

MINUTES OF THE House COMMITTEE ON Labor and Industry

The meeting was called to order by Representative Arthur Douville at \_\_\_\_\_  
Chairperson

9:00 a.m./~~p.m.~~ on February 20, 1985 in room 526-S of the Capitol.

All members were present except:

Representative Miller, excused.

Committee staff present:

All present.

Conferees appearing before the committee:

Mr. Bill Clauson, Chief of Benefits, Dept. of Human Resources  
Mr. A. J. Kotich, Dept. of Human Resources  
Dr. Larry Wolgast, Dept. of Human Resources  
Mr. Bob Wootton, Legislative Liason to Governor Carlin  
Mr. Wayne Maichel, AFL-CIO  
Mr. Rob Hodges, KCCI

Chairman Douville passed out to the committee members attachments 1, 2 and 3. He then opened the floor to question of the committee members to members of the Department of Human Resources. Dr. Wolgast handed out attachment number 4.

Chairman Douville then called Mr. Wootton to the speakers stand. Mr. Wootton said that he was there to express the Governor's ardent support of H.B. 2254 as it is written, commenting on the quality of the agreement that was reached between these two groups.

The next speaker was Mr. Wayne Maichel. He briefly commented on work stoppage and labor disputes in regard to certain places in H.B. 2254.

The final speaker was Mr. Rob Hodges. Mr. Hodges reiterated his support of H.B. 2254, and again went over the four changes that went into this bill.

Chairman Douville adjourned the meeting at 10:00 a.m.

Labor & Industry

2-20-85

QJ Kotick - DNR

Bill Clauson "

Bill Taylor "

BOB LUEKER "

Rob Hodges KCCI

Richard Frank KASB

Kevin Davis Dept. of Admin

Topeka

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# WEEKLY BENEFIT AMOUNTS

Att. #1 2-20-85

Table 17 shows the three methods States use for computing claimants' weekly benefit amounts. Implicit in all these methods are two long-standing unemployment compensation principles: that the weekly benefit amount should be directly related to the individual's usual wage; and that the benefit should represent generally a 50 percent wage replacement. Most of the States compute the weekly benefit as a fraction of the claimant's wages in that calendar quarter of his base period in which his wages were highest (his high quarter). A  $\frac{1}{26}$  fraction will produce a 50 percent wage replacement for claimants who worked all 13 weeks in their high quarter.

States using an average weekly wage formula compute the claimant's weekly benefit as a percentage of his average weekly wage. The States use different methods of computing the average weekly wage: ranging from Florida, which divides the claimant's base-period wages by the number of weeks he was paid wages, to Vermont, which divides the wages paid in the 20 base period weeks in which wages were highest, by 20.

States using an annual wage formula compute weekly benefits as a percentage of the total

wages the claimant worked during the base period. If the claimant worked steadily for 50 weeks at \$100, for example, his weekly benefit would be \$50 if the fraction is 1.0 percent. With fewer than 50 weeks, his weekly benefit would be less than \$50. Under this formula, the weekly benefit bears no necessary relationship to the worker's normal weekly wage, but rather his normal annual wage.

Every State has a maximum weekly amount any claimant can collect. The maximum, a ceiling, is important because it represents the point at which some claimants will not receive a 50 percent wage replacement. A \$100 maximum, for example, means that claimants whose normal weekly earnings are higher than \$200 will receive a benefit (\$100) representing less than half their usual wage. A maximum too low in relation to wages will result in most claimants qualifying for the maximum instead of a benefit related to their wages.

As Table 17 shows, a majority of States permit the maximum automatically to keep pace with rising wages. They establish the maximum as a fixed percentage (50-70) of the Statewide average weekly wage, usually over the last calendar year.

Table 17—WEEKLY BENEFIT AMOUNTS

State (1)	Method of Computing <sup>1</sup> (2)	Mini- mum WBA (3)	Maxi- mum WBA <sup>3</sup> (4)	Maximum as % of State Average WW (5)	Minimum Wage Credits Required for Maximum Weekly Benefit Amount:	
					High Quarter (6)	Base Period (7)
High Quarter Formula						
Alabama	$\frac{1}{24}$	\$22	\$120		\$2868.01	\$4302.01
Arizona	$\frac{1}{25}$	40	115		2862.50	4293.75
Arkansas	$\frac{1}{52}^2$	39	136	$66\frac{2}{3}^{4,5}$	3536.00	7072.00
California	$\frac{1}{24}-\frac{1}{33}$	30	166		5533.00	5533.00
Colorado	$\frac{1}{22}^2$	25	194	$60^2$	5018.00	20072.00
Connecticut	$\frac{1}{26} + \text{d.a.}$	15-22	168-252	60	4368.00	6720.00
Dist. of Col.	$\frac{1}{23} + \text{d.a.}$	13-14	206 <sup>4</sup>	5	4715.01	7071.01
Georgia	$\frac{1}{25}$	27	125		3012.50	4687.50
Hawaii	$\frac{1}{25}$	5	188	$66\frac{2}{3}$	4075.00	5640.00
Idaho	$\frac{1}{26}$	45	159	$60^4$	4108.01	5135.01
Illinois	48%	50	161-209	$48^4$	4346.50	4786.50
Indiana	$4.3\% + \text{d.a.}$	40	84-141		1930.23 <sup>3</sup>	2412.79 <sup>3</sup>
Iowa	$\frac{1}{19}-\frac{1}{23}$	22-27	143-176	53	3289.00	4111.25
Kansas	4.25	40	<del>163</del> 175	$60^4$	3811.77	4890.00
Louisiana	$\frac{1}{20}-\frac{1}{25}$	10	205	$66\frac{2}{3}$	5112.50	7668.75

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Table 17—WEEKLY BENEFIT AMOUNTS—Continued

State (1)	Method of Computing <sup>1</sup> (2)	Mini- mum WBA <sup>2</sup> (3)	Maxi- mum WBA <sup>3</sup> (4)	Maximum as % of State Average WW (5)	Minimum Wage Credits Required for Maximum Weekly Benefit Amount:	
					High Quarter (6)	Base Period (7)
Maine	1/22 + d.a.	\$22-27	\$133-199	52	\$2926.00	\$4972.88
Maryland	1/24 + d.a.	25-28	165		3936.01	5940.00
Massachusetts	1/21-1/26 <sup>2</sup> + d.a.	14-21	189-278	57.5	4810.01	5550.00
Mississippi	1/26	30	105		2730.00	4200.00
Missouri	4.5%	14	<del>105</del> 120		2311.12	3150.00
Nebraska	1/17-1/24	12	120		2900.00	3100.00
Nevada	1/25	16	158	50	3950.00	5925.00
New Mexico	1/26	29	142	50	3770.00	4712.50
North Carolina	1/52	15	166	66 2/3 <sup>5</sup>	4303.00	6454.50
North Dakota	1/26	60	172	62 <sup>5</sup>	4472.00	6708.00
Oklahoma	1/25	16	185	66 2/3	4625.00	6937.50
Pennsylvania	1/23-1/25	35-40	203-210 <sup>5</sup>	66 2/3	5288.01	8480.00
Puerto Rico	1/11-1/26	7	84	50	2158.01	3360.00
South Carolina	1/26 <sup>2</sup>	21	118	66 2/3	3042.26	4563.39
South Dakota	1/26	28	129	62 <sup>4</sup>	3354.00	7224.00
Tennessee	1/25-1/31	30	115		3580.01	7295.00
Texas	1/25	27	182		4525.25	6787.88
Utah	1/26	10	166 <sup>5</sup>	65 <sup>4</sup>	4316.00	4316.00
Virginia	1/25 <sup>2</sup>	44	138		3450.01	6900.01
Virgin Islands	1/23-1/25	15	130	50	3225.01	3900.00
Washington	1/25 <sup>2</sup>	51	185	55	4625.50	4625.50
Wyoming	1/25	20	157	46.75	3925.00	6286.00
Annual Wage Formula						
Alaska	3.4-1.0 + d.a. <sup>2</sup>	34-58	156-228			16,000.00
Delaware	1/78 <sup>2</sup>	20	165	63		12,870.00
Kentucky	1.185 <sup>2</sup>	22	140	55 <sup>4</sup>		11,772.16
New Hampshire	1.8-1.2	26	141			19,500.00
Oregon	1.25	46	197	64		15,760.00
West Virginia	1.5-1.0	18	223	70		21,050.00
Average Weekly Wage Formula						
Florida	50	10	150			6000.00
Michigan	65 <sup>2</sup>	55	197	45		8620.00
Minnesota	2	52	191	66 2/3 <sup>4,6</sup>		5730.00
Montana	50	41	166	60		6640.00
New Jersey	66 2/3	20	170	50		5070.20
New York	67-50	35	170			6780.00
Ohio	50 + d.a.	10	147-233 <sup>4</sup>			5880.00
Rhode Island	55 + d.a.	37-42	164-184	60		5963.60
Vermont	50	18	146	60		5820.00
Wisconsin	50	37	196	66 2/3 <sup>4</sup>		7020.18

## FOOTNOTES FOR TABLE 17

1. Where two fractions are given, a weighted schedule is used which gives a greater proportion of the high quarter wages to lower paid workers than to others.
2. *Minnesota*, 60% of the first \$85, 40% of the next \$85 and 50% of the remainder of the individual's average weekly wage; *Michigan*, 65% of average after tax weekly wage (70% after 1986); *Arkansas*, 1/52 of total wages in two high quarters; *Massachusetts*, if WBA is \$66 or more and claimant has wages in 3 or more quarters, average of wages in two high quarters used to compute WBA; *Virginia*, 1/50 of total wages earned in two highest quarters; *Washington*, 1/25 of average of 2 highest quarters; *Alaska*, if over 90% of wages earned in one quarter, base period will be other 3 quarters times 10; *Colorado*, 60% of 1/26 of 2 highest quarters, up to 50% of state average weekly wage—or 50% of 1/52 of base period wages, but not more than 60% of average weekly wage, whichever is higher; *Illinois*, *South Carolina*, 50% of average weekly wage in high quarter; *Delaware*, 1/78 of highest 3 quarters; *Kentucky*, 1.185% of total base period wages.
3. When 2 amounts are given, higher figure includes dependents' allowances. Augmented amount for maximum weekly benefit amount includes allowances for maximum number of dependents. With maximum dependents, *Indiana* requires \$3,255.81 in HQ and \$4,069.76 in BP.
4. Maximums frozen: *Kentucky*, until trust fund balance equals \$120 million; *Minnesota*, limited to \$191 effective 7/1/83 and \$198 effective 7/1/84; *Michigan*, \$197 through 1986; *Illinois*, statewide average weekly wage is set at \$335 from February 1984 to June 30, 1986. Maximum for claimants with dependents is set at 62.4 percent of State's average weekly wage until July 7, 1986; *Arkansas*, at \$136 until July 1, 1984; *Louisiana*, *Wisconsin*, indefinitely; *Idaho*, *Kansas*, *South Dakota*, *Utah*, until July 1984; *District of Columbia*, *Ohio*, until January 1986; *Vermont*, until June 1986.
5. Maximums computed as percentage of State average weekly wage: *North Dakota*, increases percentage from 62-65% effective July 1, 1984 and to 67% on July 1, 1985; *Arkansas*, 60% of 1982 SAWW beginning July 1, 1984, 60% of 1984 SAWW beginning July 1, 1985, 66-2/3% of the 1984 SAWW beginning January 1986, 66-2/3% of the SAWW for preceding CY, beginning July 1, 1986; *District of Columbia*, 66-2/3%, beginning January 1, 1986; *Michigan*, 53% of SAWW in 1987, 55% in 1988, 58% in 1989. *Iowa*, until 65% of the SAWW exceeds \$190, maximum will be based on 1981 SAWW; *Delaware*, 66-2/3% beginning July 1, 1985; *North Carolina*, percentage will be 60 if the fund ratio is less than 5.5 percent; *Pennsylvania*, reflects a 5% reduction in computed maximum (\$214-\$222) because of fund solvency problem.

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upon Deputy of Division of Employment Security to make such determination by determining if they were able to work and were available for work. Chemtech Industries, Inc. v. Labor and Indus. Relations Commission, Division of Employment Sec. (App.1981) 617 S.W.2d 121.

#### 20. Questions of law or fact

"Availability" for work within meaning of this section is largely a question of fact for industrial commission. Golden v. Industrial Commission, Division of Employment Sec. (App.1975) 524 S.W.2d 34.

#### 22. Review

Determinations by Labor and Industrial Relations Commission of questions of law are not binding on reviewing court; appellate review of factual determinations by Commission is limited to ascertaining whether, on record as a whole, decision is supported by competent and substantial evidence. Laclede Gas Co. v. Labor and Indus. Relations Com. of Mo. (App.1983) 657 S.W.2d 644.

On appeals from judgment of county circuit court which affirmed in part and reversed and remanded in part decision of Labor and Industrial Relations Commission concerning whether certain striking employees were entitled to receive unemployment benefits during strike, the Court of Appeals reviewed decision of Commission, and not that of circuit court. Id.

On appeal from unemployment compensation decision, circuit court erred in holding that claimants were ineligible for benefits because they were not available for work where Labor and Industrial Relations Commission had not made findings on that point. John Epple Const. Co. v. Labor and Indus. Relations Com'n, Div. of Employment Sec. (App.1983) 647 S.W.2d 926.

Order of Labor and Industrial Relations Commission is subject to review to determine whether it is authorized by law and whether it is supported by competent and substantial evidence upon whole record. Trans World Airlines, Inc.

#### 288.050. Benefits denied unemployed workers, when

1. Notwithstanding the other provisions of this law, a claimant shall be disqualified for waiting week credit or benefits until after he has earned wages for work insured under the unemployment compensation laws of any state equal to ten times his weekly benefit amount if the deputy finds:

- (1) That he has left his work voluntarily without good cause attributable to his work or to his employer; except that he shall not be disqualified:
  - (a) If the deputy finds he quit such work for the purpose of accepting a more remunerative job which he did accept and earn some wages therein; or
  - (b) If he quit temporary work to return to his regular employer; or
- (2) That he has retired pursuant to the terms of a labor agreement between his employer and a union duly elected by the employees as their official representative or in accordance with an established policy of his employer; or

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 v. Labor and Indus. Relations Commission (App. 1982) 627 S.W.2d 335.

Only Deputy of Division of Employment Security could determine claimants' eligibility for unemployment benefits in the first instance, and, if Deputy made such a determination, employer's remedy was to appeal from that determination; it could not have issue tried by the circuit court. Chemtech Industries, Inc. v. Labor and Indus. Relations Commission, Division of Employment Sec. (App.1981) 617 S.W.2d 121.

No employment security benefits paid to employee who voluntarily quit more than one year before claim was filed could be charged against employer involved in such disqualifying act, and therefore, employer was not "aggrieved" by order of Labor and Industrial Relations Commission affirming eligibility and not entitled to review. Lester E. Cox Medical Center v. Labor and Indus. Relations Commission (App.1980) 606 S.W.2d 427.

Review of unemployment case in Court of Appeals is on issues raised by petition for review and presented to circuit court and additional issues not so raised will not be considered in Court of Appeals. Lauderdale v. Division of Employment Sec. (App.1980) 605 S.W.2d 174.

In unemployment compensation cases, Court of Appeals does not substitute its judgment on evidence for that of Labor and Industrial Relations Commission, unless it finds that Commission's conclusions could not have been reasonably made on basis of evidence before it; Commission's decision will be set aside only if it is contrary to overwhelming weight of evidence. Duffy v. Labor and Indus. Relations Com'n (App.1977) 556 S.W.2d 195.

In unemployment compensation cases, Court of Appeals reviews evidence in light most favorable to award of Labor and Industrial Relations Commission and in doing so limits its review to ascertaining whether upon whole record Commission could reasonably have made its findings and reached its result. Id.

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(3) That he failed without good cause either to apply for available suitable work when so directed by the deputy, or to accept suitable work when offered him, either through the division or directly by an employer by whom the individual was formerly employed, or to return to his customary self-employment, if any, when so directed by the deputy.

(a) In determining whether or not any work is suitable for an individual, the division shall consider, among other factors and in addition to those enumerated in paragraph (b) of this subdivision, the degree of risk involved to his health, safety and morals, his physical fitness and prior training, his experience and prior earnings, his length of unemployment, his prospects for securing work in his customary occupation, the distance of available work from his residence and his prospect of obtaining local work; except that, if an individual has removed himself from the locality in which he actually resided when he was last employed to a place where there is less probability of his employment at his usual type of work and which is more distant from or otherwise less accessible to the community in which he was last employed, work offered by his most recent employer if similar to that which he performed in his last employment and at wages, hours, and working conditions which are substantially similar to those prevailing for similar work in such community, or any work which he is capable of performing at the wages prevailing for such work in the locality to which he has removed, if not hazardous to his health, safety or morals, shall be deemed suitable for him;

(b) Notwithstanding any other provisions of this law, no work shall be deemed suitable and benefits shall not be denied under this law to any otherwise eligible individual for refusing to accept new work under any of the following conditions:

a. If the position offered is vacant due directly to a strike, lockout, or other labor dispute;

b. If the wages, hours, or other conditions of the work offered are substantially less favorable to the individual than those prevailing for similar work in the locality;

c. If as a condition of being employed the individual would be required to join a company union or to resign from or refrain from joining any bona fide labor organization.

2. Notwithstanding the other provisions of this law, if a deputy finds that a claimant has been suspended or discharged for misconduct connected with his work, such claimant, depending upon the seriousness of the misconduct as determined by the deputy according to the circumstances in each case, shall be disqualified for waiting week credit or benefits for not less than four nor more than sixteen weeks for which he claims benefits and is otherwise eligible.

In addition to the disqualification for benefits under this provision the division may in the more aggravated cases of misconduct cancel all or any part of the individual's wage credits, which were established through his employment by the employer who discharged him, according to the seriousness of the misconduct. A disqualification provided for under this subsection shall not apply to any week which occurs after the claimant has earned wages for work insured under the unemployment compensation laws of any state in an amount equal to ten times his weekly benefit amount.

3. Notwithstanding the provisions of subsection 1 of this section, a claimant may not be determined to be disqualified for benefits because the claimant is in training approved under section 236 of the Trade Act of 1974, as amended, (19 U.S.C.A. Sec. 2296, as amended), or because the claimant left work which was not "suitable employment" to enter such training. For the purposes of this subsection "suitable employment" means, with respect to a worker, work of a substantially equal or higher skill level than the worker's past adversely affected employment, and wages for such work at not less than eighty percent of the worker's average weekly wage as determined for the purposes of the Trade Act of 1974.

(Amended by L. 1975, p. 292, § 1, eff. April 28, 1975; L. 1979, p. 459, § 1, eff. Jan. 1, 1980; L. 1982, p. 502, § 1, eff. March 10, 1982; L. 1984, p.—, H.B. Nos. 1251 & 1549, § 1.)

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**EMPLOYMENT SECURITY**

**§ 96.5**

*2-20-85*  
*Att.#3*

rehired. Gatewood v. Iowa Iron & Metal Co., 1960, 251 Iowa 639, 102 N.W.2d 146.

**6. Evidence**

Hearsay evidence presented by claimant, who failed to comply with requirements that he weekly report for work and file claims, that he believed such actions were useless because someone at employment office told his wife, who did not testify, that he was disqualified from receiving benefits generated a question of fact for resolution by employment security commission and its finding on such question that claimant failed to establish his contention that a commission representative told wife claimant was disqualified, precluding claimant from filing late claims, was binding on court. Ritchey v. Iowa Employment Sec. Commission, 1974, 216 N.W.2d 580.

In proceedings for unemployment compensation benefits by claimant who had been laid off work until he could straighten out certain financial problems, admission into evidence of letter from finance company to his employer releasing assignment of claimant's wages was not erroneous on

ground that inferences were drawn from such letter that claimant who had not returned to work had in fact straightened out his financial affairs. Gatewood v. Iowa Iron & Metal Co., 1960, 251 Iowa 639, 102 N.W.2d 146.

**7. Appeal**

Where claimants were not financially disadvantaged by employment security commission decision, affirmed by trial court, that they, although not entitled to paid vacation, were not entitled to unemployment benefits during second vacation week of total plant vacation shutdown given fact that commission had irrevocably abandoned any attempt to recover benefits erroneously paid them for such week and no reversal or modification sought by claimants could operate to award them additional benefits given fact that trial court's decision that one week statutory waiting period was constitutional stood as law of case because claimants had not challenged such decision, claimants' appeal was moot. Beam v. Iowa Employment Sec. Commission, 1978, 264 N.W.2d 742.

**DISQUALIFICATION FOR BENEFITS**

**96.5. Causes**

An individual shall be disqualified for benefits:

**1. Voluntary quitting.** If he or she has left his or her work voluntarily without good cause attributable to his or her employer, if so found by the department. But he or she shall not be disqualified if the department finds that:

a. He or she left his or her employment in good faith for the sole purpose of accepting other employment, which he or she did accept, and that he or she remained continuously in said new employment for not less than six weeks. Wages earned with the employer that he or she has left shall, for the purpose of computing and charging benefits, be deemed wages earned from the employer with whom the individual accepted other employment and benefits shall be charged to the employer with whom he or she accepted other employment. The department shall advise the chargeable employer of the name and address of the former employer, the period covered, and the extent of benefits which may be charged to the account of the chargeable employer. In those cases where the new employment is in another state, no employer's account shall be charged with benefits so paid except that employers who are required by law or by their election to reimburse the fund for benefits paid shall be charged with benefits under this paragraph. In

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§ 96.5

POLICE POWER

those cases where he or she left his or her employment in good faith for the sole purpose of accepting better employment, which he or she did accept and such employment is terminated by the employer, or he or she is laid off after one week but prior to the expiration of six weeks, the claimant, provided he or she is otherwise eligible under this chapter, shall be eligible for benefits and such benefits shall not be charged to any employer's account.

b. He or she has been laid off from his or her regular employment and has sought temporary employment, and has notified his or her temporary employer that he or she expected to return to his or her regular job when it became available, and the temporary employer employed him or her under these conditions, and the worker did return to his or her regular employment with his or her regular employer as soon as it was available.

c. He or she left his or her employment for the necessary and sole purpose of taking care of a member of his or her immediate family who was then injured or ill, and if after said member of his or her family sufficiently recovered, he or she immediately returned to and offered his or her services to his or her employer, provided, however, that during such period he or she did not accept any other employment.

d. The individual left employment because of illness, injury or pregnancy upon the advice of a licensed and practicing physician, and upon knowledge of the necessity for absence immediately notified the employer, or the employer consented to the absence, and after recovering from the illness, injury or pregnancy, when recovery was certified by a licensed and practicing physician, the individual returned to the employer and offered to perform services and the individual's regular work or comparable suitable work was not available, if so found by the department, provided the individual is otherwise eligible.

e. He or she left his or her employment upon the advice of a licensed and practicing physician, for the sole purpose of taking a member of his or her family to a place having a different climate, during which time he or she shall be deemed unavailable for work, and notwithstanding during such absence he or she secures temporary employment, and returned to his or her regular employer and offered his or her services and his or her regular work or comparable work was not available, provided he or she is otherwise eligible.

f. He or she is the principal support of his or her family, or is a widow, widower, legally separated from his or her spouse, or a single person, and he or she left his or her employing unit for not to exceed ten working days, or such additional time as may be allowed by his or her employer, for compelling personal reasons (if so found by the department), and prior to such leaving had informed his or her employer of such compelling personal reasons, and immediately after such compelling personal reasons ceased to exist he or she returned to his or her employer and offered his or her services and his or her regular or comparable work was not available, provided he or she is otherwise

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eligible; except that during the time he or she is away from his or her work because of the continuance of such compelling personal reasons, he or she shall not be eligible for benefits.

g. The individual left work voluntarily without good cause attributable to the employer under circumstances which did or would disqualify the individual for benefits, except as provided in paragraph "a" of this subsection but, subsequent to the leaving, the individual worked in and was paid wages for insured work equal to ten times the individual's weekly benefit amount, provided the individual is otherwise eligible.

h. "Principal support" shall mean exclusive of the earnings of any child of the wage earner.

i. The individual has left employment in lieu of exercising a right to bump or oust a fellow employee with less seniority or priority from the fellow employee's job.

**2. Discharge for misconduct.** If the department finds that the individual has been discharged for misconduct in connection with the individual's employment:

a. The individual shall be disqualified for benefits until the individual has worked in and has been paid wages for insured work equal to ten times the individual's weekly benefit amount, provided the individual is otherwise eligible.

b. Provided further, if gross misconduct is established, the department shall cancel the individual's wage credits earned, prior to the date of discharge, from all employers.

c. Gross misconduct is deemed to have occurred after a claimant loses employment as a result of an act constituting an indictable offense in connection with his or her employment, provided the claimant is duly convicted thereof or has signed a statement admitting that he or she has committed such an act. Determinations regarding a benefit claim may be redetermined within five years from the effective date of the claim. Any benefits paid to a claimant prior to a determination that the claimant has lost employment as a result of such act shall not be considered to have been accepted by the claimant in good faith.

**3. Failure to accept work.** If the department finds that an individual has failed, without good cause, either to apply for available, suitable work when directed by the employment office or the department or to accept suitable work when offered that individual, or to return to customary self-employment, if any. The department in co-operation with the employment office shall, if possible, furnish the individual with the names of employers which are seeking employees. The individual shall apply to and obtain the signatures of the employers designated by the department on forms provided by the department, unless the employers refuse to sign the forms. The individual's failure to obtain the signatures of designated employers, which have not refused to sign the forms, shall disqualify the individual from further benefits until requalified. To requalify for benefits after disqualification under this subsection, the

Average Cost Per Worker of Unemployment Insurance  
 12 Months Ended September 30, 1984

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<u>Rank</u>	<u>State</u>	<u>Average Cost Per Worker</u>
1	Alaska.....	\$521
2	Michigan.....	384
3	Pennsylvania.....	373
4	Illinois.....	316
5	Wyoming.....	314
6	Rhode Island.....	307
7	Idaho.....	304
8	Wisconsin.....	302
9	Washington.....	296
10	West Virginia.....	290
11	New Jersey.....	289
12	Oregon.....	285
13	Utah.....	271
14	Ohio.....	266
15	Kentucky.....	262
16	Iowa.....	250
17	North Dakota.....	244
18	Alabama.....	243
19	Louisiana.....	242
19	Nevada.....	242
20	Arkansas.....	225
21	District of Columbia.....	224
22	Maine.....	221
23	Delaware.....	219
24	Puerto Rico.....	216
25	Montana.....	214
26	California.....	210
26	Vermont.....	210
27	Massachusetts.....	204
27	Tennessee.....	204
28	Minnesota.....	200
29	Kansas.....	196
29	New York.....	196
30	Hawaii.....	193
31	Maryland.....	192
32	Virgin Islands.....	187
33	Colorado.....	179
34	Indiana.....	173
35	Connecticut.....	171
36	Mississippi.....	164
37	Missouri.....	163
37	North Carolina.....	163
38	Oklahoma.....	152
39	Virginia.....	151
40	New Mexico.....	147
41	Texas.....	134
42	South Carolina.....	133
43	Arizona.....	115
44	Georgia.....	107
44	New Hampshire.....	107
45	Nebraska.....	102
46	South Dakota.....	99
47	Florida.....	94

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