in Alaska 3/4 of wages in excess of $50. In South Dakota it is 25 percent of the wages earned in the week up to one-half the individual's weekly benefit amount. In Michigan and Wisconsin the full weekly benefit is paid if earnings are less than half the weekly benefit, but only half the weekly benefit is paid if wages are half or less of the weekly benefit. In Vermont the allowance is $15 plus $3 for each dependent up to 5 or a maximum of $30. In Nebraska the full weekly benefit is paid if earnings are half or less than the weekly benefit, but only half the weekly benefit is paid if wages are more than the weekly benefit.

Most State laws provide that the benefit for a week of partial unemployment, if not an even-dollar amount, shall be rounded to the nearest or the next higher dollar. In a State with a $3 allowance and rounding to the next higher dollar, a claimant with a $20 weekly benefit amount and earnings of $10.95 would receive a partial benefit of $13.

In New York benefits for less than a full week of unemployment are paid at the rate of one-fourth of the weekly benefit for each effective day. Since an effective day is a day of unemployment in excess of 3 days of unemployment in a calendar week--or not more than 3 days of employment--and earnings of not more than $125, a partially unemployed claimant may have 1 to 3 effective days in a week and may get one-fourth to three-fourths of the weekly benefit.

The relationship of partial benefits and dependents allowances is discussed in section 330.03.

California, Illinois, Indiana, Maine, Minnesota, and Washington have special provisions concerning benefits for claimants who are unable to work or unavailable for work for part of a week. In Indiana one-third of the weekly benefit amount is deducted for each day the claimant is unavailable for work; in Illinois and Minnesota, one-fifth; in California and Washington, one-seventh of the weekly benefit; however, in Washington no benefits are paid if a claimant is unavailable for 3 or more days in a week. Maine prorates benefits for the portion of the week during which the claimant was able to and available for work.

Rhode Island makes special provision for totally unemployed claimants who have days of unemployment between the end of the waiting period and the beginning of the first compensable week, and also for those who return to work prior to the end of a compensable week, provided they have been in receipt of benefits for at least 2 successive weeks of total unemployment. For each day of unemployment in such week in which work is ordinarily performed in the claimant's occupation, one-fifth of the weekly benefit is paid, up to four-fifths of the weekly rate.

330 Dependents Allowances

The State laws that provide dependents' allowances vary in the definition of compensable dependent and in the allowance granted. In general, a dependent must be "wholly or mainly supported by the claimant" or "living with or receiving regular support from him." In Massachusetts allowances may be paid only for those dependents domiciled within the United States or its Territories or possessions. In Michigan an individual, counted as a dependent for any claimant for a benefit year, is not entitled to any allowance for dependents if such individual becomes a claimant until the expiration of the benefit year.

330.01 Definition of dependent.--All States with dependents' allowances include children under a specified age (Table 307). In some States children are the only dependents recognized. The intent is to include all children whom the claimant is morally obligated to support. Hence, stepchildren and adopted children are included in most States; married children are excluded in Alaska. In most of these States allowances may be paid on behalf of older children who are unable to work because of physical or mental disability.

Some State provisions include other dependents. Included within the definition of dependents are nonworking spouses living in the same household as the claimant (Connecticut); a legally married spouse living with and being wholly or chiefly supported by the claimant (Iowa and Pennsylvania); spouses receiving more than half of their support from a claimant, but only if they are not currently eligible for

benefits due to insufficient base-period wages (Illinois, Indiana); spouses unable to work because of disability (District of Columbia); and dependent parents, brothers, and sisters who are unable to work because of age or disability (District of Columbia, Iowa and Michigan). In Indiana, Michigan, and Ohio, allowances are paid if the dependents were unemployed and were receiving more than half of their support from the claimant for 90 consecutive days; or for the duration of the relationship if less, immediately prior to the beginning of the benefit year. In addition, in Ohio a spouse may not be claimed as a dependent if the spouse has an average weekly income in excess of the lesser of 25 percent of the claimant's average weekly wage or $30. In Maine no dependency allowance is paid for any week in which the spouse is employed full time and is contributing to the support of the dependents. Iowa uses the definition of dependent found in Federal income tax guidelines except that Iowa law includes a nonworking spouse as a dependent and defines the term as a spouse who earns less than $120 in a week.

330.02 Amount of weekly dependents' allowances.--The amount allowed is ordinarily a fixed sum (Table 308). However, in Indiana, Iowa, Michigan, and Ohio the allowance is determined not only on the number of dependents but also on the amount of earnings. Indiana relates the amount of the allowance to the claimant's high-quarter wages.

In Michigan benefits are paid to claimants according to a schedule of the average weekly wages and five dependency classes. Class 0 is a claimant with no dependents; Classes 1 through 4 are claimants with one or four or more dependents. See Sec. 320.01 for the temporary provisions in effect between March 1, 1981, and April 1, 1983).

Ohio pays benefits according to the claimant's average weekly wage and dependency class. Class A is a claimant with no dependents; class B, one or two dependents; class C, are claimants with three or more dependents.

All States have a limit on the total amount of dependents' allowance payable in any week--in terms of dollar amount, number of dependents, percentage of basic benefits or of high-quarter wages or of average weekly wage. Only in Maine and Massachusetts can any claimant receive allowances for more than five dependents. In Pennsylvania and Illinois the limit is two dependents; in Alaska, the District of Columbia and Ohio, three dependents; in Indiana, Iowa, Maryland, Michigan, and Rhode Island, four dependents; in Connecticut, five dependents. In several States the limitation on maximum allowances in terms of the basic weekly benefit amount results in reducing, for many claimants, the nominal allowance per dependent or the maximum number of dependents on whose behalf allowances may be paid.

Only in the District of Columbia, Maryland, and Rhode Island can a claimant with the maximum weekly benefit draw the maximum amount of dependents' allowances provided in the law. The District of Columbia and Maryland have a different type of limit in that the maximum weekly benefit is the same with or without dependents; thus no claimant drawing the maximum weekly benefit can receive any dependents' allowances regardless of the number of dependents.

In all but two States, the number of dependents is fixed for the benefit year when the monetary determination on the claim is made. Alaska and Connecticut permit the dependents' allowances to be adjusted during the benefit year if an individual acquires additional dependents. In almost all States, only one parent may draw allowances if both are receiving benefits simultaneously.

330.03 Dependents' allowances for partially unemployed workers.--Claimants who are eligible for partial benefits may draw dependents' allowances in addition to their basic benefits in all the States which provide these allowances. In all States except Illinois, Indiana, Maryland, Michigan, and Ohio, the existence of a week of partial unemployment is measured by the basic rather than the augmented weekly benefit, and in all States except Indiana, and Michigan, the full allowance is paid for a week of partial unemployment. In Indiana the benefit for a week of partial unemployment, including dependents' allowances, is determined by the amount of the partially unemployed individual's earnings. In Michigan the benefit for a week of partial unemployment, which is always one-half of the weekly benefit, includes only one-half of the dependents' allowances. In other States the allowance for dependents may be greater than the basic benefit for partial unemployment.

330.04 Relation of dependents' allowances and duration.--As indicated in Table 308, in some States the dependents' allowances increase the maximum amounts payable in a benefit year for all claimants because dependents' allowances are added to the basic weekly benefit so long as it is payable. In the District of Columbia and Maryland the maximum potential benefits for the claimant at the maximum weekly benefit amount are the same for claimants with or without dependents because the maximum weekly benefit is the same with or without dependents. However, claimants receiving less than the maximum weekly benefit amount and dependents' allowances in the District of Columbia may draw dependents' allowances so long as basic benefits are payable. In Indiana maximum potential benefits, as well as weekly amounts, may be increased for some claimants with dependents but the additional amounts payable are included in the duration formula.

The provisions concerning dependents' allowances and partial benefits also affect maximum potential benefits in a benefit year. In Indiana, Michigan, and Ohio, where dependents' allowances are considered as part of the weekly benefit amount, maximum potential benefits in a benefit year are the same for claimants partially unemployed and those totally unemployed. In Maryland the number of payments for dependents is limited to 26. In the other States where full allowances for dependents are paid for all weeks of partial benefits, the maximum potential benefits and allowances in a benefit year may be greater than the maximum augmented benefits for the maximum number of weeks of total unemployment provided in the law.

335 Duration of Benefits

A few State laws allow potential benefits equal to the same multiple of the weekly benefit amount (20 to 30 weeks) to all claimants who meet the qualifying-wage requirement. Some of these States have an annual-wage formula with comparatively high requirements of base-period wages at all but the lower benefit levels. New York and Vermont have average-weekly-wage formulas. The other States have a high-quarter formula for determining the weekly benefit amount; they all directly or indirectly require employment in more than one quarter for all--or most--claimants to qualify.

335.01 Formulas for variable duration.--The other State laws provide a maximum potential duration of benefits in a benefit year equal to a multiple of the weekly benefit (20 to 34 weeks of benefits for total unemployment), but have

another limitation on annual benefits. In 29 of these States a claimant's benefits are limited to a fraction or percent of base-period wages, if it produces a lesser amount than the specified multiple of the claimant's weekly benefit amount, as follows:

Duration fraction or percent

	Number of States
3/5	1
1/2	3
2/5	1
36 percent	1
1/3	19
3/10	1
27 percent	1
1/4	2

In Alaska, Idaho, Montana, North Carolina, North Dakota, and Utah, maximum benefits are computed in terms of specified ratios of base-period wages to high-quarter wages up to a maximum of 26 weeks.

In several States with an average-weekly-wage formula, maximum potential benefits depend on a fraction of weeks worked (Table 309). In Michigan and Wisconsin, duration--like the weekly benefit amount--is figured separately for each employer in inverse chronological order.

In all States, the maximum potential benefits may be used in weeks of total or of partial benefits. If a claimant has some or all weeks of partial benefits, the number of weeks of benefits may be greater than the number shown in Table 309. In a few States with dependents' allowances, the maximum potential benefits in a benefit year may be greater than the amount shown in Table 309 (Table 308, footnote 1).

335.02 Minimum weeks of benefits.--In Idaho and North Carolina, with variable duration and a high-quarter benefit formula, a minimum number of weeks duration (10 to 26) is specified in the law. In other States the minimum potential annual benefits result from the minimum qualifying wages and the duration fraction or from a schedule. For any claimant this minimum amount may be translated into weeks of total unemployment by dividing the potential annual benefit by the weekly benefit. If the weekly benefit amount for a claimant who barely qualifies for benefits is higher than the statutory minimum weekly benefit (because the qualifying wages are concentrated largely or wholly in the high quarter), the weeks of duration are correspondingly reduced.

335.03 Maximum weeks of benefits.--Maximum weeks of benefits vary from 20 to 34 weeks, most frequently 26 weeks. Table 309, giving the number of States by maximum weeks of benefits and maximum weekly amounts, shows the general tendency of the State formulas to be liberal in both respects if liberal in one.

In Massachusetts and Michigan, duration may be extended for those claimants who are taking training to increase their employment opportunities. In both States any claimant certified as attending a vocational retraining course approved by the agency is entitled to as much additional as an amount equal to 18 times the weekly benefit while attending the course. California pays benefits under the State extended benefits program to claimants during periods of retraining (sec. 335.07).

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Iowa uses a duration fraction of 1/2 base-period wages up to a maximum of 39 weeks of benefits if the individual is laid off because the employer went out of business. All other claimants are limited to a duration fraction of 1/3 base-period wages up to a maximum of 26 weeks of benefits.

335.04 Other limits on duration.--In most States with variable duration, claimants at all benefit levels are subject to the same minimum and maximum weeks of duration.

Three other States include a limitation on wage credits in computing duration. In Colorado only wages up to 26 times the current maximum weekly benefit amount per quarter count; in Indiana, wages up to $3,666. In Missouri wage credits are limited to 26 times the claimant's weekly benefit amount. This type of provision tends to reduce weeks of benefits for claimants at the higher benefit levels.

335.05 Maximum potential benefits in a benefit year.--In the 52 States maximum potential basic benefits in a benefit year are lowest in Puerto Rico and highest in the District of Columbia. In the States with dependents' allowances, maximum potential benefits for the claimant with maximum dependents' allowances are lowest in Indiana and highest in Massachusetts. The qualifying wages required for these various amounts vary even more widely than the benefits, as shown in Table 309. The variations are related more to the type of formula than to the amount of benefits.

335.06 Federal-State extended benefits.--The Federal-State extended benefit program, established by Public Law 91-373, is designed to pay extended benefits to workers during periods of high unemployment. The program is financed equally from Federal and State funds and becomes operative on a State level. An extended benefits period becomes effective in a State in the third week following the week in which a State "on" indicator is reached and stays effective until the third week following the first week in which State indicators are off, but for not less than 13 weeks.

A State "on" indicator is reached in the last week of the 13-week period when the rate of insured unemployment (not seasonally adjusted) in the State for such period (a) equals or exceeds 120 percent of the average of such rates for the corresponding period in each of the preceding 2 calendar years,[1] and (b) is not less than 5 percent.[2] However, no extended benefit period may begin by reason of a State "on" indicator before the fourteenth week after the close of a prior extended benefit period in that State. A State "off" indicator is reached in the last week of the specified 13-week period when the rate of insured unemployment (not seasonally adjusted) in the state for such period either (a) falls below 120 percent of the average of such rates for the corresponding period in each of the preceding 2 calendar years,[1] or (b) is less than 5 percent.

Within certain requirements, extended benefits are payable at the same rate as the claimant's weekly benefit amount under the State law. A claimant may receive extended benefits equal to the least of the following amounts: one-half the total amount of regular benefits, including dependents' allowances; or 13 times his weekly benefit amount. There is an overall limitation of 39 weeks on regular and extended benefits.

1/ State law may waive this requirement after September 25, 1982, whenever the IUR in the State equals or exceeds 6 percent.

2/ Thirteen States do not waive the 120% criterion. However, New York allows waiver of the 120% criterion at the discretion of the director.

An extended benefit (EB) claimant who fails to apply for or to accept suitable work or who fails to actively engage in seeking work is not entitled to EB for the week in which such failure occurred, and the claimant is further ineligible beginning with the week following the week in which such failure occurs and until the individual has been employed during at least 4 weeks and has earned a total of 4 times the individual's EB amount.

Suitable work for EB claimants is defined as "any work within such individual's capabilities except that if the individual furnishes evidence satisfactory to the State agency that such individual's prospects for obtaining work in his customary occupation within a reasonably short period are good, the determination of whether any work is suitable with respect to such individual shall be made in accordance with the applicable State law". An individual cannot be disqualified for failing to accept an offer of suitable work, or to apply for suitable work to which referred by the State agency, if the gross weekly pay of the job does not exceed the extended weekly benefit amount payable to him for a week of total unemployment plus the amount of any supplemental unemployment benefits (SUB) payable for such week. Such jobs cannot pay less than the higher of the Federal minimum wage or any applicable State or local minimum wage and the job offer must be in writing and listed with the State agency.

An EB claimant must also make a "systematic and sustained effort" to seek work each week and must provide "tangible evidence" to the State agency that he has done so. The State agency must refer EB claimants to jobs which meet the suitability requirements.

Extended benefits payable to an interstate claimant shall be limited to 2 weeks unless both agent and liable States are in an EB period.

A claimant is required to have 20 weeks of work, or the equivalent, (1-1/2 x high-quarter wages or 40 x weekly benefit amount) in order to qualify for EB. Also, a claimant who receives TRA will have his EB entitlement reduced by the number of weeks of TRA he received if he received TRA before EB triggered "on" in the State.

335.07 State programs for extended duration.--A few States have solely State-financed programs for payment of extended benefits during periods of high unemployment. In Puerto Rico extended benefits are paid to claimants who become permanently displaced from their usual occupation as a direct result of technological progress in the industry; permanent removal of an industry, factory, or occupation; or the elimination or reduction of the sugarcane crop areas. In the other States they are paid when unemployment within the State reaches specified levels.

In California with variable duration and a maximum of 26 weeks, potential benefits are extended by 50 percent up to a maximum of 13 weeks. Puerto Rico, with uniform duration of 20 weeks, and Connecticut, with a uniform duration of 26 weeks, extend potential duration by 32 weeks and 13 weeks, respectively. Alaska pays State-financed extended benefits under the same conditions as the Federal-State program if the claimant meets all requirements but fails to meet the additional earnings requirement for Federal-State extended benefits.

State extended benefits may not be paid in California or Connecticut for any week for which an individual is entitled to or is receiving Federal-State extended benefits. Total Federal-State and State extended benefits are limited in

California to the lesser of 13 times the weekly benefit amount or one-half the maximum amount of normal benefits payable during the benefit year. Also, California has additional employment qualifications for receipt of State extended benefits.

In California benefits start when the insured unemployment rate for the most recent 13 weeks is 6 percent or more, and end when such rate for the most recent 13 weeks falls below 6 percent. In Connecticut extended benefits begin and end under the same criteria used for triggering in a State "on" and "off" indicator under the Federal-State program.

Hawaii has a separate law, known as the Additional Unemployment Compensation Benefits law, that provides 13 additional weeks of benefits when a natural or manmade disaster causes damage to either the State as a whole or any of its counties and creates an unemployment problem involving a substantial number of persons and families.

340 Seasonal Employment and Benefits

In most States no distinction is made, in determining an individual's benefit rights, between wages received from a covered employer whose operations are seasonal in character and those received in employment not regarded as seasonal. In these States, entitlement to benefits is determined under the same benefit provisions, whether the claimant's base-period employment had been in seasonal or nonseasonal work. In many States the wage levels and the length of the operating period of seasonal pursuits are such that individuals, whose only or primary employment has been in seasonal work, are automatically excluded from benefits because they do not meet the wage or employment requirements (Table 301). Also, in applying the availability-for-work test (sec. 410) all States give special attention to claimants who earned all or a large part of their base-period wages in seasonal employment--especially those filing for benefits during the off-season of the industry in which the wages were earned.

In 10 States there are special provisions, varying in their effect of the benefit rights of the workers concerned, governing the payment of benefits based on earnings in seasonal employment. Florida provides a uniform calendar-year base period and a uniform benefit year, commencing on May 1 following the base period, for cigar workers in Hillsborough County; upon request, workers whose base-period earnings in other employment exceeded their earnings in the cigar industry may request determination of their benefit rights under the base-period and benefit-year provisions in effect for all other workers (Table 300). In the other 9 States, there are restrictions on the payment of benefits to workers who earned some or a substantial part of their base-period wages in employment defined as seasonal. In these special provisions the term seasonal is defined in specific terms--either in the statute or in rules or regulations implementing the statute--and is applied to (a) the industry, employer, or occupation involved; (b) the wages earned during the operating period of the employer or industry; and (c) the worker himself. In most States the designation of seasonal industries, occupations, or employers and the beginning and ending dates of their seasons is made in accordance with a formal procedure, following action initiated by the employment security agency or upon application by the employers or workers, involving hearings and presentation of supporting data. Arkansas law requires the agency director to make periodic studies of industries previously determined to be seasonal to determine whether they should continue to be so classified.

The first processing of perishable food products and agricultural or horticultural products is designated as seasonal in Wisconsin.

The arrangement provides for consultation by the Secretary of Labor with the State unemployment compensation agencies as to the rules, regulations, procedures, and forms which the Secretary prescribes and the States follow for operation of the arrangement. Disagreements between States as to the operation of the arrangement are resolved by the Secretary with the advice of the State agencies' duly designated representatives. The agreement also provides for periodic review of its operation. Amendments to the arrangement may be proposed by the Secretary, by any State agency, or by the Interstate Conference of Employment Security Agencies and are made, upon approval, by the Secretary in consultation with the State unemployment compensation agencies.

350 SHORT-TERM COMPENSATION (WORKSHARING)

P.L. 97-248 directed the Department of Labor to develop model legislation that can be used by States wishing to establish short-term compensation (worksharing) programs. There is no requirement that States adopt this legislation. However, the Department is directed to evaluate the operation and impact of any such programs implemented by the States and report its findings to Congress no later than October 1, 1985. (The evaluation will also include the demonstration programs already in effect in Arizona, California and Oregon.)

A worksharing plan of an employer must be agreed to by both employer and union with final approval by the State Employment Security Agency. Worksharing is a plan under which an employer, faced with the need for layoffs because of reduced workload, might spread the hours of work required to produce a given product of goods or services, avoiding layoffs by reducing the number of regularly scheduled hours of work for all employees in an establishment or work unit. Unemployment benefits would be payable to workers for the hours of work lost by this action, as a proportion of the benefit amount for a full week of unemployment. Shared work benefits differ from benefits paid under the partial benefits formula in a State by paying benefits to individuals who would not, under the partial benefits formula, be considered unemployed. Also, duration is limited to 20 weeks in California and 26 weeks in Arizona and Oregon in any 12-month period and employees will not be expected to meet the standard availability for work, actively seeking work or refusal of work requirements as in the regular unemployment insurance program but will be required to be available for the employee's normal workweek.

In Arizona and California employers with a negative reserve account balance and whose account has been charged for benefits paid under worksharing are assessed an additional rate of tax. In Oregon any employer participating in a worksharing program can be assessed a higher rate of contributions than the maximum rate for nonworksharing employers.

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TABLE 301.--WAGE AND EMPLOYMENT REQUIREMENTS FOR BENEFITS

State	Qualifying formula			Wages required for minimum benefit	
	Employment	Wages	Distribution of wages	Base period	High quarter
(1)	(2)	(3)	(4)	(5)	(6)
Ala.	. . . . .	1-1/2 x HQW	(1)	$522.01	$348.00
Alaska	. . . . .	Flat	2 quarters	1,000.00	. . . .
Ariz.	. . . . .	1-1/2 x HQW	(1)	1,500.00	1,000.00
Ark.	. . . . .	30 x HQW ÷ by 26	2 quarters	930.00	793.00
Calif.	. . . . .	Flat	. . . . . 13/	1,200.00	. . . .
Colo.	. . . . .	40 x wba	. . . . .	1,000.00	. . . .
Conn.	. . . . .	40 x wba 2/	(1)	600.00	. . . .
Del.	. . . . .	36 x wba 2/	. . . . .	720.00	. . . .
D.C.	. . . . . 3/	1-1/2 x HQW 2/	2 quarters	450.00	300.00
Fla.	20 weeks	(3)	(1)	400.00	. . . .
Ga.	. . . . . 7/	1-1/2 x HQW	(1)	412.50	275.00
Hawaii	14 weeks	30 x wba	(1)	150.00	. . . .
Idaho	. . . . .	1-1/4 x HQW	2 quarters	1,137.51	910.01
Ill.	. . . . .	Flat	$440 in qtr outside HQ	1,600.00	. . . .
Ind.	. . . . .	1-1/4 x HQW	$900 in last 2 qtrs.	1,500.00	900.00
Iowa	. . . . .	1-1/4 x HQW	$200 in a qtr. other than HQ	600.00	400.00
Kans.	. . . . .	30 x wba	2 quarters	1,200.00	. . . .
Ky.	. . . . .	1-1/2 x HQW	8 x wba in last 2 qtrs and $750 outside HQ.	1,500.00	750.00
La.	. . . . .	30 x wba	. . . . .	300.00	. . . .
Maine	. . . . .	Flat	2 x annual aww in each of 2 qtrs. 1/	1,427.34	. . . .
Md.	. . . . .	1-1/2 x HQW 2/5/	2 quarters	900.00	576.01
Mass.	. . 7/ . . .	30 x wba	. . . . .	1,200.00	. . . .
Mich.		(7)	(1)	7/	. . . .
Minn.	15 weeks 7/	(7)	(1)	1,723.50	. . . . 11/
Miss.	. . . . .	40 x wba	2 quarters	1,200.00	480.00
Mo.	. . . . 7/	30 x wba	2 quarters	450.00	300.00
Mont.	20 weeks 7/	. . . . .	(1)	1,000.00	. . . .
Nebr.	. . . . .	Flat	$200 in each of 2 qtrs.	600.00	200.00
Nev.	. . . . .	1-1/2 x HQW	(1)	562.51	375.01
N.H.	. . . . .	Flat	$800 in each of 2 qtrs.	1,700.00	. . . .
N.J.	20 weeks 7/9/	(7)	(1)	600.00	. . . .
N.Mex.	. . . . .	1-1/4 x HQW	(1)	921.15	736.92
N.Y.	20 weeks 7/8/	(7)	(1)	800.00	. . . .
N.C.	. . . . .	1-1/2 x HQW 1/	(1)	1,367.82	341.96
N.Dak.	. . . . .	40 x wba	2 quarters	1,880.00	. . . .
Ohio	20 weeks 7/	(7)	(1)	400.00	. . . .
Okla.	. . . . .	1-1/2 x HQW 9/	(1)	1,000.00	250.00
Oreg.	18 weeks 7/	. . . . .	(1)	1,000.00	. . . .

(Table continued on next page)

TABLE 301.--WAGE AND EMPLOYMENT REQUIREMENTS FOR BENEFITS (CONTINUED)

State	Qualifying formula			Wages required for minimum benefit	
	Employment	Wages	Distribution of wages	Base period	High quarter
(1)	(2)	(3)	(4)	(5)	(6)
Pa.	. . . . .	37+-40 x wba 2/	1/5 of wages outside HQ.	$1,320.00	$800.00
P.R.	. . . . 7/9/	40 x wba 2/	2 quarters 10/	280.00	75.00 10/
R.I.	20 weeks 7/9/	(7) (9)	(1)	1,340.00	. . . .
S.C.	. . . . .	1-1/2 x HQW	(1)	900.00	540.00
S.Dak.	. . . . .	. . . . . 1/ .	30 x wba outside HQ	1,568.00	728.00
Tenn.	. . . . .	40 x wba 1/	(1)	800.00	494.01
Tex.	. . . . .	1-1/2 x HQW 9/	(1)	1,012.86	675.24
Utah	20 weeks 7/	(7)	(1)	1,200.00	. . . .
Vt.	20 weeks 7/	(7)	(1)	700.00	. . . .
Va.	. . . . .	50 x wba 6/	2 quarters	2,200.00	1,100.00
V.I.	. . . . .	26+-30 x wba 2/	2 quarters	396.00	99.00
Wash.	680 hours	. . . . .	. . . . .	. . . . .	. . . .
W.Va.	. . . . .	Flat	2 quarters	1,150.00	. . . .
Wis.	15 weeks 7/12/	(7)	(1)	(7)	. . . .
Wyo.	. . . . .	1.6 x HQW	(1)	960.00	600.00

1/ Wages in at least 2 quarters automatic requirement for all claimants. Additional requirement for claimants at max. wba; 6 x wba, Tenn.; 6 x the State aww and HQW of at least 1-1/2 x the State aww, N.C.; 6 x aww in BP, Maine.

2/ If claimant failed to meet qualifying requirement for wba computed on HQW but does meet the qualifying requirement for next lower bracket, is eligible for lower wba.; V.I. provides a stepdown of 1 bracket; D.C., 2 brackets, Md., 6 brackets, Pa., and Del., 5 brackets; P.R. has an unlimited stepdown provision.

3/ Requirement, expressed as 20 x an aww of at least $20 in BP, is equivalent to 20 wks. of employment with wages averaging at least $20.

5/ The multiple (1-1/2) is not applied to the individual's HQW in Md., but the qualifying amount, shown in a schedule, is computed at the upper limit of each wage bracket (assuming a normal interval at the max. benefit amount).

6/ Computes the wba on the basis of total wages earned in the two higher quarters of the BP, Va.

7/ Weeks of employment with wages of at least $20, Ohio; $50, Mont., and Utah; $30, N.J.; and $35, Vt.; with average wage of at least $40, N.Y. In Hawaii and Oregon, no weekly amount specified. In Wis. claimant must have 15 wks. work and average wage of at least $72.01 with one ER; in Mich. at least 18 wks. in which claimant earned 20 times the State minimum hourly wage between March 1981 and April 1983, otherwise, weeks of employment with wages of at least $25.01; in Minn., at least 15 wks. in which claimant earned wages equal to or exceeding 30 percent of the State aww (currently $383); in R.I., at least 20 weeks in which claimant earned 20 times the minimum hourly wage ($67 for the year beginning July 4, 1982).

(Footnotes continued on next page)

(Footnotes for Table 301 continued)

8/ If claimant does not meet regular qualifying requirement, can qualify in N.Y. if claimant has 15 wks. employment in the 52-week period and total of 40 wks. of employment in the 104-week period preceding the BY.

9/ Alternative flat-amount requirement of $2,200 in BP, N.J.; $7,000 in BP, Okla.; and $4,020 in BP, R.I.; 2/3 of the max. amount of wages as defined in the FICA, Tex.

10/ Agricultural workers may qualify on the basis of earnings in a single CQ.

11/ HQW must not be less than 16 times min. wba which is computed annually.

12/ When requested by claimant, vacation pay, dismissal and termination pay may be counted if benefits were not paid for those wks.

13/ To qualify for benefits an individual needs either $20 in each of 8 weeks and BP wages of $900 or BP wages of $1,200, Calif.

TABLE 304.--WEEKLY BENEFITS FOR TOTAL UNEMPLOYMENT

State	Method of Computing [1]	Rounding to--	Minimum weekly benefit [2]	Maximum weekly benefit [2]	Minimum wage credits required			
					For minimum		For maximum	
					High quarter	Base period	High quarter	Base period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			High-quarter formula [3]					
Ala.	1/24 [1]	Higher $	$15.00	$ 90.00	$ 348.00	$ 522.01	$2,148.01	$3,222.01
Ariz.	1/25	Nearest $	40.00	115.00	1,000.00	1,500.00	2,862.50	4,293.75
Ark.	1/26	Higher $	31.00	136.00	793.00	930.00	3,510.01	4,080.00
Calif.	1/24-1/33	Higher $	30.00	166.00	225.00	1,200.00	5,533.00	5,533.00
Colo.	1/22 [4]	Higher $	25.00	190.00	520.13	1,000.00	[7] 4,914.13	[7] 19,656.52
Conn.	1/26+d.a.	Higher $	15.00-22.00	156.00-206.00	150.00	600.00	4,030.01	6,240.00
D.C.	1/23+d.a.	Higher $	13.00-14.00	[2] 206.00	300.00	450.00	4,715.01	7,071.01
Ga.	1/25+$1	Higher $	27.00	115.00	275.00	412.50	2,850.00	4,275.00
Hawaii	1/25	Higher $	5.00	178.00	37.50	150.00	4,425.01	5,340.00
Idaho	1/26 [4]	Higher $	[6] [2] 36.00	159.00 [2]	910.01	1,137.51	[2] 4,108.01	[2] 5,135.01
Ill.	1/26 [1]	Nearest $	51.00	168.00-224.00 [2]	1,306.50	1,600.00	[2] 4,348.50	[2] 4,788.50
Ind.	4.3%+d.a. [1]	Higher $	[2] 40.00	84.00-141.00 [2]	900.00	1,500.00	[2] 1,930.23	[2] 2,412.79
Iowa	1/19-1/23	Nearest $	[6] 17-21	158.00-190.00	400.00	600.00	3,622.50	4,528.13
Kans.	4.25	Higher $	[6] 40.00	163.00	[6]	1,200.00	3,811.77	4,890.00
La.	1/20-1/25	Higher $	10.00	205.00	75.00	300.00	5,100.01	6,150.00
Maine	1/22+d.a.	Nearest $	22.00-27.00	124.00-186.00	473.00	1,427.34	2,717.00	3,192.78
Md.	1/24+d.a.	Higher $	25.00-28.00	153.00	576.01	900.00	3,648.00	5,508.00
Mass.	1/19-1/26+d.a. [3]	Higher $	14.00-21.00	172.00-258.00	282.00	1,200.00	4,446.01	5,160.00
Miss.	1/26	Higher $	30.00	105.00	480.00	1,200.00	2,704.01	4,200.00
Mo.	4.5%	Higher $	14.00	105.00	300.00	450.00	2,311.12	3,150.00
Nebr.	1/17-1/24	Nearest $2	12.00	106.00	200.00	600.00	2,550.01	2,750.00
Nev.	1/25	Higher $	[6] 16.00	149.00	375.01	562.51	3,700.01	5,512.51
N.Mex	1/26	Higher $	29.00	142.00	736.92	921.15	3,666.01	4,582.51
N.C.	1/26	Nearest $	15.00	166.00	341.96	1,367.82	4,303.00	6,454.50
N.Dak.	1/26	Higher $	47.00	175.00	1,196.01	1,880.00	4,524.01	7,000.00
Okla.	1/25	Higher $	16.00	197.00	250.00	1,000.00	4,900.01	7,350.01

(Table continued on next page)

TABLE 304.--WEEKLY BENEFITS FOR TOTAL UNEMPLOYMENT (CONTINUED)

State	Method of Computing[1]	Rounding to--	Minimum weekly benefit[2]	Maximum weekly benefit[2]	Minimum wage credits required			
					For minimum		For maximum	
					High quarter	Base period	High quarter	Base period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Pa.	1/23-1/25[9]	Nearest $	$35.00-40.00	$205.00-213.00	$800.00	$1,320.00	$5,063.00	$8,120.00
P.R.[5]	1/11-1/26	Nearest $	7.00	84.00	75.00	280.00	2,158.01	3,360.00
S.C.	1/26[4]	Higher $	21.00	118.00	540.00	900.00	3,042.26	4,563.39
S.Dak.	1/26	Higher $	28.00	129.00	728.00	1,568.00	3,328.26	7,198.26
Tenn.	1/25-1/31	Higher $	20.00	110.00	494.01	800.00	3,380.01	3,960.00
Tex.	1/25	Higher $	27.00	168.00	675.24	1,012.86	4,175.25	6,262.88
Utah	1/26	Higher $	10.00	166.00	175.00	1,200.00	4,290.00	4,290.00
Va.	1/25[11]	Higher $	44.00	138.00	1,100.00	2,200.00	3,450.01	6,900.01
V.I.	1/23-1/25	Higher $	15.00	124.00	99.00	396.00	3,075.01	3,720.00
Wash.	1/25[11]	Nearest $	[6] 49.00	178.00	1,237.49	1,237.49	4,437.50	4,437.50
Wyo.	1/25	Higher $	24.00	180.00	600.00	960.00	4,475.01	7,160.01
Annual-wage formula								
Alaska	3.4-1.0+d.a.[13]	Nearest $	$34.00-58.00	$156.00-228.00	. . .	$1,000.00	. . . . .	$16,000.00
Del.	1/104	Higher $	20.00	150.00	. . .	720.00	. . . . .	15,496.03
Ky.	1.185	Nearest $	22.00	140.00	. . .	1,500.00	. . . . .	11,772.16
N.H.	1.8-1.2	Nearest $	26.00	132.00	. . .	1,700.00	. . . . .	16,500.00
Oreg.	1.25	Nearest $	[6] 44.00	175.00	. . .	1,000.00	. . . . .	13,960.00
W.Va.	1.5-1.0	Nearest $	18.00	211.00	. . .	1,150.00	. . . . .	20,750.00
Average-weekly-wage formula								
Fla.	50	Higher $	$10.00	$125.00	. . .	[8] $400.00	. . . . .	[8] $4,960.20
Mich.	[15]	Higher $	[2] 41.00-44.00	[15] 197.00	. . .	[8] [15]	. . . . .	[8] [15]
Minn.	(10)	Nearest $	30.00	191.00	. . .	[8] 1,723.50	. . . . .	[8] 5,745.00
Mont.	50	Nearest $	[6] 39.00	158.00	. . .	[8] 1,000.00	. . . . .	[8] 6,300.00
N.J.	66-2/3	Higher $	20.00	158.00	. . .	[8] 600.00	. . . . .	[8] 4,710.20
N.Y.	67-50	Nearest $	25.00	125.00	. . .	[8] 800.00	. . . . .	[8] 4,980.00
Ohio	50+d.a.[1]	Higher $	10.00	158.00-250.00	. . .	[8] 400.00	. . . . .	[8] 6,280.20
R.I.	55+d.a.	Higher $	[6] 37.00-42.00	154.00-174.00	. . .	[8] 1,340.00	. . . . .	[8] 5,563.60
Vt.	50	Nearest $	18.00	146.00	. . .	[8] 700.00	. . . . .	[8] 5,820.00
Wis.	50	Higher $	37.00	196.00	. . .	[8] 1,080.15	. . . . .	[8] 5,850.15

(Footnotes on next page)

(Footnotes for Table 304)

1/ When State uses weighted high-quarter, annual-wage or average-weekly-wage formula, approximate fractions or percentages are taken at midpoint of lowest and highest normal wage brackets. When additional payments are provided for claimants with deps., fractions and percentages shown apply to basic benefit amounts. In Ind., benefit amounts of $99-$141 are available only to claimants with 1-4 deps. and HQ and BPW in excess of those required for max. basic wba. In Ohio, benefit amounts above the max. are generally available only to claimants in dependency classes whose aww are higher than that required for max. basic benefit amount.

2/ When 2 amounts are given, higher figure includes DA's. Augmented amount for min. wba includes allowance for 1 dep. child. In Ind. to claimants with HQW in excess of those required for max. basic wba. Augmented amount for max. wba includes allowances for max. number of deps.; in D.C. and Md., same max. with or without deps. In Ind. wage credits shown apply to claimants with no deps.; with max. deps., Ind. requires $3,255.81 in HQ and $4,069.76 in BP.

3/ For claimant with aww in excess of $66, wba is computed at 1/52 of 2 highest quarters of earnings, or 1/26 of highest quarter if claimant had no more than 2 quarters of work.

4/ Wba expressed in law as percent of aww in HQ: in Colo. 60% of 1/13 of HQW; 50% in Ill. and S.C. (aww defined as 1/13 of HQW). Colo. provides an alternate method of computation for claimants who would otherwise qualify for a wba equal to 50% or more of the statewide aww if this yields a greater amount--50% of 1/52 of BPW with a max. of 60% of statewide aww in selected industries.

5/ Separate benefit schedule for agricultural workers with payments, based on annual earnings, ranging between $10 and $33.

6/ Min. computed annually in N.Mex. at 10%, Ill., Mont., Oreg., and Wash., 15% of aww. In Kans. min. computed annually at 25% of max. wba and Wis. semiannually at 19% of max. wba. In R.I. the flexible qualifying requirement results in a flexible min. wba.

7/ Amount shown for HQW is 1/4 BPW needed to qualify for max. benefit; determination of max. benefit based on 50% of 1/52 of claimant's BPW with no specified amount of HQW required, Colo.

8/ In Fla., Mont., N.J., N.Y., Ohio, R.I., and Vt., 20 x lower limits of min. and max. aww brackets; in Minn., and Wis., 15 times aww. Since benefits are determined separately for each ER, some claimants with bpw less than that shown may qualify for either the min. or max. wba with respect to a given ER, Wis.

9/ Or 50% of full-time weekly wage, if greater.

(Footnoes for Table 304 continued on next page)

(Footnotes for Table 304 continued)

10/ 60% of the first $85, 40% of the next $85 and 50% of the remainder of the individual's AWW.

11/ Wash. computes an individual's wba as 1/25 of the average of the two highest quarters in the BP; Va., as 1/50 of the total wages earned in highest 2 quarters.

13/ In Alaska the computation of an individual's wba and duration will vary depending on the distribution of wages over the BP. An individual who is paid 90% or more of his wages in the CQ will not use that quarter of wages but will have BPW determined using wages earned in the other 3 quarters, multiplied by 10. An individual who is paid less than 90% of his wages in one CQ uses all wages paid in the BP.

15/ Michigan has a temporary alternative benefit computation between March 1, 1981, and April 1, 1983, that computes an individual's weekly benefit amount as 70 percent of his average after tax weekly wage up to 58 percent of the State average weekly wage. The claimant receives the higher of the weekly benefit amount computed under permanent law or the temporary alternative.

TABLE 305.--FLEXIBLE BENEFIT PROVISIONS, 36 STATES 6/

State	Method of Computation					Percent of State aww		Effective date of new amounts
	Annually as % of aww in covered employment in--			Semiannually as % of aww in covered employment				
	Preceding CY	12 mos. ending March 31	12 mos. ending June 30	12 mos. ending 6 mos. before eff. date	All industries in State	Maximum	Minimum	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Ark.	X	. . .	. . .	. . . .	. . .	66-2/3	8/	July 1
Colo.	. .	. . .	. . .	. . . .	X	60	. . . .	Jan. 1 & July 1
Conn.	. .	. . .	X	. . . .	. . .	60 1/ 8/	. . . .	1st Sunday in Oct.
Del.	X	. . .	. . .	. . . .	. . .	63 3/	. . . .	July 1
D.C.	. .	. . .	X	. . . .	. . .	66-2/3	. . . .	Jan. 1
Hawaii	. .	. . .	X	. . . .	. . .	66-2/3	. . . .	Jan. 1
Idaho	X	. . .	. . .	. . . .	. . .	60	. . . .	1st Sunday in July
Ill.	X	. . .	. . .	. . . .	. . .	50 7/	15	June 1 & Dec. 1
Iowa	X	. . .	. . .	. . . .	. . .	58 4/	. . . .	1st Sunday in July
Kans.	X	. . .	. . .	. . . .	. . .	60	25% of max. wba	July 1
Ky.	X	. . .	. . .	. . . .	. . .	55	. . . .	July 1
La.	. .	X	. . .	. . . .	. . .	66-2/3	. . . .	Sept. 1
Maine	X	. . .	. . .	. . . .	. . .	52	. . . .	June 1
Mass.	. .	X	. . .	. . . .	. . .	57.5	. . . .	1st Sunday in Oct.
Minn.	X	. . .	. . .	. . . .	. . .	66-2/3	. . . .	July 1
Mont.	X	. . .	. . .	. . . .	. . .	60	15	July 1
Nev.	X	. . .	. . .	. . . .	. . .	50	. . . .	July 1
N.J.	X	. . .	. . .	. . . .	. . .	50	. . . .	Jan. 1
N.Mex.	. .	. . .	X	. . . .	. . .	50	10	1st Sunday in Jan.
N.C.	X	. . .	. . .	. . . .	. . .	66-2/3	. . . .	August 1
N.Dak.	X	. . .	. . .	. . . .	. . .	67	18	1st Sunday in July
Ohio	. .	. . .	X	. . . .	. . .	5/	. . . .	1st Sunday in Jan.
Okla.	X	. . .	. . .	. . . .	. . .	66-2/3	. . . .	July 1
Oreg.	X	. . .	. . .	. . . .	. . .	60 10/	15	Week of July 4
Pa.	. .	. . .	X	. . . .	. . .	66-2/3	. . . .	Jan. 1
P.R.	X	. . .	. . .	. . . .	. . .	50	. . . .	July 1
R.I.	X	. . .	. . .	. . . .	. . .	60	. . . .	July 1

(Table continued on next page)

TABLE 305.--FLEXIBLE BENEFIT PROVISIONS, 36 STATES 6/ (CONTINUED)

State	Method of Computation					Percent of State aww		Effective date of new amounts
	Annually as % of aww in covered employment in--			Semiannually as % of aww in covered employment				
	Preceding CY	12 mos. ending March 31	12 mos. ending June 30	12 mos. ending 6 mos. before eff. date	All industries in State	Maximum	Minimum	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
S.C.	X	. . .	. . .	. . . .	. . .	66-2/3	. . . .	July 1
S.Dak.	X	. . .	. . .	. . . .	. . .	62	. . . .	July 1
Utah	X	. . .	. . .	. . . .	. . .	65	. . . .	1st Sunday in July
Vt.	X	. . .	. . .	. . . .	. . .	60	. . . .	1st Sunday in July
V.I.	2/	. . .	. . .	. . . .	. . .	50	. . . .	Jan. 1
Wash.	X	. . .	. . .	. . . .	. . .	55	15	1st Sunday in July
W.Va.	X	. . .	. . .	. . . .	. . .	70	. . . .	July 1
Wis.	. .	. . .	. . .	X	. . .	66-2/3	19% of max. wba	Jan. 1 & July 1
Wyo.	X	. . .	. . .	. . . .	. . .	55	. . . .	July 1

1/ Based on aww of production and related workers. May not be increased by more than $6 in any year.

2/ Twelve months ending 2 months prior to the January 1 computation date.

3/ Percentage increases to 66-2/3 percent on July 1, 1983, Del..

4/ For claimants with no dependents. Other percentages ranging from 60 percent to 70 percent apply to claimants with one or more dependents.

5/ Percentage used is not specified by law.

6/ Does not include Tex. where the maximum and minimum wba's will be increased by $7 and $1, respectively, effective on October 1 of any year in which the aww of manufacturing production workers exceeds by $10 the 1976 aww of those workers.

7/ For claimants with dependents, maximum is limited to 66-2/3 percent of State's aww.

8/ Beginning July 1, 1984, 15 percent, Ark.; maximum wba frozen at $156 until October 1983, Conn.

10/ Effective July 4, 1983, 64 percent.

TABLE 307.--DEPENDENTS INCLUDED UNDER PROVISIONS FOR DEPENDENTS' ALLOWANCES, 13 STATES

State	Dependent child[1] under age specified	Older child[1] not able to work	Nonworking dependent				Number of dependents fixed for BY
			Wife	Husband	Parent[1]	Brother or sister	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Alaska	18[3]	X	. .	. . . .	. . .	. . . .	. . . . .
Conn.	18[6]	X[6]	X[4]	X[4]	. . [4]	. . [4] .	. . . . .
D.C.	16	X	X[4][5]	X[4][5]	X[4]	X[4]	X
Ill.	18	X	X[5]	X[5]	. . .	. . . .	. . . . .
Ind.	18[3]	X	X[5]	X[5]	. . [4]	. . [4] .	X
Iowa	18	X	X[5]	X[5]	X[4]	X[4]	X
Maine	18	X	[5]	[5]	. . .	. . . .	. . . . .
Md.	16[3]	. . . .	. .	. . . .	. . .	. . . .	X
Mass.[2]	18[3]	X	. .	. . . .	. . [4]	. . [4] .	X
Mich.	18[3]	X	X[5]	X[5]	X[4]	X[4]	X
Ohio	18	X	X[5]	X[5]	. . .	. . . .	X
Pa.	18	X	X	X	. . .	. . . .	. . . . .
R.I.	18	X	. .	. . . .	. . .	. . . .	X

[1] Includes stepchild by statute in all States except Maine and Mass.; adopted child by statute, Alaska, Ill., Ind., Maine, Md., Mich., Ohio, R.I.; and by interpretation, Mass.; full-time student, Conn., Maine, Mich., and Mass.. Parent includes stepparent, D.C.; legal parent, Mich..

[2] Only dependents residing within the U.S., its Territories and possessions.

[3] Child must be unmarried, Alaska and, by interpretation, Mass.; must have received more than half the cost of support from claimant, Alaska; must have received more than half the cost of support from claimant for at least 90 consec. days or for the duration of the parental relationship, Ind., Mich., and Ohio.

[4] Not able to work because of age or physical disability or physical or mental infirmity. In Mich. parents over age 65 or permanently disabled for gainful employment, brother or sister under 18, orphaned or whose living parents are dependents.

[5] Spouse must be currently ineligible for benefits in the State because of insufficient BP wages, Ill. and Ind.; may not be claimed as dependent if average weekly income is in excess of 25% of the claimant's aww or $30, Ohio. No dependency allowances paid for any week in which spouse is employed full time and is contributing to support of dependents, Maine. No dependency allowance paid for any week in which spouse earns more than $120 in gross wages, Iowa.

[6] Federal District Court has held that the term "children" includes any child for whom a claimant stands in place of the parents *(Vaccarella v. Commr.)*

BENEFITS

TABLE 308.--ALLOWANCES FOR DEPENDENTS, 13 STATES

State	Weekly allowance per dependent	Limitation on weekly allowances	Minimum weekly benefit		Maximum weekly benefit		Full allowance for week of partial benefits	Maximum potential benefits	
			Basic benefit	Maximum allowance	Basic benefit	Maximum allowance		Without dependents	With dependents
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Alaska	$24	$72	$34	$72	$156	$72	Yes	$4,056	$5,928 1/
Conn.	$10 2/	1/2 wba 2/	15	7	156	50 2/	Yes	4,056	5,356 2/
D.C.	$1 2/	$3 2/	14	3	206	0 2/	Yes	7,004	7,004 2/
Ill.	$1-$23 3/	$3-$56	51	15 3/	168	56 3/	Yes 4/	4,368	5,824
Ind.	$1-$15 3/	Schedule $1-$57 3/	40	0 3/	84	57 3/	No 4/	2,184	3,666
Iowa	$1-$13	Schedule $1-$32	17	4	158	32	Yes	4,108	4,940
Maine	$5	1/2 wba	20	5	124	62	Yes 5/	3,224	4,836 2/
Md.	$3	$12 2/	25	12	153	0 2/	Yes 5/	3,978	3,978 2/
Mass.	$6	1/2 wba	12	6	172	86	Yes	5,160	7,740
Mich.	(7)	(7)	(7)	(7)	(7)	(7)	. . .	(7)	(7)
Ohio	$1-82 6/	$92 6/	10	0	158	92	Yes	4,108	6,500
Pa.	$5 6/	$8	35	8	205	8	No	6,150	6,390 1/
R.I.	$5	$20	37	20	154	20	Yes	4,004	4,524 1/

1/ Assuming max. wks. for total unemployment; wks. of partial unemployment could increase this amount because full allowance is paid for each wk. of partial unemployment.

2/ Same max. wba with or without dep. allowances. Claimants at lower wba may have benefits increased by dep. allowances.

3/ Limited to claimants with HQW in excess of $1,930 and 1-4 dep., Ind. See text for details.

4/ Dep. allowances considered as part of wba. See Table 306 for weekly benefits for partial unemployment.

5/ Not more than 26 payments for dep. may be made in any one BY.

6/ Benefits paid to claimants with dep. are determined by schedule according to the aww and dependency class, Ohio. See text for details. Pa. provides $3 for one other dependent.

7/ Michigan has a temporary alternative benefit computation between March 1, 1981, and April 1, 1983, that computes an individual's weekly benefit amount as 70 percent of his average after tax weekly wage up to 58 percent of the State average weekly wage. The claimant receives the higher of the weekly benefit amount computed under permanent law or the temporary alternative.

TABLE 309.--DURATION OF BENEFITS IN A BENEFIT YEAR

State	Proportion of BPW credits or weeks of employment [1]	Minimum potential benefits [2][3]		Maximum potential benefits [3]			
		Amount	Weeks	Amount [4]	Weeks	Wage credits required	
						High quarter	Base period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Uniform potential duration for all eligible claimants							
Conn.	. . . . .	[3] $390.00	[3] 26	$4,056.00-$5,356.00	[3] 26	$4,030.01	$6,240.00 [10]
Hawaii	. . . . .	[3] 130.00	[3] 26	[3] 4,628.00	[3] 26	4,425.01	5,340.00
Ill.	. . . . .	1,326.00	[13] 26	4,368.00-5,824.00	26 [13]	4,348.50	4,788.50
Md.	. . . . .	650.00	26	[4] 3,978.00	26	3,648.01	5,508.00
N.H.	. . . . .	676.00	26	3,432.00	26	(6)	[2][7] 16,500.00
N.Y.	. . . . .	[3] 650.00	[3] 26	3,250.00	[3] 26	(7)	4,980.00
P.R.	. . . . .	[3] 140.00	[3] 20	1,680.00	[3] 20	2,158.01	[7] 3,360.00
Vt.	. . . . .	390.00	26	3,796.00	26	(7)	[7] 5,820.00
V.I.	. . . . .	390.00	26	3,224.00	26	3,075.01	3,720.00
W.Va.	. . . . .	504.00	28	5,908.00	28	(6)	20,750.00
Maximum potential duration varying with wage credits or weeks of employment							
Ala.	1/3	$174.00	11+	$2,340.00	26	$2,148.01	$7,020.01
Alaska	[1]	544.00	[3] 16	4,056.00-5,928.00	[3] 26	(6)	16,000.00
Ariz.	1/3	500.00	12+	2,990.00	26	2,862.50	8,968.51
Ark.	1/3	[3] 150.00	[3] 10	3,536.00	[3] 26	3,510.01	10,605.01
Calif.	1/2	[3] 375.00	[3] 12+	[3] 4,316.00	[3] 26	[5] 5,533.00	[5] 8,630.01
Colo.	1/3 [8]	333.33	7+-13	4,940.00	26	[5] 4,914.13	[5] 19,656.52
Del.	1/2	220.00	18	[4] 3,900.00	26	(6)	15,496.03
D.C.	1/2	225.00	17+	[4] 7,004.00	34	4,715.01	[7] 14,006.01
Fla.	1/2 week of employment.	100.00	10	3,250.00	26	(7)	[7] 12,896.52
Ga.	1/4	108.00	4	2,990.00	26	2,850.00	11,956.01
Idaho	[8] (1)	360.00	10	4,134.00	26	4,108.01	[10] 13,351.03
Ind.	1/4 [8]	375.00	9+	2,184.00-3,666.00	26	[9][10] 2,184.00	[10] 8,736.00
Iowa	1/3 [11]	300.00	15	4,108.00-4,940.00	26	3,622.50	12,324.00
Kans.	1/3	400.00	10	4,238.00	26	3,811.77	12,711.01
Ky.	1/3	500.00	-22+	3,640.00	26	(6)	11,772.16

(Table continued on next page)

TABLE 309.--DURATION OF BENEFITS IN A BENEFIT YEAR (CONTINUED)

State	Proportion of BPW credits or weeks of employment 1/	Minimum potential benefits 2/3/		Maximum potential benefits 3/			
		Amount	Weeks	Amount 4/	Weeks	Wage credits required	
						High quarter	Base period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
La.	2/5	$120.00	12	$5,740.00	28	$5,100.01	$14,347.51
Maine	1/3	440.70	1/ 7+-22	3,224.00-4,836.00	26	2,717.00	9,670.51
Mass.	36 percent	432.00	9+-30	5,160.00-7,740.00	30	4,446.01	14,330.56
Mich.	3/4 week of employment.	15/	13+	5,122.00 15/	26	7/15/	7/15/
Minn.	7/10 week of employment.	330.00	11	4,966.00	26	(7)	14,171.00 7/
Miss.	1/3 8/	400.00	13+	2,730.00	26	2,704.01	8,187.01
Mo.	1/3	150.00	10	2,730.00	26	2,311.12	8,190.00 1/7/
Mont.	(1)	312.00	8	4,108.00	26	(7)	13,308.75 1/7/
Nebr.	1/3	200.00	17	2,756.00	26	2,550.01	8,188.51
Nev.	1/3	188.00	11+	3,874.00	26	3,700.01	11,619.01 7/
N.J.	3/4 week of employment.	300.00	15	4,108.00	26	(7)	8,242.85 7/
N.Mex.	3/5	552.69	19+	3,692.00	26	3,666.01	6,153.33
N.C.	(1)	390.00	2/ 13-26	4,316.00	26	4,303.00	12,948.00 1/
N.Dak.	(1)	564.00	12	4,550.00	26	4,524.01	13,391.07 1/7/
Ohio	20 x wba + wba for each credit wk. in excess of 20	200.00	20	4,108.00-6,500.00	26	(7)	8,164.26 7/
Okla.	1/3	333.00	12/ 20+	5,122.00	26 12/	4,900.01	15,363.01
Oreg.	1/3	333.34	8+	4,550.00	26	(6)	13,960.00
Pa.	(14)	910.00	26	6,150.00-6,390.00	30	5,063.00	8,120.00 7/
R.I.	3/5 week of employment.	444.00	12	4,004.00-4,524.00	26	(7)	11,683.56 7/
S.C.	1/3	300.00	14	3,068.00	26	3,042.26	9,201.01
S.Dak.	1/3	522.67	18+	3,354.00	26	3,328.26	10,059.01
Tenn.	1/3	266.67	13	2,860.00	26	3,380.01	8,577.01
Tex.	27 percent	375.13	2/ 14+	4,368.00	26	4,175.25	16,174.08
Utah	(1)	220.00	2/ 10-22	4,316.00	26	4,290.00	12,012.00
Va.	1/3	528.00	12	3,588.00	26	3,450.01	13,800.01

(Table continued on next page)

TABLE 309.--DURATION OF BENEFITS IN A BENEFIT YEAR (CONTINUED)

State	Proportion of BPW credits or weeks of employment 1/	Minimum potential benefits 2/3/		Maximum potential benefits 3/			
		Amount	Weeks	Amount 4/	Weeks	Wage credits required	
						High quarter	Base period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Wash.	1/3	$1,470.00	16+-30	$5,340.00	30	$4,437.50	$16,018.51 7/
Wis.	8/10 week of employment up to 43.	$37.00-444.00	2/ 1-12+	6,664.00	34	(7)	16,770.43
Wyo.	3/10	288.00	2/ 12-26	4,680.00	26	4,475.01	15,000.01

1/ In States with weighted tables percent of benefits figured at bottom of lowest end of highest wage brackets; in States noted, percentages at other brackets are higher and/or lower than percentage shown. In Alaska, Idaho, Mont., N.Dak. and Utah duration based on ratio of annual wages to HQW--from less than 1.49 to 3.5 or more in Alaska, from 1.25-3.25 in Idaho, from less than 1.25 to 3.25 in Mont., from less than 1.6-2.8 in Utah, and from 1.50-2.96 in N.Dak. In N.C. duration is based on ratio of BPW to HQW multiplied by 8-2/3.

2/ Potential benefits for claimants with min. qualifying wages. Min. wks. apply to claimants with min. weekly benefit and min. qualifying wages. In States noted, the min. duration varies according to distribution of wages within BP; longer duration applies with min. wba and the shorter duration applies with max. possible concentration of wages in HQ (which results in a wba higher than the min.). Wis. determines entitlement separately for each ER. Lower end of range applies to claimants with only 1 wk. of work at qualifying wage; upper end to claimants with 15 or more wks. of such wages.

3/ Benefits extended under State program when unemployment in State reaches specified levels--Calif. and Hawaii by 50%, Alaska and Conn. by 13 wks. In P.R. benefits extended by 32 wks. in certain industries, occupations or establishments when special unemployment situation exists. Benefits also may be extended in all States, either on a national or State basis, during periods of high unemployment by 50%, up to 13 wks., under the Federal-State Extended Compensation Program.

4/ When 2 amounts are given, higher includes DA. In the D.C. and Md., same max. with or without deps.

5/ Amount shown for HQW is 1/4 BPW needed to qualify for max. benefits; determination of max. benefit based on 50% of 1/52 of claimant's BPW with no specified amount of HQW required.

(Footnotes continued on next page)

6/ Annual-wage formula; no required amount of wages in HQ.

7/ No required number of wks. of employment or amount of wages in HQ. Figures given are based on highest aww for claimants without deps.: $240.01 in Fla.; $160.01 in Mich. (for claimants with deps., $161.67 to $225.01, depending on number of deps.); $383.00 in Minn.; $315.00 in Mont.; $235.51 in N.J.; $249.00 in N.Y.; $314.01 in Ohio (for claimants with deps., $478.01 to $498.01 based on number of deps.); $278.18 in R.I.; $291.00 in Vt.; and $390.01 in Wis. Base-period figure is 52 wks. in Fla.; 35 wks. (34 if all wage credits earned with 1 ER) in Mich.; 37 wks. in Minn.; max. amt. of weekly wages to qualify x 13 wks. x 3.25 in Mont.; 35 wks. in N.J.; 20 wks. in N.Y. and Vt.; 26 wks. in Ohio; 42 wks. in R.I.; and 43 wks. in Wis. for max. duration.

8/ Only specified amount of wages per quarter may be used for computing duration of benefits: 26 x the max. wba in Colo.; $3,666 in Ind.; 26 x claimant's wba in Mo.

9/ Amount shown is 1/4 of BPW. To obtain max. potential annual benefits, claimant must have more than 4 x HQW necessary for max. weekly benefits.

10/ In Conn. claimant with max. augmented benefit needs $7,600 in BPW; in Ind., such claimants need HQW of $3,666 and BPW of $14,664.

11/ If laid off due to employer going out of business, 1/2 of wages in base period, up to 39 weeks.

12/ Duration can be as low as 10 weeks for individuals with only one BP ER, Okla..

13/ Claimants are eligible for the lesser of 26 weeks of benefits or their total base-period wages.

14/ An individual who has at least 18 credit wks. in BP is eligible for 26 wks. of benefits. An individual who has at least 24 credit wks. in the BP is eligible for 30 wks. of benefits. A credit week is one in which the claimant earned at least $50.

15/ Michigan has a temporary alternative benefit computation between March 1, 1981, and April 1, 1983, that computes an individual's weekly benefit amount as 70 percent of his average after tax weekly wage up to 58 percent of the State average weekly wage. The claimant receives the higher of the weekly benefit amount computed under permanent law or the temporary alternative.

to work that is actually suitable and in terms of weeks of inability to work or unavailability for work, if his separation was caused by his physical inability to do his work or his unavailability for work. Oklahoma's law requires an individual to be able to work and available for work and states also that mere registration and reporting at a local employment office is not conclusive evidence of ability to work, availability for work or willingness to work. In addition, the law requires, where appropriate, an active search for work. Pennsylvania considers a claimant ineligible for benefits for any week in which his unemployment is due to failure to accept an offer of suitable full-time work in order to pursue seasonal or part-time work.

415 Actively Seeking Work

In addition to registration for work at a local employment office, most State laws require that a claimant be actively seeking work or making a reasonable effort to obtain work. Tennessee requires an individual to make a reasonable effort to secure work and defines reasonable effort.

The Oregon requirement is in terms of "actively seeking and unable to obtain suitable work." In Oklahoma, Vermont, Washington, and Wisconsin, the provision is not mandatory; the agency may require that the claimant, in addition to registering for work, make other efforts to obtain suitable work and give evidence of such efforts. In Wisconsin, however, an active search is required if the claimant is self-employed or if the claim is based on employment for a corporation substantially controlled by the claimant or his family. Michigan permits the Commission to waive the requirement that an individual must seek work, except in circumstances specified in the law, where it finds that suitable work is unavailable both in the locality where the individual resides and in those localities in which he has earned base-period credit weeks. The Maryland and New Jersey laws permit the director to modify the active search-for-work requirement when, in his judgment, such modification is warranted by economic conditions.

420 Availability During Training

Special provisions relating to the availability of trainees and to the unavailability of students are included in many State laws. The student provisions are discussed in section 450.02.

The FUTA requires, as a condition for employers in a State to receive normal tax credit, that all State laws provide that compensation shall not be denied to an otherwise eligible individual for any week during which he is attending a training course with the approval of the State agency. Also, all State laws must provide that trade allowances not be denied to an otherwise eligible individual for any week during which he is in training approved under the Trade Act of 1974, because of leaving unsuitable employment to enter such training. In addition, the State law must provide that individuals in training not be held ineligible or disqualified for being unavailable for work, for failing to make an active search for work, or for failing to accept an offer of, or for refusal of, suitable work.

Prior to the enactment of the Federal law, more than half the States had provisions in their laws for the payment of benefits to individuals taking training or retraining courses. The requirement of the Federal law does not extend to the criteria that States must use in approving training. Although some State laws have set forth the standards to be used, many do not specify what types of

training. Generally, approved training is limited to vocational or basic education training, thereby excluding regularly enrolled students from collecting benefits under the approved training provision.

Massachusetts and Michigan, in addition to providing regular benefits while the claimant attends an industrial retraining or other vocational training course, provide extended benefits equal to 18 times the trainee's weekly benefits rate (sec. 335.03).

While in almost all States the participation of claimants in approved training courses is voluntary, in the District of Columbia, Idaho and Missouri an individual may be required to accept such training.

California has established a demonstration project to last until 1985 that will, using special eligibility criteria and other procedures, test the effectiveness of training selected individuals for new jobs while collecting unemployment benefits. Also, established an employment training program to last until January 1987, to foster job creation, minimize employer's unemployment costs and meet employer's needs for skilled workers by providing skilled training to recent unemployment insurance claimants, exhaustees and potentially displaced workers.

425 Disqualification From Benefits

The major causes for disqualification from benefits are voluntary separation from work, discharge for misconduct, refusal of suitable work, and unemployment resulting from a labor dispute. The disqualifications imposed for these causes vary considerably among the States. They may include one or a combination of the following: a postponement of benefits for some prescribed period, ordinarily in addition to the waiting period required of all claimants; a cancellation of benefit rights; or a reduction of benefits otherwise payable. Unlike the status of unavailability for work or inability to work, which is terminated as soon as the condition changes, disqualification means that benefits are denied for a definite period specified in the law, or set by the administrative agency within time limits specified in the law, or for the duration of the period of unemployment.

The disqualification period is usually for the week of the disqualifying act and a specified number of consecutive calendar weeks following. Exceptions in which the weeks must be weeks following registration for work or meeting some other requirement are noted in Tables 401, 402, 403 and 404. The theory of a specified period of disqualification is that, after a time, the reason for a worker's continued unemployment is more the general conditions of the labor market than his disqualifying act. The time for which the disqualifying act is considered the reason for a worker's unemployment varies among the States and among the causes of disqualification. It varies from 5 weeks, in addition to the week of occurrence, in Alaska to 12-25 weeks, in addition to week of filing, in Colorado.

A number of States have a different theory for the period of disqualification. They disqualify for the duration of the unemployment or longer by requiring a specified amount of work or wages to requalify or, in the case of misconduct connected with the work, by canceling a disqualified worker's wage credits. The provisions will be discussed in consideration of the disqualifications for each cause.

ELIGIBILITY

Instead of the usual type of disqualification provisions, Colorado pays or denies benefits under a system of awards. A "full award"--i.e., no disqualification--is made if the worker is laid off for lack of work or his separation is the result of one of several situations described in detail in the law. A reduced award is made if the claimant was discharged or quit work under specified circumstances in which, presumably, both employer and worker shared responsibility for the work separation.

Similarly, a reduced award applies to separations because of family obligations and to other conditions arising from a specified list of situations, as well as other situations not specifically covered under the other award provisions.

In less than half the States are the disqualifications imposed for all three major causes--voluntary leaving, discharge for misconduct, and refusal of suitable work--the same. This is partially because the 1970 amendments to the Federal law prohibited the denial of benefits by reason of cancellation of wage credits except for misconduct in connection with the work, fraud in connection with a claim, or receipt of disqualifying income. As may be expected, therefore, discharge for misconduct is most often the cause with the heaviest penalty.

The provisions for postponement of benefits and cancellation of benefits must be considered together to understand the full effect of disqualification. Disqualification for the duration of the unemployment may be a slight or a severe penalty for an individual claimant, depending upon the duration of his unemployment which, in turn, depends largely upon the general condition of the labor market. When cancellation of the benefit rights based on the work left is added, the severity of the disqualification depends mainly upon the duration of the work left and the presence or absence of other wage credits. Disqualification for the duration of the unemployment and cancellation of all prior wage credits tend to put the claimant out of the system. If the wage credits canceled extend beyond the base period for the current benefit year, cancellation extends into a second benefit year immediately following.

In Colorado and Michigan, where cancellation of wage credits may deny all benefits for the remainder of the benefit year, the claimant may become eligible again for benefits without waiting for his benefit year to expire. See Table 300, footnote 5, for provisions for cancellation of the current benefit year. Although this provision permits a claimant to establish a new benefit year and draw benefits sooner than he otherwise could, he would be eligible in the new benefit year generally for a lower weekly benefit amount or shorter duration, or both, because part of the earnings in the period covered by the new base period would already have been canceled or used for computing benefits in the canceled benefit year.

430 Disqualification for Voluntarily Leaving Work

In a system of benefits designed to compensate wage loss due to lack of work, voluntarily leaving work without good cause is an obvious reason for disqualification from benefits. All States have such a disqualification provision.

In most States disqualification is based on the circumstances of separation from the *most recent* employment. Laws of these States condition the disqualification in such terms as "has left his *most recent* work voluntarily without good cause" or

provide that the individual will be disqualified for the week in which he has left work voluntarily without good cause, if so found by the commission, and for the specified number of weeks which *immediately* follow such week. Most States with the latter provision interpret it so that any bona fide employment in the period specified terminates the disqualification, but some States interpret the provision to continue the disqualification until the end of the period specified, regardless of intervening employment.

In a few States the agency looks to the causes of all separations within a specified period (Table 401, footnote 4). Michigan and Wisconsin, which compute benefits separately for each employer to be charged, consider the reason for separation from each employer when his account becomes chargeable.

430.01 Good cause for voluntary leaving.--In all States a worker who leaves his work voluntarily must have good cause (in Connecticut, sufficient cause; in Ohio, just cause; and in Maryland, Pennsylvania, and Texas, cause of a necessitous and compelling nature) if he is not to be disqualified.

In some States good cause for leaving work appears in the law as a general term, not explicitly restricted to good cause related to the employment, thus permitting interpretation to include good personal cause. However, in a few of these States, it has been interpreted in the restrictive sense.

Several States also specify various circumstances relating to work separations that, by statute, require a determination that the worker left with good cause. California specifies that a worker left his job with good cause if his employer deprived him of equal employment opportunities not based on bona fide occupational qualifications. Also, California does not disqualify an individual for voluntary leaving if he left work to accompany his spouse to a place from which it is impractical to commute. New York provides that voluntary leaving is not in itself disqualifying if circumstances developed in the course of employment that would have justified the claimant in refusing such employment in the first place. Also, New York does not disqualify an individual for voluntary leaving if under a collective bargaining agreement or written employer plan he exercises his option to be separated, with the employer's consent for a temporary period when there is a temporary period when there is a temporary layoff because of lack of work. Kentucky does not disqualify an individual for voluntary leaving if he is separated due to a labor management contract or agreement or an established employer plan, program or policy that permits the employer to close the plant or facility for vacation or maintenance. Rhode Island does not apply the voluntary quit qualification if the claimant left work because of sexual harassment. Oklahoma and Pennsylvania specify that an individual shall not be denied benefits for voluntarily leaving if he exercises his option of accepting a layoff pursuant to a union contract, or an established employer plan, program or policy. Minnesota and Wisconsin do not apply the voluntary quit qualification if the claimant left work because the employer made employment, promotion or job assignments contingent on the employee's consent to sexual contact or sexual intercourse. New Hampshire allows benefits if an individual, not under disqualification, accepts work that would not have been suitable and terminates such employment within 4 weeks. North Dakota does not apply the voluntary leaving disqualification if an individual accepted work which could have been refused with good cause and terminated the employment with the same good cause within the first 10 weeks after starting work. Minnesota does not apply the voluntary quit qualification if claimant left employment

445.04 Exclusion of individual workers.--Alabama, California, Delaware, Kentucky, New York, North Carolina and Wisconsin do not exempt from disqualification those workers who are not taking part in the labor dispute and who have nothing to gain by it. In Minnesota an individual is disqualified for 1 week if the individual is not participating in or directly interested in the labor dispute. In Texas the unemployment must be caused by the claimant's stoppage of work. Utah applies a disqualification only in case of a strike involving a claimant's grade, class, or group of workers if one of the workers in the grade, class, or group fomented or was a party to the strike; if the employer or employer's agent and any of the workers or their agents conspired to foment the strike, no disqualification is applied. Massachusetts provides specifically that benefits will be paid to an otherwise eligible individual from the period of unemployment to the date a strike or lockout commenced, if such individual becomes involuntarily unemployed during negotiations of a collective-bargaining contract. Minnesota provides that an individual is not disqualified if he is dismissed during negotiations prior to a strike or if unemployment is caused by an employer's willful failure to comply with either Federal and State occupational safety and health laws or safety and health provisions in a union agreement. Ohio provides that the labor dispute disqualification will not apply if the claimant is laid off for an indefinite period and not recalled to work prior to the dispute or was separated prior to the dispute for reasons other than the labor dispute, or if he obtains a bona fide job with another employer while the dispute is still in progress. Connecticut provides that an apprentice, unemployed because of a dispute between his employer and journeymen, shall not be held ineligible for benefits if he is available for work. Indiana excludes from disqualification individuals not recalled after the labor dispute has been terminated and sufficient time to resume normal activities has elapsed. The other States provide that individual workers are excluded if they and others of the same grade or class are not participating in the dispute, financing it, or directly interested in it, as indicated in Table 405.

450 Disqualification of Special Groups

Under all State laws, students who are not available for work while attending school and individuals who quit their jobs because of marital obligations which make them unavailable for work would not qualify for benefits under the regular provisions concerning ability to work and availability for work. Also, under those laws that restrict good cause for voluntary leaving to that attributable to the employer or to the employment, workers who leave work to return to school or who become unemployed because circumstances related to their family obligations are subject to disqualification under the voluntary-quit provision (Table 401). However, most States supplement their general able-and-available and disqualification provisions by the addition of one or more special provisions applicable to students or individuals separated from work because of family or marital obligations. Most of these special provisions restrict benefits more than the usual disqualication provisions (sec. 430).

In addition to these special State provisions, the Federal law was amended by Public Law 94-566 to require denial of benefits to certain categories of claimants--professional athletes, some aliens and school personnel--and to prohibit States from denying benefits solely on the basis of pregnancy or the termination of pregnancy.

ELIGIBILITY

450.01 Individuals with marital obligations.--The States with special provisions for unemployment because of marital obligations all provide for disqualification rather than a determination of unavailability. Generally, the disqualification is applicable only if the individual left work voluntarily. See Table 406.

The situations to which these provisions apply are stated in the law in terms of one or more of the following causes of separation: leaving to marry; to move with spouse or family; because of marital, parental, filial, or domestic obligations; and to perform duties of housewife. The disqualification or determination of unavailability usually applies to the duration of the individual's unemployment or longer. However, exceptions are provided in Colorado, Idaho, Nevada, and Washington.

450.02 Students.--Most States exclude from coverage service performed by students for educational institutions (Table 103); New York also excludes part-time work by a day student in elementary or secondary school. In addition, many States have special provisions limiting the benefit rights of students who have had covered employment. See Table 407. In some of these States the disqualification is for the duration of the unemployment; in others, during attendance at school or during the school term. Colorado provides for a disqualification of from 6 to 12 weeks plus an equal reduction in benefits. In Iowa a student is considered to be engaged in "customary self-employment" and as such is not eligible for benefits; Idaho does not consider a student unemployed while attending school during the customary working hours of the occupation, except for students in approved training.

A few States disqualify claimants during school attendance and Montana and Utah extend the disqualification to vacation periods. In Utah the disqualification is not applicable if the major portion of the individual's base-period wages were earned while attending school. In other States students are deemed unavailable for work while attending school and during vacation periods. California and Louisiana make an exception for students regularly employed and available for suitable work. In Ohio a student is eligible for benefits providing the base-period wages were earned while in school and the student is available for work with any base-period employer or for any other suitable employment.

450.03 School personnel.--Public Law 94-566, while extending coverage to State and local governments, also required States to restrict the payment of benefits to certain employees of those governmental entities, that is, instructional, research or principal administrative employees of educational institutions between successive academic years or terms, or, when an agreement so provides, between two regular but not successive terms, if the individual performed one of the three types of services in the first year or term and has a contract or a reasonable assurance of performing one of the three types of services in the second year or term.

The Federal law was amended to permit a State, at its option, to amend the State law to deny benefits to other employees of educational institutions between successive academic years or terms if the individual performed services (other than the three types described above) in the first year or term and has a reasonable assurance of performing those services in the second year or term. Most of the States have adopted this option (Table 407). Further, Federal law requires States to pay benefits retroactively to these school personnel if they were given a reasonable assurance of reemployment but were not, in fact, rehired when the new school term or year began.

Federal law was amended by Public Law 95-19 to add another option relating to school personnel. This option permits States to provide, by law, that administrative, research and instructional employees in any educational institution and all other employees of educational institutions will be denied benefits for any week within a term that begins during an established or customary vacation period or holiday recess if the individual performed services prior to the holiday and has a reasonable assurance of doing so after the holiday. About half of the States have adopted this option (Table 407). Federal law also permits States to deny benefits to individuals who are employed by educational service agencies and perform services in schools under the same circumstances in which school employees are denied benefits. Only Colorado, Louisiana, Massachusetts, Minnesota, Oregon, Washington and Wisconsin have adopted this provision.

450.04 Professional athletes.--Public law 94-566 amended the Federal law to require States to deny benefits to an individual between two successive sport seasons if substantially all of his services in the first season consist of participating in or preparing to participate in sports or athletic events and he has a reasonable assurance of performing similar services in the second season.

450.05 Aliens.--Public Law 94-566 also amended Federal law to require denial of benefits to certain aliens. Benefits may not be paid based on service performed by an alien unless the alien is one who (1) was lawfully admitted for permanent residence at the time the services were performed and for which the wages paid are used as wage credits; (2) was lawfully present in the United States to perform the services for which the wages paid are used as wage credits; or (3) was permanently residing in the United States "under color of law," including one lawfully present in the United States under provisions of the Immigration and Nationality Act.

To avoid discriminating against certain groups in the administration of this provision, Federal law requires that the information designed to identify illegal nonresident aliens must be requested of all claimants. Whether or not the individual is a permanent resident is to be decided by a preponderance of the evidence.

455 Disqualification for Fraudulent Misrepresentation to Obtain Benefits

All States have special disqualifications covering fraudulent misrepresentation to obtain or increase benefits (Table 409). These disqualifications from benefits are administrative penalties. In addition, the State laws contain provisions for (a) the repayment of benefits paid as the result of fraudulent claims or their deduction from potential future benefits, and (b) fines and imprisonment for willfully or intentionally misrepresenting or concealing facts which are material to a determination concerning the individual's entitlement to benefits.

455.01 Recovery provisions.--All State laws make provision for the agencies to recover benefits paid to individuals who later are found not to be entitled to them. A few States provide that, if the overpayment is without fault on the individual's part, the individual is not liable to repay the amount, but it may, at the discretion of the agency, be deducted from future benefits. Some States limit the period within which recovery may be required--1 year in Connecticut, Nevada and New Mexico; 2 years in Arkansas, Florida, Minnesota and North Dakota;

3 years in Illinois, Indiana, Maryland, Vermont, and Wyoming; 4 years in New Jersey; and 5 years in Colorado, Idaho and Kentucky. In Oregon recovery is limited to the existing benefit year and the 52 weeks immediately following. In Oklahoma recovery continues into the next subsequent benefit year that begins within 1 year of the expiration of the current benefit year. Nine States[1] provide that, in the absence of fraud, misrepresentation, or nondisclosure, the individual shall not be liable for the amount of overpayment received without fault on the individual's part where the recovery thereof would defeat the purpose of the act and be against equity and good conscience. Seven other States[2] provide that recovery may be waived under such conditions.

In many States the recovery of benefits paid as the result of fraud on the part of the recipient is made under the general recovery provision. More than half the States[3] have a provision that applies specifically to benefit payments received as the result of fraudulent misrepresentation. All but a few States provide alternative methods for recovery of benefits fraudulently received; the recipient may be required to repay the amounts in cash or to have them offset against future benefits payable. New York provides that a claimant shall refund all moneys received because of misrepresentation; and Alabama, for withholding future benefits until the amount due is offset. In Minnesota, Texas, Vermont, and Wisconsin the commission may, by civil action, recover any benefits obtained through misrepresentation.

455.02 Criminal penalties.--Eight State laws (Alaska, Georgia, Hawaii, Minnesota, North Carolina, North Dakota, Tennessee, and Virginia) provide that any fraudulent misrepresentation or nondisclosure to obtain, increase, reduce, or defeat benefit payments is a misdemeanor, punishable according to the State criminal law. Under the Kansas law, anyone making a false statement or failing to disclose a material fact in order to obtain or increase benefits is guilty of theft and punishable under the general criminal statutes. These States have no specific penalties in their unemployment laws with respect to fraud in connection with a claim. They therefore rely on the general provisions of the State criminal code for the penalty to be assessed in the case of fraud. Fraudulent misrepresentation or nondisclosure to obtain or increase benefits is a felony under the Idaho and Florida laws, and larceny under the Puerto Rico law. The other States include in the law a provision for a fine (maximum $20 to $1,000) or imprisonment (maximum 30 days to 1 year), or both (Table 409). In a few States the penalty on the employer is greater, in some cases considerably greater, than that applicable to the claimant. Usually the same penalty applies if the employer knowingly makes a false statement or fails to disclose a material fact to avoid becoming or remaining subject to the act or to avoid or reduce contributions. New Jersey imposes a fine of $250 to $1,000 if an employer files a fraudulent contribution report, and imposes the same fine if an employer aids or abets an individual in obtaining more benefits than those to which the claimant is entitled. A few States provide no specific penalty for fraudulent misrepresentation or nondisclosure; in these States the general penalty is applicable (Table 408, footnote 4). The most frequent file on the worker is $20-$50 and on the employer, $20-$200.

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[1] Ariz., Ark., Calif., Fla., Hawaii, Mass., Nebr., Nev., and Wyo.

[2] Ill., La., Maine, Mich., N.Dak., S.Dak., and Wash.

[3] Ariz., Ark., Colo., Del., D.C., Fla., Ga., Hawaii, Ind., La., Maine, Mich., Minn., Mo., Nebr., Nev., N.H., N.Y., Ohio, Okla., Oreg., P.R., Utah, Vt., Wash., Wis., and Wyo.

TABLE 408.--PENALTIES FOR FRAUDULENT MISREPRESENTATION: FINE OR IMPRISONMENT OR BOTH IN AMOUNTS AND PERIODS SPECIFIED

State[1]	To obtain or increase benefits		To prevent or reduce benefits	
	Fine[2]	Maximum imprisonment (days unless otherwise specified)	Fine[2]	Maximum imprisonment (days unless otherwise specified)
(1)	(2)	(3)	(4)	(5)
Ala.	$50-$500	1 yr.	$50-$500[4]	1 yr.[4]
Alaska	*(5)*	*(5)*	*(5)*	*(5)*
Ariz.	25-200	60	25-200	60
Ark.	20-50	30	20-200	60
Calif.	*(5)*	*(5)*	*(5)*	*(5)*
Colo.	25-1,000	6 mos.	25-1,000	6 mos.
Conn.	*(10)*	*(10)*	*(10)*	*(10)*
Del.	20-50	60	20-200	60
D.C.	100	60	1,000	6 mos.
Fla.	*(6)*	*(6)*	*(6)*	*(6)*
Ga.	*(5)*	*(5)*	*(5)*	*(5)*
Hawaii	*(11)*	*(11)*	20-200	60
Idaho	*(6)*	*(6)*	20-200	60
Ill.	5-200	6 mos.	5-200	6 mos.
Ind.	20-500	6 mos.	20-100	60
Iowa	*(13)*	*(13)*	*(13)*	*(13.*
Kans.	*(8)*	*(8)*	20-200	60
Ky.	10-50	30	10-50	30
La.	50-1,000	30-90	50-1,000	30-90
Maine	20-50	30	20-200	60
Md.	50-500	90	50-500	90
Mass.	100-1,000	6 mos.	100-500	90
Mich.	100	90	100	90
Minn.	*(5)*	*(5)*	*(5)*	*(5)*
Miss.	20-50	30	20-200	60
Mo.	50-1,000	6 mos.	50-1,000	6 mos.
Mont.	*(9)*	*(9)*	50-500	3-30
Nebr.	20-50	30	20-200	60
Nev.	50-500	6 mos.	50-500	6 mos.
N.H.	*(5)*	*(5)*	*(12)*	*(12)*
N.J.	20	. . .	50	. . .
N.Mex.	100	30	100	30
N.Y.	500	1 yr.	500	1 yr.
N.C.	*(5)*	*(5)*	*(5)*	*(5)*
N.Dak.	*(5)*	*(5)*	*(5)*	*(5)*
Ohio	500	6 mos.	500[4]	. . .
Okla.	50-500[5]	90	50-500	90
Oreg.	100-500	90	100-500	90
Pa.[1]	30-200	30	50-500	30
P.R.[1]	*(7)*	*(7)*	1,000[4]	1 yr.
R.I.	20-50	30	20-200[4]	60
S.C.	20-100	30	20-100	30

(Table continued on next page)

TABLE 408.--PENALTIES FOR FRAUDULENT MISREPRESENTATION: FINE OR IMPRISONMENT OR BOTH IN AMOUNTS AND PERIODS SPECIFIED (CONTINUED)

State[1]	To obtain or increase benefits		To prevent or reduce benefits	
	Fine[2]	Maximum imprisonment (days unless otherwise specified)	Fine[2]	Maximum imprisonment (days unless otherwise specified)
(1)	(2)	(3)	(4)	(5)
S.Dak.	*(3)*	*(3)*	20-200	60
Tenn.	*(5)*	*(5)*	*(6)*	*(6)*
Tex.	100-500	30-1 yr.	20-200	60
Utah	50-250	60	50-250	60
Vt.	50	30	50[4]	30[4]
Va.	*(5)*	*(5)*	*(5)*	*(5)*
V.I.	25-200	60	25-200	60
Wash.	20-250	90	20-250	90
W.Va.	100-500	30	20-200[4]	30[4]
Wis.	25-100	30	25-100	30
Wyo.	150	60	200	60

[1] In States footnoted, law does not require both fine and imprisonment, except Pa. to obtain or increase benefits; and P.R. to obtain or increase benefits, and to prevent or reduce benefits.

[2] Where only 1 figure is given, no minimum penalty is indicated; law says "not more than" amounts specified.

[3] S.Dak. Class I misdemeanor if amount is $200 or less; Class 6 felony if amount is more than $200.

[4] General penalty for violation of any provisions of law; no specific penalty for misrepresentation to prevent or reduce benefits and, in Vt., to obtain or increase benefits. In Ohio, penalty for each subsequent offense, $25-$1,000.

[5] Misdemeanor. California also provides for a penalty of 1 year in a county jail or State prison or a fine of no more than $5,000 or both for any individual who reports or registers a fictitous employer or employee and any employing unit who falsely reports wages earned by an employee for obtaining or increasing benefits.

[6] Felony.

[7] Penalty prescribed in Penal Code for larceny of amount involved.

[8] Theft of less than $50 is a misdemeanor, and theft of $50 or more is a felony.

[9] Crime.

[10] Class A misdemeanor if the amount in question is $500 or less; Class D felony if the amount involved is more than $500.

[11] Misdemeanor if the amount in question is less than $200; Class C felony if amount in question is $200 or more.

[12] Misdemeanor if committed by individual, felony if committed by corporation.

[13] Fraudulent practice.

used is defined as calendar days. Among these States Maryland excludes Sundays and holidays; Kansas, Massachusetts, and Michigan extend the time if the last day falls on a Saturday, Sunday, or holiday; Missouri if the last day falls on a Sunday or holiday; New Jersey, Ohio (by court decision), and Pennsylvania exclude the day of mailing; also the last day if it falls on a Saturday, Sunday, or holiday.

Of the States which do not define day, Connecticut extends the time if the last day for filing falls on a day when the unemployment offices are closed; Louisiana extends the time if the last day falls on a Saturday, Sunday, or holiday; and California, Nevada, and Washington exclude the day of mailing and the last day if it falls on a Saturday, Sunday, or holiday.

The number of days for filing an appeal after notice of the determination varies among the States, ranging from 5 to 30 days. Only Indiana provides for a special appeal period (7 days) after the mailing of a monetary determination. In a few States the time may be extended if good cause is shown. In Missouri, when an appeal is not filed on time, an order is mailed to the claimant dismissing the appeal. But if requested within 10 days from the date of mailing the order, a hearing will be scheduled on the timeliness and merits of the appeal.

Idaho, Michigan, and Ohio provide that an appeal can be taken only from a redetermination. This redetermination is subject to the same time limitation as is the appeal to the referee.

In all but a few States the decision of the first-stage appeals body is final in the absence of an appeal. In other States the referee may reconsider his decision within the appeal period (footnote 8, Table 502A). The Nebraska law permits the commissioner to reopen the appeal tribunal decision on request within 90 days from the date of mailing on the basis of fraud, mistake, or new evidence. The appeal tribunal then holds a further hearing on the factors contributing to the reopening. In New Jersey every decision of the appeal tribunal may be considered by the board of review, which may let the decision stand, remand it to another appeal tribunal for a new hearing, or withdraw the case to itself. Puerto Rico and Rhode Island provide that any determination or decision of the referee may be reopened if a worker or employer has been defrauded or coerced in connection with the decision; the time limitation is within 60 days of the knowledge of fraud or removal of coercion. Puerto Rico also provides that decisions issued by the referee, upon appeal of a claim, may be reconsidered by the Director or, at his discretion, a referee.

515.02 Second appeals stage.--About one-half of the States have a board of review, board of appeals, or appeals board to hear cases appealed from the decision of the lower appeal tribunal (Table 502A). All these boards consist of three members, except Michigan, New Hampshire, and New York which have five and California which has seven. The Mississippi board is appointed by the employment security commission, and the New Jersey board of review by the director of the division of employment security, and in California 5 members of the board are appointed by the Governor and one each by the Speaker of the Assembly and the Senate Rules Committee; in the other States, the appeals board is appointed by the Governor.

The members of the appeals boards represent labor, employers, and the public in a few States; but in West Virginia, the Governor may not appoint anyone who is identified with the interests of either employers or employees. In Indiana, Ohio, Oregon, and Rhode Island, no more than two members, and in New York, no more than three members may belong to the same political party; and in Oklahoma, no member may serve as an officer of any political party organization during his term of office. California specifies that two of the members must be attorneys.

ADMINISTRATION

In one-half of the States the second appeals stage is handled by an existing commission or agency head. These States include all but four[1] of the States headed by an independent commission or board. The board, which constitutes the administrative agency, functions as the appeals board. In Missouri and Wisconsin, where the agency is under the State industrial commission, these overall agencies serve as the appeals board. Idaho utilizes the industrial accident board part time as the unemployment insurance appeals board. The Kentucky commissioner of economic security and two associate commissioners constitute the unemployment insurance commission which serves as appeals board and adopts rules and regulations.

In Minnesota, Virginia, and Washington, the commissioner in charge of the independent employment security agency hears second-stage appeals, and in Alaska and Puerto Rico the head of the overall agency carries out this function.

The number of days in the period for appeal to the second-stage appeals body are designated as calendar days in only eight States, of which Minnesota and Vermont so designate only the days after delivery of the referee's decision; Vermont further stipulates that the time limit to appeal to the board is within 6 days from the date of the return receipt of registered or certified mailing of the referee's decision. Many States (Table 502A, footnote 2) extend the time for filing for good cause.

Hawaii and Nebraska provide for only one administrative appeal which is to the first-stage appeals body. The claimant would then appeal for judicial review in the appropriate court.

Some States provide that a contested determination which involves a labor dispute shall be appealed directly to the second-stage appeals body. In some States a special examiner is designated to determine the original claim. In North Dakota the period for appeal to the second-stage appeals body from a decision concerning a labor dispute is shortened from a 12-day period to one of 7 days after delivery or 10 days after mailing.

515.03 Judicial reviews.--All the States provide for appeals to the courts for judicial review. The time limit ranges from 10 to 50 days, and in California to 6 months or the date on which the decision is designated as a precedent decision. About one-half of the States designate a specific time to exhaust actions before the second administrative appeal body, whose decision then is final. These States provide an additional period of time in which to seek judicial review commencing when the decision is final.

In New Jersey, which has no provision in its unemployment insurance law for appeals to the court, timeliness is governed by court rule.

Instead of allowing a time based on the delivery or mailing of the decision, four States count the days from the date of the second-stage appeal decision (District of Columbia and New Mexico), after the decision was made (Kentucky), or entered (Vermont); Hawaii, which allows only one administrative appeal, counts the days for judicial review from the service of the referee's decision.

In Colorado the claimant must appeal within 15 days to the commission for a review of its decision before he may appeal to the court. In North Carolina he must file a notice of intent to appeal before the commission's decision is final. Indiana allows an extension of 30 days from the date of a notice of intention to appeal to the court if made within the 15-day period from the date of mailing the board's final decision.

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[1] Indiana, Michigan, Mississippi, and Oklahoma.

TABLE 500.--ORGANIZATION OF STATE EMPLOYMENT SECURITY AGENCIES (CONTINUED)

B.--Independent department of State government (16 States)

State	Name of department	Title of executive officer	Explanatory notes
(1)	(2)	(3)	(4)
Idaho	Department of Employment.	Executive Director.	. . . . .
Iowa	Department of Job Services	Director	. . . . .
Minn.	Department of Employment Security	Commissioner	. . . . .
Mont.	Department of Labor and Industry	Commissioner	. . . . .
Nev.	Employment Security Department	Executive Director	. . . . .
N.H.	Department of Employment Security	Commissioner	. . . . .
N.Mex.	Employment Security Department	Secretary of ES	. . . . .
N.Dak.	Job Service North Dakota	Executive Director	. . . . .
Ohio	Bureau of Employment Services	Admi: istrator	. . . . .
R.I.	Department of Employment Security	Director	. . . . .
Tenn.	Department of Employment Security	Commissioner	. . . . .
Vt.	Dept. of Employment and Training	Commissioner	. . . . .
Va.	Employment Commission (1 member)	Commissioner	State commissioner of labor is to give full cooperation and assistance to the Employment Commission.
V.I.	Employment Security Agency	Director	. . . . .
Wash.	Employment Security Department	Commissioner	. . . . .
W.Va.	Department of Employment Security	Commissioner of Employment Security	. . . . .

TABLE 500.--ORGANIZATION OF STATE EMPLOYMENT SECURITY AGENCIES (CONTINUED)
C.--In State department of labor or other agency (30 States)

State (1)	Name of department and administrative head (2)	Name of employment security unit or units (3)	Employment security executive officer	
			Title (4)	Appointed by (5)
Ala.	Dept. of Indust. Rel., Dir.	Div. of E.S.	Dir. of Indust. Rel. as Chief of Div.	Gov.
Alaska	Dept. of Lab., Commr.	Div. of E.S.	Dir.	Commr.
Ariz.	Dept. of Econ. Sec., Dir.	E.S. Comm.	Asst. Dir.	Dir., Dept. Econ. Sec.
Ark.	Dept. of Lab., Commr.	E.S. Div.	Adm.	Gov.
Calif.	Human Relations Ag., Secy.	Emplmt. Dev. Dept. 1/	Dir.	Gov.
Colo.	Dept. of Lab. & Emplmt., Exec. Dir.	Div. of Emplmt. & Training.	Dir.	Exec. Dir.
Conn.	Lab. Dept., Commr.	Div. of E.S.	Exec. Dir.	Labor Commr.
Del.	Dept. of Lab., Sec.	Div. of U.I.	Dir.	Secy. of Labor.
D.C.	Dept. of Lab., Dir.	U.C. Board	Dir.	Mayor
Fla.	Dept. of Labor & Emplmt., Sec., Secy.	Div. of E.S.	Dir.	Secy. of Labor & Emplmt. Sec.
Ga.	Dept. of Lab., Commr.	E.S. Agency.	Dir.	Commr. of Labor
Hawaii	Dept. of Lab. & Indust. Rel., Dir.	U.I. Div.	Dir. of Dept. of Lab. & Indust. Rel.	Gov.
Ill.	Dept. of Lab., Dir.	Bu. of E.S.	Adm.	Dir. of Labor.
Kans.	Dept. of Hum. Res., Sec.	Div. of E.S.	Dir.	Sec. of Human Res.
Ky.	Dept. for Hum. Res., Secy.	Bu. for Soc. Ins.	Commr. for Soc. Ins.	Gov.
La.	Dept. of Lab., Sec.	Office of E.S.	Adm. (Asst. Sec.)	Gov.
Maine	Dept. of Manpower Affairs, Commr.	Bu. of E.S.	Chr. (Commr. of Man. Affairs).	Gov.
Md.	Dept. of Human Resources, Secy.	E.S. Admn.	Exec. Dir.	Secy. of Dept. of Hum. Res.
Mass.	Dept. of Lab. & Indus. Rel., Commr.	Div. of E.S. 2/	Dir.	Gov.
Mo.	Dept. of Lab. & Indust. Rel., Indust. Comm. (3 members with tripartite rep.).	Div. of E.S.	Dir.	Gov.

(Table continued on next page)

600. TEMPORARY DISABILITY INSURANCE COORDINATED WITH UNEMPLOYMENT INSURANCE

Four State programs--in California, New Jersey, Puerto Rico, and Rhode Island--administered by the State employment security agency in coordination with unemployment insurance provide benefits for unemployment due to disability. The Hawaii law is administered separately from unemployment insurance by the Temporary Disability Insurance Division of the Department of Labor and Industrial Relations, and the New York law is administered by the workmen's compensation board. Since only six States have such laws, the discussion does not lend itself to presentation in tables of the type used in chapters 100 through 500. A seventh program, established by the Congress for the railroad industry, is not discussed here since it is solely a Federal program.

There is no basis in Federal law for a Federal-State system of disability insurance comparable to the Federal-State system of unemployment insurance. The Social Security Act was amended in 1946, however, to provide that the amount of employee contributions to the unemployment fund of a State may be withdrawn for the payment of disability benefits. Only nine States could benefit by this provision (sec. 205.04).

Rhode Island passed the first such law in 1942; California followed in 1946; New Jersey in 1948; New York in 1949; Puerto Rico in 1968; and Hawaii in 1969. In California, the benefits are called unemployment compensation disability benefits; in Hawaii, New Jersey and Rhode Island, temporary disability benefits; and in New York and Puerto Rico, disability benefits. In all cases the benefits are cash payments to replace, for a limited time, a part of the wages lost by insured workers unemployed because of sickness or injury.

California, Puerto Rico, and Rhode Island provide one program of benefits without regard to whether workers are employed, unemployed, or in noncovered employment when their disability begins. Hawaii, New Jersey and New York provide two separate systems of disability benefits, one for individuals who suffer disability while employed or shortly thereafter, and another for those who become disabled while unemployed. The New Jersey program for disability during unemployment also covers workers with base period wages in covered employment whose disabilities begin while they are in noncovered employment; New York does not pay benefits to such workers.

605 DEFINITION OF DISABILITY

The scope of the program depends in part on the types of disability which are compensable. The intent of the laws is to compensate for non-work-connected sickness or injury. This purpose is achieved through the definition of disability or through other eligibility conditions. (See the discussion of relationship to workers' compensation payments, sec. 625.02.)

In general, the laws define disability in terms of the inability of an individual to perform the regular or customary work because of the individual's physical or mental condition. California also specifically includes individuals suspected of being infected with a communicable disease, acute alcoholics, and drug addicts undergoing treatment. The Puerto Rico law and two of the special systems for the disabled unemployed, in New Jersey and New York, contain more strict requirements with respect to disability during unemployment. The New Jersey law provides that the claimant must be unable to perform

any work for remuneration, and the New York law that the claimant must be unable to perform any work for which the worker is reasonably qualified by training and experience. The Puerto Rico law provides that disability during unemployment means the inability of a worker to fulfill the duties of any employment for which the individual is reasonably qualified by training and experience.

605.01 Types of disability excluded.--In Puerto Rico benefits are not payable for disability caused by or in relation to abortion in cases performed for medical reasons or in cases where complications have arisen due to abortion.

Hawaii, New Jersey, New York, and Puerto Rico have provisions excluding payments for disability caused by willful, intentional, self-inflicted injuries, or acquired in the perpetration of an illegal act. New York also excludes disabilities resulting from an act of war after June 30, 1950, or caused by an automobile. California and Puerto Rico prohibit payments for any period of confinement in an institution as a drug addict, dipsomaniac, or sexual psychopath. California also prohibits payment whenever legal custody is the cause of unemployment.

605.02 Uninterrupted period of disability.--All of the States except Rhode Island have defined consecutive periods of disability resulting from the same or related cause or condition. California and Hawaii provide that two consecutive periods of disability as a result of the same or related cause, and separated by a period of not more than 14 days, shall be considered as one disability benefit period. New Jersey provides that such two periods shall be considered as one continuous period of disability if the individual has earned wages during such 14 days with the last employer. New York provides that two such consecutive periods of disability shall be considered as one if separated by less than 3 months; in Puerto Rico if by less than 90 days.

610 COVERAGE

In no State is coverage under the disability insurance program identical with that of the unemployment insurance program. In New Jersey, California and Rhode Island individuals who depend on prayer or spiritual means for healing may elect not to be covered by the contribution and benefit provisions of the disability laws. In addition to this exemption, the several States have other differences in coverage from the unemployment insurance law. In California self-employed individuals who are not otherwise subject to the law may, under specified conditions, elect to become liable. Also, local public entities and agencies may elect to be covered by the program. In Hawaii coverage is the same as under the unemployment insurance law, except that small agricultural employers are covered for disability purposes but not for unemployment insurance. In New York coverage is not identical with that of either the unemployment insurance program or the workers' compensation program. Employers of one or more workers in 30 days are covered excluding employers of domestic service with fewer than four employees. Maritime service and service for State governmental units now covered by the unemployment insurance law are excluded, but public authorities and municipal corporations may elect disability coverage for their employees. Individual workers who are entitled to receive primary

TABLE 600.--SIGNIFICANT PROVISIONS OF TEMPORARY DISABILITY INSURANCE LAWS (CONTINUED)

Provisions	New York		Puerto Rico	Rhode Island
	Employed workers	Unemployed workers		
(1)	(2)	(3)	(4)	(5)
Benefit formula.	Completely different from UI.		Same as UI for agricultural and nonagricultural workers up to $59 wba.	Differs from UI.
Benefit year.	No BY; max. benefit limited in terms of any 52 consec. weeks.		No BY; max. benefit limited in terms of any 52 consec. weeks.	Individual, beginning with valid claim for DI.
Base period.	No BP as used in UI. See below for period used for qualifying emplmt. and wba.		First 4 of last 5 completed CQs immediately preceding first day of disability.	52 calendar weeks ending with 2d week immediately preceding BY.
Qualifying wages or employment.	4 or more consec. weeks of covered emplmt. for 1 ER (or 25 days regular part-time emplmt.) prior to commencement of disability.	2 categories of unemployed workers: (1) earned qualifying wages for UI (Table 301)[1/] or (2) not eligible under (1) but earned $13 in covered emplmt. in each of 20 weeks within 30 weeks preceding last day worked in covered emplmt.	Flat $150 in BP.	20 x min. hourly wage in each of 20 wks or $4,020 in total BP wages.

TABLE 600.--SIGNIFICANT PROVISIONS OF TEMPORARY DISABILITY INSURANCE LAWS (CONTINUED)

Provisions	California	Hawaii		New Jersey	
		Employed workers	Unemployed workers	Employed workers	Unemployed workers
(1)	(2)	(3)	(4)	(5)	(6)
Weekly benefit amount.	$50-$175 based on schedule of HQW. For almost any amount of HQW, will be higher for DI than for UI. 3/	$14-$157. For an aww of less than $26, wba is the aww up to a max. of $14. If aww is $26 or more, wba is 55% of aww with a max. of 66-2/3 percent of aww.	Same as UI.	$20-$158 (based on schedule of aww). Aww determined by dividing wages from 1 ER during base weeks in 8 weeks preceding disability by number of such base weeks. If less than average using all emplmt. during last 8 weeks, use earnings from all ERs.	$20-$158 (based on schedule of aww). Aww determined by dividing wages from 1 ER in all base weeks by number of base weeks. If not 20 base weeks with any 1 ER, average base weeks with all ERs.
Duration.	6-39 weeks, $300-$6,825 computed as lesser of 39 x wba or 3/4 BPW. Duration separate from UI.	Uniform 26 weeks in BY.	Balance of weeks claimant would have been eligible for benefits in his UI benefit year but not more than 26 weeks.	8+ -26 weeks, $160-$4,108 computed as lesser of 26 x wba or 1/3 BPW. Limit applies to benefits in any 12 consec. month period. Duration separate from UI and from benefits as an unemployed disabled worker.	15-26 weeks, $200-$4,108 computed as 3/4 weeks, but not more than 26 x wba. Duration under UI and disability during unemployment limited to 150% of duration for either program separately.

700. UNEMPLOYMENT INSURANCE BASED ON SERVICE FOR THE UNITED STATES

Two Federal unemployment insurance programs--one for Federal civilian employees and the other for ex-servicemembers--are provided by Federal law (title 5, chapter 85, U.S. Code--5 U.S.C. 8501 et seq.).

705 UNEMPLOYMENT COMPENSATION FOR FEDERAL CIVILIAN EMPLOYEES AND FOR EX-SERVICEMEMBERS

Under agreements entered into by the Secretary of Labor and the State employment security agencies, the Federal programs of unemployment compensation for Federal civilian employees and for ex-servicemembers are administered by the State agencies as agents of the United States Government.

Federal civilian and military wages are assigned to the appropriate State agency in accordance with Federal law. Thereafter, eligibility for unemployment insurance benefits and the amount of benefits paid are determined under the applicable State law. Thus, the claims of Federal civilian employees and ex-servicemembers are subject to the same eligibility and disqualification provisions as those filed by individuals claiming benefits under a State unemployment insurance law.

705.01 Unemployment compensation for Federal employees (UCFE).--An unemployed Federal civilian worker's eligibility is determined under the unemployment insurance law of the State in which his official duty station was located he last worked in Federal civilian employment or in which subsequent private covered employment was performed in the State of his residence or, if employed outside the United States, under the law of the State in which he resides when filing his claim. If eligible, he is entitled to unemployment benefits in the amounts and under the conditions provided by the State unemployment insurance law. Findings pertaining to Federal civilian employment, wages, and reasons for separation are furnished, upon request, to State agencies by the Federal employing agencies. Each State thereafter determines eligibility for benefits under the provisions of its own unemployment insurance law.

705.02 Unemployment compensation for ex-servicemembers (UCX).--An ex-servicemember's eligibility for UCX benefits is determined under the unemployment insurance law of the State in which he or she first files a claim which establishes a benefit year after his or her most recent separation from active military service. All qualifying Federal military service that occurred during the State's base period is considered. For benefit purposes, an ex-servicemember's wages are determined on the basis of his or her pay grade or separation, using a schedule issued by the Department of Labor which specifies the applicable remuneration for each pay grade. Benefits are not payable during periods in which the ex-servicemember is eligible to receive certain subsistence or educational assistance allowances from the Veterans' Administration.

To qualify for UCX purposes, an ex-servicemember separated from the military service on or after July 1, 1981, must have completed a full term of active service in the Armed Forces or the Commissioned Corps of the National Oceanic and Atmospheric Administration and must have been discharged or released under honorable conditions; and, if an officer, the individual must not have resigned for the good of the service. In addition, ex-servicemembers discharged or released before

completing their first full term of active service will nevertheless have a period of Federal service if separated--(a) for the convenience of the Government under an early release program, (b) because of medical disqualification, pregnancy, parenthood, or service-incurred injury or disability, (c) because of hardship, or (d) because of personality disorder or inaptitude, but only if the service was continuous for 365 days or more.

Continuous active duty in reserve status may be counted in determining if an individual has Federal service, but only if such active duty is continuous for 180 days or longer.

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ELIGIBILITY

TABLE 401.--DISQUALIFICATION FOR VOLUNTARY LEAVING AND DISQUALIFICATION IMPOSED

State	Benefits postponed for--3/4/			Benefits reduced 4/7/
	Fixed number of weeks5/	Variable number of weeks 5/	Duration of unemployment6/	
(1)	(2)	(3)	(4)	(5)
Ala.	. . . . .	. . . . .	+10 x wba4/	6-12 x wba
Alaska	W-54/3/	. . . . .	. . . . .	3 x wba
Ariz.	. . . . .	. . . . .	+5 x wba	. . . . .
Ark.	. . . . .	. . . . .	+30 days work	15/
Calif.	. . . . .	. . . . .	+5 x wba	. . . . .
Colo.	. . . . .	WF+12-25 4/	. . . . .	Equal
Conn.	. . . . .	. . . . .	+10 x wba9/	. . . . .
Del.	. . . . .	. . . . .	X	. . . . .
D.C.	. . . . .	. . . . .	4 x wba	Equal 14/
Fla.	. . . . .	. . . . .	+17 x wba 4/	. . . . .
Ga.	. . . . .	. . . . .	+8 x wba	. . . . .
Hawaii	. . . . .	. . . . .	+5 wks. work	. . . . .
Idaho	. . . . .	. . . . .	+8 x wba	. . . . .
Ill.	. . . . .	. . . . .	+wages equal to wba in each of 4 wks.	. . . . .
Ind.	. . . . .	. . . . .	+wages equal to wba in each of 8 wks.	BY 25%
Iowa.	. . . . .	. . . . .	+10 x wba 4/	. . . . .
Kans.	WF+10	. . . . .	. . . . .	Equal
Ky.	. . . . .	. . . . .	+10 wks. of covered work and wages equal to 10 x wba 4/	. . . . .
La.	. . . . .	. . . . .	+10 x wba4/	. . . . .
Maine	. . . . .	. . . . .	+4 x wba 4/9/	. . . . .
Md.	. . . . .	W+4-9 3/4/	+10 x wba3/4/	. . . . .
Mass.4/	. . . . .	. . . . .	+4 x wba	. . . . .
Mich.4/	W+13 11/16/	. . . . .	. . . . .	Equal-in current or succeeding BY.
Minn.	. . . . .	. . . . .	+4 wks. of work and wages equal to 4 x wba	. . . . .
Miss.	. . . . .	. . . . .	+8 x wba	. . . . .
Mo.	. . . . .	. . . . .	+10 x wba4/	. . . . .
Mont.	. . . . .	. . . . .	+6 x wba 3/	. . . . .
Nebr.	. . . . .	W+7-10 4/	. . . . .	Equal 4/7/
Nev.	. . . . .	. . . . .	+10 x wba 9/	. . . . .
N.H.	. . . . .	. . . . .	+3 wks. of covered work with earnings equal to 20% more than wba in each	. . . . .
N.J.	. . . . .	. . . . .	+4 x wba	. . . . .
N.Mex.	. . . . .	. . . . .	+5 x wba in covered work	. . . . .
N.Y.	. . . . .	. . . . .	+3 days work in each of 4 wks. or $200	. . . . .

(Table continued on next page)

Feb. 2

TABLE 401.--DISQUALIFICATION FOR VOLUNTARY LEAVING AND DISQUALIFICATION IMPOSED (CONTINUED)

State	Benefits postponed for--3/4/			Benefits reduced 4/7/
	Fixed number of weeks 5/	Variable number of weeks 5/	Duration of unemployment 6/	
(1)	(2)	(3)	(4)	(5)
N.C.	. . . . .	(3)	+10 x wba earned in at least 5 wks. 3/	(3)
N.Dak.	. . . . .	. . . . .	+8 x wba	. . . . .
Ohio	. . . . .	. . . . .	+6 wks in covered work 4/12/	. . . . .
Okla.	. . . . .	. . . . .	+10 x wba	. . . . .
Oreg.	. . . . .	. . . . .	+4 x wba	8 x wba
Pa.	. . . . .	. . . . .	+6 x wba	. . . . .
P.R.	. . . . .	. . . . .	+4 wks. of work and wages equal to 10 x wba	. . . . .
R.I.	. . . . .	. . . . .	+4 wks. of work in each of which he earned at least 20 x min. hrly wage.	. . . . .
S.C.	. . . . .	. . . . .	+8 x wba	. . . . .
S.Dak.	. . . . .	. . . . .	+6 wks in covered work and wages equal to wba in each wk. 4/	. . . . .
Tenn.	. . . . .	. . . . .	+10 x wba in covered work 4/	. . . . .
Tex.	. . . . .	. . . . .	+6 wks of work or wages 5/ equal to 6 x wba	. . . . .
Utah	. . . . .	. . . . .	+6 x wba	. . . . .
Vt.	. . . . .	. . . . .	+ in excess of 6 x wba 10/	. . . . .
Va.	. . . . .	. . . . .	+30 days' work 4/	. . . . .
V.I.	. . . . .	. . . . .	+4 wks of work and 4 x wba	. . . . .
Wash.	. . . . .	. . . . .	+wba in each of 5 wks.	. . . . .
W.Va.	. . . . .	. . . . .	+30 days' work 4/	. . . . .
Wis. 4/	(10)(13)	. . . . .	+4 wks. work and wages of $200	. . . . .
Wyo.	WF+7	. . . . .	. . . . .	Equal

3/ In Alaska, disqualification is terminated if claimant returns to work and earns at least 8 x wba. In Mont., disqualification is terminated after claimant attends school for 3 consecutive months and is otherwise eligible. In Md., either disqualification may be imposed at discretion of agency. However, satisfaction of type not assessed does not serve to end assessed disqualification. In N.C., the Commission may reduce permanent disqualification to a time certain but not less than 5 wks. When permanent disqualification changed to time certain, benefits shall be reduced by an amount determined by multiplying the number of weeks of disqualification by wba.

(Footnotes continued on next page)

(Footnotes for Table 401 continued)

4/ Disqualifications applicable to other than last separation as indicated: preceding separation may be considered if last employment not considered bona fide work, Ala.,; when employment or time period subsequent to separation does not satisfy potential disqualification, Alaska, Fla., Iowa, La., Md., Mass., Mo., and Ohio; to most recent previous separation if last work was not in usual trade or intermittent, Maine; disqualification applicable to last 30-day employing unit, Va.; if employment was less than 30 days unless on an additional claim, S.Dak., and W.Va.; reduction or forfeiture of benefits applicable to separations from any BP employer, Ky. and Nebr.; to next most recent ER if last work is less than 4 weeks and not bona fide, Colo.; any ER with whom the individual earned 10 x wba, Tenn.. In Mich. and Wis. benefits computed separately for each ER to be charged. When an ER's account becomes chargeable, reason for separation from that ER is considered.

5/ W means wk. of occurrence; WF, wk. of filing; and WW, waiting wk. except that disqualification begins with: wk. following filing of claim, Tex.

7/ "Equal" indicates reduction equal to wba multiplied by number of wks. of disqualification or, in Nebr., the number of wks. chargeable to ER involved, if less. "Optional" indicates reduction at discretion of agency.

9/ Disqualified for duration of unemployment if voluntarily retired or retired as a result of recognized ER policy under which he receives pension and until claimant earns 6 x wba, Maine. Disqualification for duration of unemployment if voluntarily retired and until claimant earns 8 x wba, Kans. Disqualified for W+4 if individual voluntarily left most recent work to enter self-employment, and an individual who left his last or next-to-last work to seek better employment will be disqualified until he secures better employment or earns remuneration in each of 10 wks. Nev.. Voluntary retiree disqualified for the duration of unemployment and until 40 x wba is earned, Conn..

10/ Disqualified for 1-6 wks. if health precludes discharge of duties of work left, Vt.. Duration disqualification not applied if claimant left employment because of transfer to work paying less than 2/3 immediately preceding wage rate; however, claimant ineligible for the week of termination and the 4 next following weeks, Wis.

11/ In each of the 13 wks. claimant must earn at least $25.01 or otherwise meet all eligibility requirements, Mich..

12/ And wages equal to 3 x aww or $360, whichever is less, Ohio.

13/ May receive benefits based on previous employment provided claimant maintained a temporary residence near place of employment and, as a result of a reduction in hours, returned to permanent residence, Wis.

14/ Effective January 1, 1980, benefits payable to an individual subsequent to a disqualification will be reduced by 10 percent of the amount of benefits paid during the preceding year exceeds the contributions and interest paid into the fund during the same period and the City Council does not disapprove the lower payments, D.C..

15/ Effective until January 1, 1984, BPW earned from ER left reduced by 25 percent, Ark.

16/ Until April 1, 1983, duration disqualification until claimant earns the lesser of 7 x wba or 40 x the State min. hourly wage times 7. Also, benefit reduction not applicable during this period.

TABLE 401.1--GOOD CAUSE FOR VOLUNTARY LEAVING INCLUDES

State	Compulsory retirement	To accept other work	Claimant's illness	To join armed forces	Good cause Restricted[5]
(1)	(2)	(3)	(4)	(5)	(6)
Ala.		X[2]	X		X[5]
Alaska					
Ariz.					X
Ark.			X[4]		X[5]
Calif.	X[1]				
Colo.		X	X[4]		X[5]
Conn.		X[2][3]			X[5]
Del.			X		X[5]
D.C.					X
Fla.		X[2]	X		X[5]
Ga.					X
Hawaii					
Idaho					
Ill.		X[3]	X[4]		X
Ind.	X[1]	X[3]	X	X	X[5]
Iowa		X[2]	X[4]		X[5]
Kans.					
Ky.					X[5]
La.					X
Maine			X		X[5]
Md.			X[4]		
Mass.	X[1]	X[2][3]	(4)		X[5]
Mich.		X[3]			X[5]
Minn.	X	X	X[4]		X[5]
Miss.					(5)
Mo.	X[1]	X[2]			X[5]
Mont.					
Nebr.					
Nev.					
N.H.			(By regulation)		X[5]
N.J.					X
N.Mex.					X
N.Y.					
N.C.					X
N.Dak.					X
Ohio		X[3]		X	
Okla.					X
Oreg.					
Pa.					
P.R.					
R.I.	X[1]				
S.C.					
S.Dak.		X[2]			X
Tenn.			X	X	X[5]
Texas			X[4]		X[5]
Utah					

(Table continued on next page)

TABLE 401.1--GOOD CAUSE FOR VOLUNTARY LEAVING INCLUDES (CONTINUED)

State	Compulsory retirement	To accept other work	Claimant's illness	To join armed forces	Good cause restricted 5/
(1)	(2)	(3)	(4)	(5)	(6)
Vt.	. . . . .	. . . . .	X	. . . . .	X 5/
Va.	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .
Wash.	. . . . .	. . . . .	. . . . .	. . . . .	X
W.Va.	. . . . .	X 2/	. . . . .	. . . . .	X 5/
Wis.	X	. . . . .	X 4/	. . . . .	X 5/
Wyo.	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .

1/ Compulsory retirement provision of a collective bargaining agreement, Calif., Ind., and Mo.; notwithstanding claimant's prior assent to establishment of program, Mass.; pursuant to a public or private plan, R.I.

2/ If individual, on layoff from regular ER, quits other work to return to regular employment.

3/ If left to accept permanent full-time work with another ER or to accept recall from a former ER, Mich.; if left to accept better permanent full-time work, or if employed by two ER's but leaves one ER and remains employed with the other ER, and works at least 10 weeks, and loses job under nondisqualifying circumstances, Ind.; if left to return to regular apprenticeable trade, Conn.; if left in good faith to accept new, permanent full-time work from which subsequent separation was for good cause attributable to the ER, Mass.. In Ohio, disqualification will not apply if left to accept recall from a prior ER for whom the individual has worked for a total of at least 5 years. An individual who accepts recall from a prior ER for whom he has worked for less than 5 yrs., or who accepts other covered work within 7 days, will not be disqualified if he works at least 3 wks. and earns lesser of 1-1/2 times his aww or $180; if left to accept other bona fide work that he hold for at least 2 weeks or that pays him at least twice his weekly benefit amount, Ill..

4/ Exceptions also made for separations for compelling personal reasons, Ark.; and illness of a spouse, dependent child, or other members of the immediate family, Colo., Ill., Iowa, Wisc.; may include drug dependency, Minn.; if reason for leaving was for such urgent, compelling and necessitous nature as to make separation involuntary, Mass.; health of the individual or another person who must be cared for by the individual if furnishes a written or documentary evidence of the health problem from a physician or hospital, Md.; a medically verified illness, injury, disability or pregnancy while still available for work, Tex..

5/ Good cause restricted to that connected with the work or attributable to the ER, except as noted. In States without a restricted good cause, the exceptions to disqualification shown in this table are statutory. In N.H., restricted good cause is provided by regulation. In Miss. marital, filial, domestic reasons are not considered good cause.

TABLE 402.--DISQUALIFICATION FOR DISCHARGE FOR MISCONDUCT[1/]
(SEE TABLE 403 FOR DISQUALIFICATION FOR GROSS MISCONDUCT)

State	Benefits postponed for[2/3/]				
	Fixed number of weeks[4/] (7 States)	Variable number of weeks[4/] (12 States)	Duration of unemployment[5/] (37 States)	Benefits reduced or canceled[3/6/] (16 States)	Disqualification for disciplinary suspension (8 States)
(1)	(2)	(3)	(4)	(5)	(6)
Ala.[12/]	. . . . .	W+2-6[3/]	. . . . .	Equal	W+1-3
Alaska[1/]	W+5[3/2/]	. . . . .	. . . . .	3 x wba	. . . . .
Ariz.	. . . . .	. . . . .	+5 x wba	. . . . .	. . . . .
Ark.	WF+8 [4/]	. . . . .	. . . . [4/]	[15/]	. . . . .
Calif.	. . . . .	. . . . .	+5 x wba[4/]	. . . . .	. . . . .
Colo.[1/]	. . . . .	WF+12-25	. . . . .	Equal[3/13/]	. . . . .
Conn.[1/]	. . . . .	. . . . .	+10 x wba	. . . . .	. . . . .
Del.	. . . . .	. . . . .	X	. . . . .	. . . . .
D.C.	. . . . .	W+4-9	. . . . .	Equal[14/]	. . . . .
Fla.	. . . . .	W+1-52[2/3/]	+17 x wba[2/3/]	. . . . .	Duration
Ga.[1/17/]	. . . . .	WF+4-11	. . . . .	Equal	. . . . .
Hawaii	. . . . .	. . . . .	+5 wks. work	. . . . .	. . . . .
Idaho	. . . . .	. . . . .	+8 x wba[3/]	. . . . .	. . . . .
Ill.	. . . . .	. . . . .	+wages equal to wba in each of 4 wks.	. . . . .	. . . . .
Ind.	. . . . .	. . . . .	+wages equal to wba in each of 8 wks.	By 25%	. . . . .
Iowa[1/]	. . . . .	. . . . .	+10 x wba	. . . . .	. . . . .
Kans.	WF+10	. . . . .	. . . . .	Equal	. . . . .
Ky.	. . . . .	. . . . .	+10 wks. of covered work and wages equal to 10 x wba [3/]	. . . . .	. . . . .
La.	. . . . .	. . . . .	+10 x wba[3/]	. . . . .	. . . . .
Maine	. . . . .	. . . . .	+4 x wba	. . . . .	. . . . .
Md.[1/]	. . . . .	W+4-9[3/]	. . . . .	. . . . .	. . . . .
Mass.	. . . . .	. . . . .	+4 x wba[3/]	. . . . .	. . . . .
Mich.	W+13[4/9/16/]	. . . . .	. . . . .	Equal-in current or subsequent BY.	Duration
Minn.	. . . . .	. . . . .	+4 wks. of work and wages equal to 4 x wba	. . . . .	Duration
Miss.	. . . . .	W+1-12	. . . . .	. . . . .	. . . . .
Mo.[1/]	. . . . .	WF+1-16[3/4/]	. . . . .	. . . . .	. . . . .

(Table continued on next page)

TABLE 402.--DISQUALIFICATION FOR DISCHARGE FOR MISCONDUCT[1] (CONTINUED)
(SEE TABLE 403 FOR DISQUALIFICATION FOR GROSS MISCONDUCT)

State	Benefits postponed for[2][3]: Fixed number of weeks[4] (7 States)	Variable number of weeks[4] (12 States)	Duration of unemployment[5] (37 States)	Benefits reduced or canceled[3][6] (16 States)	Disqualification for disciplinary suspension (8 States)
(1)	(2)	(3)	(4)	(5)	(6)
Mont.	. . . . .	. . . . .	+wages equal to wba in each of 8 wks.	. . . . .	. . . . .
Nebr.	. . . . .	W+7-10[3]	. . . . .	Equal[3]	. . . . .
Nev.	. . . . .	. . . . .	+wages equal to wba in each of 15 wks.	. . . . .	. . . . .
N.H.	. . . . .	. . . . .	+3 wks. work in each of which earned 20% more than wba	. . . . .	Duration
N.J.	W+5	. . . . .	. . . . .	. . . . .	. . . . .
N.Mex.	. . . . .	. . . . .	+5 x wba in covered work	. . . . .	. . . . .
N.Y.	. . . . .	. . . . .	+3 days work in each of 4 wks. or $200	. . . . .	. . . . .
N.C.	. . . . .	(2)	+10 x wba earned in at least 10 wks.	(2)	. . . . .
N.Dak.	. . . . .	. . . . .	+10 x wba[2]	. . . . .	Duration
Ohio	. . . . .	. . . . .	+6 wks in covered work[3][11]	. . . . .	Duration
Okla.	. . . . .	. . . . .	+10 x wba	. . . . .	. . . . .
Oreg.[1]	. . . . .	. . . . .	+4 x wba	8 x wba	. . . . .
Pa.[1]	. . . . .	. . . . .	+6 x wba	. . . . .	. . . . .
P.R.[1]	. . . . .	. . . . .	+4 wks of work and wages equal to 10 x wba	. . . . .	. . . . .
R.I.	. . . . .	. . . . .	+20 x min hourly wage in each of 4 wks.	. . . . .	. . . . .
S.C.	. . . . .	WF+5-26	. . . . .	Equal	. . . . .
S.Dak.[1]	. . . . .	. . . . .	+6 wks in covered work and wages equal to wba in each wk.[3]	. . . . .	. . . . .

(Table continued on next page)

TABLE 402.--DISQUALIFICATION FOR DISCHARGE FOR MISCONDUCT[1] (CONTINUED)
(SEE TABLE 403 FOR DISQUALIFICATION FOR GROSS MISCONDUCT)

State	Benefits postponed for[2][3]: Fixed number of weeks[4] (7 States)	Variable number of weeks[4] (12 States)	Duration of unemployment[5] (37 States)	Benefits reduced or canceled[3][6] (16 States)	Disqualification for disciplinary suspension (8 States)
(1)	(2)	(3)	(4)	(5)	(6)
Tenn.	. . . . .	. . . . .	+10 x wba [3]	. . . . .	. . . . .
Tex.	. . . . .	. . . . .	+6 wks of work or wages equal to 6 x wba [4]	. . . . .	. . . . .
Utah	. . . . .	. . . . .	+6 x wba in covered work	. . . . .	. . . . .
Vt.	. . . . .	WF+6-12 [4]	. . . . .	. . . . .	. . . . .
Va.	. . . . .	. . . . .	+30 days' work [3]	. . . . .	. . . . .
V.I.[1]	. . . . .	. . . . .	+ 4 wks of work and 4 x wba	. . . . .	. . . . .
Wash.[1]	. . . . .	. . . . .	+ wages equal to wba in each of 5 wks.	. . . . .	. . . . .
W.Va.	W+6[3]	. . . . .	. . . . .	Equal[10]	. . . . .
Wis.	W+3[3]	. . . . .	(9)	Benefit rights based on any work involved canceled[9]	(7)
Wyo.	. . . . .	. . . . .	+ qualifying wages	All accrued benefits forfeited	. . . . .

[1] In States noted, the disqualification for disciplinary suspensions is the same as that for discharge for misconduct.

[2] In Fla., both the term and the duration-of-unemployment disqualifications are imposed. In Alaska, disqualification is terminated if claimant returns to work and earns 8 x wba. In N.H., disqualification is terminated if either condition is satisfied. In N.Car., the Commission may reduce permanent disqualification to a time certain but not less than 5 weeks. When permanent disqualification changed to time certain, benefits shall be reduced by an amount determined by multiplying the number of weeks of disqualification by wba.

(Footnotes continued on next page)

(Footnotes for Table 402 Continued)

3/ Disqualification applicable to other than last separation as indicated: preceding separation may be considered if last employment is not considered bona fide work, Ala.; when employment or time period subsequent to the separation does not satisfy a potential disqualification, Alaska, Fla., Idaho, La., Md., Mass., Mo., and Ohio; disqualification applicable to last 30-day employing unit, Va.; disqualification applicable to last 30-day employing unit on new claims and to most recent employer on additional claims S.Dak. and W.Va.; any ER with whom the individual earned 10 x wba, Tenn. Reduction or forfeiture of benefits applicable to separations from any BP employer, Ky. and Nebr. In Mich. and Wis., benefits computed separately for each employer to be charged. When an employer's account becomes chargeable, reason for separation from that employer is considered. Postponement of benefits and reduction of benefits may be applicable to next most recent employer if last employment is less than 4 weeks and not bona fide, Colo.

4/ W means week of discharge or week of suspension in column 6 and WF means week of filing except that disqualification period begins with: week for which claimant first registers for work, Calif.; week following filing of claim, Okla., Tex., and Vt. Weeks of disqualification must be: otherwise compensable weeks, Mo., S.Dak., weeks in which claimant is otherwise eligible or earns wages equal to wba, Ark.; weeks in which claimant is otherwise eligible or earns wages of $25.01, Mich. Disqualification may run into next BY, Mich..

5/ Figures show minimum employment or wages required to requalify for benefits.

6/ "Equal" indicates a reduction equal to the wba multiplied by the number of wks. of disqualification or, in Nebr., by the number of wks. chargeable to ER involved, whichever is less.

7/ Disqualified for each wk. of suspension plus 3 wks. if connected with employment, first 3 wks. of suspension for other good cause, and each wk. when employment is suspended or terminated because a legally required license is suspended or revoked, Wis.

9/ Claimant may be eligible for benefits based on wage credits earned subsequent to disqualification, Mich. and Wis.

10/ Deduction recredited if individual returns to covered employment for 30 days in BY, W.Va..

11/ And earned wages equal to 3 x aww or $360, whichever is less, Ohio.

12/ An individual discharged for deliberate misconduct connected with the work after repeated warnings is ineligible for the duration of unemployment and until claimant has earned 10 x wba and the total benefit amount reduced by 6-12 wks., Ala.

13/ Reduction in benefits because of a single act shall not reduce potential benefits to less than one week, Colo.

14/ Effective January 1, 1980, benefits payable to an individual subsequent to a disqualification will be reduced by 10 percent if the amount of benefits paid during the preceding year exceeds the contributions and interest paid into the fund during the same period and the City Council does not disapprove the lower payments, D.C..

15/ Effective July 1, 1981, thru December 31, 1983, reduced by an amount equal to 8 x wba, Ark..

16/ Until April 1, 1983, disqualified for duration until earns the lesser of 7 x wba or 40 x the State min. hourly wage times 7.

17/ An individual shall be disqualified if separated from training approved by the Commissioner, due to claimant's failure to abide by rules of the training facility, Ga..

TABLE 403.--DISQUALIFICATION FOR DISCHARGE FOR GROSS MISCONDUCT (SEE TABLE 402 FOR MISCONDUCT)

State	Benefits postponed for[2]			Benefits reduced or canceled (17 States)
	Fixed number of weeks[2] (5 States)	Variable number of weeks[2] (5 States)	Duration of unemployment (12 States)	
(1)	(2)	(3)	(4)	(5)
Ala.	. . . . .	. . . . .	X[2]	Wages earned from ER involved canceled.
Ark.	. . . . .	. . . . .	+10 wks of work in each of which he earned his wba.	. . . . .
Colo.	26	. . . . .	. . . . .	Equal
Fla.	. . . . .	Up to 52	+10 x wba	. . . . .
Ga.	. . . . .	. . . . .	+8 x wba	. . . . .
Ill.	. . . . .	. . . . .	. . . . .	Wages earned from any ER canceled[4].
Ind.	. . . . .	. . . . .	. . . . .	Wages earned from ER involved canceled.[4]
Iowa	. . . . .	. . . . .	. . . . .	All prior wages credits canceled.
Kans.	. . . . .	. . . . .	+8 x wba.	. . . . .
Ky.	. . . . .	. . . . .	X	. . . . .
La.	. . . . .	. . . . .	+10 x wba. [2]	Wages earned from ER involved canceled[2].
Md.	. . . . [6]	. . . . .	+10 x wba.	. . . . .
Mich.	W+13 [6]	. . . . .	. . . . .	Equal - in current or succeeding BY.
Minn.	. . . . .	. . . . .	+4 wks. of work and wages equal to 4 x wba [1]	. . . . .
Miss.	. . . . .	. . . . .	8 x wba	. . . . .[5] . . .
Mo.	. . . . .	WF+1-16 [2][5]	. . . . .	Optional.[5]
Mont.	12 months	. . . . .	. . . . .	Equal.
Nebr.	. . . . .	. . . . .	. . . . .	All prior wage credits canceled.
Nev.	. . . . .	. . . . .	. . . . .	Ben. rights based on any work involved canceled.[3]
N.H.	. . . . .	W+4-26[3]	. . . . .	All prior wage credits canceled.
N.Y.	12 months[2]	. . . . .	. . . . .	. . . . .
N.Dak.	One year	. . . . .	. . . . .	. . . . .
Ohio	. . . . .	. . . . .	. . . . .	Ben. rights based on any work involved canceled[2].
Oreg.	. . . . .	. . . . .	. . . . .	All prior wage credits canceled.
S.C.	. . . . .	WF+5-26	. . . . .	Optional equal.

(Table continued on next page)

TABLE 403.--DISQUALIFICATION FOR DISCHARGE FOR GROSS MISCONDUCT (CONTINUED)
(SEE TABLE 402 FOR MISCONDUCT)

State	Benefits postponed for[2]			Benefits reduced or canceled (17 States)
	Fixed number of weeks[2] (5 States)	Variable number of weeks[2] (5 States)	Duration of unemployment (12 States)	
(1)	(2)	(3)	(4)	(5)
Tenn.	. . . . .	. . . . .	. . . . .	All prior wage credits canceled.
Utah	. . . . .	W+13-49	. . . . .	. . . . .
Vt.	. . . . .	. . . . .	+in excess of 6 x wba.	. . . . .
Wash.	. . . . .	. . . . .	. . . . .	All prior wage credits canceled.[3]
W.Va.	. . . . .	. . . . .	+30 days in covered work.[2]	. . . . .

[1] In Minn., at discretion of commissioner, disqualification for gross misconduct until he has earned four times his wba in insured work, or for the remainder of the BY and cancellation of part or all wage credits from the last ER.

[2] W means wk. of discharge and WF means wk. of filing claim. Applies to other than most recent separation from bona fide work only if ER files timely notice alleging disqualifying act, Ala. Disqualification applicable to other than last separation, as indicated: from beginning of BP, La. and Ohio if unemployed because of dishonesty in connection with employment; within 1 yr. preceding a claim, Mo. No days of unemployment deemed to occur for following 12 months if claimant is convicted or signs statement admitting act which constitutes a felony in connection with employment, N.Y. Reduction or forfeiture of benefits applicable to either most recent work or last 30-day employing unit, W.Va.

[3] If discharged for intoxication or use of drugs which interferes with work, 4-26 wks.; for arson, sabotage, felony, or dishonesty, all prior wage credits canceled, N.H. If discharged for assault, arson, sabotage, grand larceny, embezzlement or wanton destruction of property in connection with work, claimant shall be denied benefits based on wages earned from that employer if admitted in writing or under oath or in a hearing of record or has resulted in a conviction, Nev. If discharged for a felony or gross misdemeanor of which convicted or has admitted committing to a competent authority and is work connected all base year credits earned in any employment prior to discharge shall be canceled, Wash.

[4] Benefit rights held in abeyance pending result of legal proceedings; if gross misconduct constitutes a felony or misdemeanor and is admitted by the individual or has resulted in conviction in a court of competent jurisdiction, Ill. and Ind.

[5] Option taken by the agency to cancel all or part of wages depends on seriousness of misconduct. Only wage credits canceled are those based on work involved in misconduct.

[6] In each of the wks. the claimant must either earn at least $25.01 or otherwise meet all eligibility requirements. Claimant may be eligible for benefits based on wage credits earned subsequent to disqualification.

TABLE 404.--REFUSAL OF SUITABLE WORK

State	Benefits postponed for--1/2/			Benefits reduced2/5/ (15 States)	Alternative earnings requirement (4 States)
	Fixed number of weeks 3/ (8 States)	Variable number of weeks3/ (10 States)	Duration of unemployment4/ (37 States)		
(1)	(2)	(3)	(4)	(5)	(6)
Ala.	. . . . .	W+1-10	. . . . .	. . . . .	. . . . .
Alaska	W+5	. . . . .	. . . . .	3 x wba	8 x wba
Ariz.	. . . . .	. . . . .	+8 x wba	. . . . .	. . . . .
Ark.	W+8 3/	. . . . .	. . . . .	. . . . .	. . . . .
Calif.	. . . . .	W+1-9 3/6/	. . . . .	. . . . .	. . . . .
Colo.	W+20	. . . . .	. . . . .	Equal	. . . . .
Conn.	. . . . .	. . . . .	+6 x wba	. . . . .	. . . . .
Del.	. . . . .	. . . . .	X	. . . . .	. . . . .
D.C.	. . . . .	W+4-9	. . . . . 17/	Equal	. . . . .
Fla.	. . . . .	W+1-5 1/14/	+17 x wba 17/	Optional 1-3 x wba 14/	. . . . .
Ga.	. . . . .	. . . . .	+8 x wba	. . . . .	. . . . .
Hawaii	. . . . .	. . . . .	+5 wks. work	. . . . .	. . . . .
Idaho	. . . . .	. . . . .	+8 x wba	. . . . .	. . . . .
Ill.	. . . . .	. . . . .	+ wages equal to wba in each of 4 wks.	. . . . .	. . . . .
Ind.	. . . . .	. . . . .	+wages equal to wba in each of 4 wks.	By 25%	. . . . .
Iowa	. . . . .	. . . . .	+10 x wba	. . . . .	. . . . .
Kans.	W+10	. . . . .	. . . . .	Equal	. . . . .
Ky.	. . . . .	. . . . .	+10 wks. of covered work and wages equal to 10 x wba	. . . . .	. . . . .
La.	. . . . .	. . . . .	+10 x wba	. . . . .	. . . . .
Maine	. . . . .	. . . . .	+8 x wba 8/	. . . . .	. . . . .
Md.	. . . . .	W+4-9 1/	. . . . .	. . . . .	10 x wba 1/
Mass.	W+7	. . . . .	. . . . .	(12)	. . . . .
Mich.	W+6 3/	. . . . .	. . . . .	Equal - in current or succeeding BY 7/	. . . . .
Minn.	. . . . .	. . . . .	+4 wks. of work and wages equal to 4 x wba	. . . . .	. . . . .
Miss.	. . . . .	W+1-12	. . . . . 27/	. . . . .	. . . . .
Mo.	. . . . .	. . . . .	+10 x wba 27/	. . . . .	. . . . .
Mont.	. . . . .	. . . . .	+wages equal to wba in each of 6 wks.	Equal	. . . . .
Nebr.	. . . . .	W+7-10 3/	. . . . .	Equal	. . . . .
Nev.	. . . . .	W+1-15 3/	. . . . .	. . . . .	. . . . .

(Table continued on next page)

TABLE 404.--REFUSAL OF SUITABLE WORK (CONTINUED)

State	Benefits postponed for--[1/2/]			Benefits reduced[2/5/] (15 States)	Alternative earnings requirement (4 States)
	Fixed number of weeks [3/] (8 States)	Variable number of weeks[3/] (10 States)	Duration of unemployment[4/] (37 States)		
(1)	(2)	(3)	(4)	(5)	(6)
N.H.	. . . . .	. . . . .	+3 wks of covered work with earnings equal to 20% more than wba in each	. . . . .	. . . . .
N.J.	W+3	. . . . .	. . . . .	. . . . .	. . . . .
N.Mex.	. . . . .	. . . . .	+5 x wba	Equal	. . . . .
N.Y.	. . . . .	. . . . .	+3 days' work in each of 4 wks. or $200.	. . . . .	. . . . .
N.C.	. . . . .	*(13)*	+10 x wba earned in at least 5 wks.	*(13)*	. . . . .
N.Dak.	. . . . .	. . . . .	+10 x wba	. . . . .	10 x wba[1/]
Ohio	. . . . .	. . . . .	+6 wks. in covered work[10/]	. . . . .	. . . . .
Okla.	. . . . .	. . . . .	+10 x wba	. . . . .	. . . . .
Oreg.	. . . . .	. . . . .	X	8 x wba	4 x wba
Pa.	. . . . .	. . . . .	X	. . . . .	. . . . .
P.R.	. . . . .	. . . . .	+4 wks of work and wages equal to 10 x wba	. . . . .	. . . . .
R.I.	. . . . .	. . . . .	+20 x minimum hourly wage in each of 4 wks.	. . . . .	. . . . .
S.C.	. . . . .	. . . . .	+8 x wba	. . . . .	. . . . .
S.Dak.	. . . . .	. . . . .	+6 wks of cov. work and wages equal to wba in each wk.	. . . . .	. . . . .
Tenn.	. . . . .	. . . . .	+10 x wba in covered work	. . . . .	. . . . .
Tex.	. . . . .	. . . . .	+6 wks of work or wages equal to 6 x wba[2/]	. . . . .	. . . . .
Utah	. . . . .	. . . . .	+6 x wba[8/]	. . . . .	. . . . .
Vt.	. . . . .	. . . . .	+in excess of 6 x wba	. . . . .	. . . . .
Va.	. . . . .	. . . . .	+30 days' work	. . . . .	. . . . .

(Table continued on next page)

TABLE 404.--REFUSAL OF SUITABLE WORK (CONTINUED)

State	Benefits postponed for--[1/][2/]			Benefits reduced[2/][5/] (15 States)	Alternative earnings requirement (4 States)
	Fixed number of weeks [3/] (8 States)	Variable number of weeks[3/] (10 States)	Duration of unemployment[4/] (37 States)		
(1)	(2)	(3)	(4)	(5)	(6)
V.I.	. . . . .	. . . . .	+4 wks of work and 4 x wba	. . . . .	. . . . .
Wash.	. . . . .	. . . . .	Earnings equal to wba in each of 5 wks.	. . . . .	. . . . .
W.Va.	. . . . .	W+4[9/]	. . . . .	Equal	. . . . .
Wis.	. . . . .	. . . . .	Earnings equal to $200 in 4 wks. [8/]	. . . . .	. . . . .
Wyo.	WF+7	. . . . .	. . . . .	Equal	. . . . .

[1/] In Fla. both the term and the duration-of-unemployment disqualifications are imposed. In Md. either disqualification may be imposed at discretion of agency. However, satisfaction of type not assessed does not serve to end assessed disqualification. In N.Dak. disqualification is terminated if either condition is satisfied.

[2/] Disqualification is applicable to refusals during other than current period of unemployment as indicated: within 1 yr., Mo.; within current BY, Tex.

[3/] W means wk. of refusal of suitable work and WF means wk. of filing. Wks. of disqualification must be: wks. in which claimant is otherwise eligible or earns wages equal to wba, Ark.; wks. in which claimant earns at least $25.01 or otherwise meets eligibility requirements, Mich.; wks. in which claimant meets reporting and registration requirements, Calif. Disqualification may run into next BY, Nev.; into next BY which begins within 12 months after end of current yr., N.C. "Weeks of employment" means all those weeks within each of which the individual has worked for not less than 2 days or 4 hrs./wk., Hawaii.

[4/] Figures show min. employment or wages required to requalify for benefits.

[5/] "Equal" indicates a reduction equal to the wba multiplied by the number of wks. of disqualification. "Optional" indicates reduction at discretion of agency.

[6/] Agency may add 1-8 wks. more for successive disqualifications, Calif.

[7/] Claimant may be eligible for benefits based on wage credits earned subsequent to refusal, Mich.

[8/] If claimant has refused work for a necessitous and compelling reason, disqualification terminates when such claimant is again able and available for work, Maine. Not disqualified if reasons for such refusal were under circumstances of such a nature that disqualification would be contrary to equity and good conscience, Utah. Not disqualified if accepts work which claimant could have refused with good cause and then terminates with good cause within 10 wks. after starting work, Wis.

(Footnotes continued on next page)

(Footnotes for Table 404 continued)

9/ Plus such additional wks. as offer remains open, W.Va.

10/ And earned wages equal to 3 x aww or $360, whichever is less, Ohio.

12/ Plus benefits may be reduced for as many weeks as the director shall determine from the circumstances of each case, not to exceed 8 wks, Mass.

13/ In N.Car. the Commission may reduce permanent disqualification to a time certain but not less than 5 weeks. When permanent disqualification changed to time certain, benefits shall be reduced by an amount determined by multiplying the number of weeks of disqualification by wba.

14/ Aliens who refuse resettlement or relocation employment are disqualified 1-17 wks. or reduction by not more than 5 wks., Fla.

2-1-83 #3

DIVISION OF EMPLOYMENT
DEPT. OF HUMAN RESOURCES

MEMORANDUM

Use for intra-agency communications. Prepare 3 copies: 1 and 2 to addressee; 3 retained by originating office. Addressee replies by endorsement; retains copy 2 and returns copy 1 to originating office. Further reply by originator employs copies 1 and 3. Originator retains copy 1 and sends further reply by copy 3.

Subject: Noncharged Unemployment Insurance Payments Suspense: _____

TO	MESSAGE	FROM
Steve Goodman, Acting Director of Employment	Date: January 31, 1983	Fred A. Rice, Chie Research & Analysi FAR:TDM:mw

This memorandum and the attached table has been prepared in response to your conversation of the morning of January 31, 1983 with Mr. William Layes. During the 1981 fiscal year, approximately $35,000,000, or 31 per cent, of the benefits charged were not charged to a specific employers account. This figure is not exactly comparable to the benefits paid figure due to a lag time in charging. Using the percentage, approximately $38.2 million of a total $123.2 million would have been noncharged. Principle reasons for not charging benefits are claimants receiving benefits after a disqualification period and claims where wages are combined with those of out-of-state employers when the Kansas employer had not paid wages sufficient for qualification.

The following table shows the movements of initial claims and voluntary quit non-monetary determination issues in the last six months of 1981 and also of 1982:

Movements in
Initial Claims & Voluntary Quit
Nonmonetary Determinations
Last 6 Months of 1981 & 1982

	Initial Claims	Voluntary Quit Issues		
		Total	Cleared	Denied
July-December, 1981	68,752	6,403	1,173	5,230
July-December, 1982	108,366	7,258	2,002	5,276
Difference (1981 to 1982)	+38,794	+875	+829	+4.6
Per Cent	+58.0	+13.7	+70.7	+0.9

The attached table compares the wage base on which contributions are charged in the 50 states.

KESD 110 (7-72)

Att. 3

TAXABLE WAGE BASE BY STATE
CY 1982

State	Base	Rank	State	Base	Rank
Alabama	6,600	20	Montana	8,000	14
Alaska	14,600	1	Nebraska	6,000	24
Arizona	6,000	24	Nevada	9,300	7
Arkansas	6,900	19	New Hampshire	6,000	24
California	6,000	24	New Jersey	8,200	13
Colorado	6,000	24	New Mexico	8,500	11
Connecticut	7,000	17	New York	6,000	24
Delaware	6,600	20	North Carolina	6,000	24
Florida	6,000	24	North Dakota	9,240	8
Georgia	6,000	24	Ohio	6,000	24
Hawaii	13,100	3	Oklahoma	6,000	24
Idaho	13,200	2	Oregon	11,000	5
Illinois	7,000	18	Pennsylvania	6,600	20
Indiana	6,000	24	Rhode Island	8,600	10
Iowa	8,700	9	South Carolina	6,000	24
Kansas	6,000	24	South Dakota	6,000	24
Kentucky	8,000	14	Tennessee	6,000	24
Louisiana	6,000	24	Texas	6,000	24
Maine	6,000	24	Utah	12,000	4
Maryland	6,000	24	Vermont	6,000	24
Massachusetts	6,000	24	Virginia	6,000	24
Michigan	6,000	24	Washington	10,800	6
Minnesota	8,300	12	West Virginia	8,000	14
Mississippi	6,000	24	Wisconsin	6,000	24
Missouri	6,600	20	Wyoming	6,000	24

NOTE: Thirty-two states will increase to $7,000 effective January 1, 1983