

Approved Arthur Douville 1-26-89
Date

MINUTES OF THE House COMMITTEE ON Labor and Industry

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

9:05 a.m./p.m. on January 17, 1989 in room 526-S of the Capitol.

All members were present except:

- Representative Barbara Lawrence - Excused
- Representative Kerry Patrick - Excused
- Representative Darrel Webb - Excused

Committee staff present:

- Kay Johnson - Committee Secretary

Conferees appearing before the committee:

- Ray Siehndel - Acting Secretary, Department of Human Resources
- Rita Wolf - Director of Division of Policy and Management Analysis, Department of Human Resources
- A.J. Kotich - Director of Administration, Department of Human Resources
- Bill Clawson - Chief of Benefits, Department of Human Resources
- Paul Bicknell - Chief of Contributions, Department of Human Resources
- Bill Layes - Chief of Research and Analysis, Department of Human Resources

The meeting was called to order at 9:05 a.m. by the chairman, Representative Arthur Douville. He announced that the committee would normally meet each Tuesday, Wednesday and Thursday at 9:00 a.m. for 1 (one) hour. Representative Douville stressed that committee members should try to work together to make progress in labor/management relations. In the past, advisory committees have been utilized and tremendously fine legislation has been passed by working together.

Ray Siehndel, Acting Secretary, Department of Human Resources addressed the committee and introduced his staff. The following staff members gave a brief overview of their respective areas:

- Rita Wolf - Director of Division of Policy and Management Analysis spoke about the Job Training Partnership Act (JTPA) and distributed a brochure about JTPA, attachment #1, and a map of Service Delivery Areas, attachment #2.
- A.J. Kotich - Director of Administration spoke on unemployment insurance, the Voluntary Quits Law, problems concerning the Employment Security Act, Benefit Payment Control, Labor/Management Relations Division and the Legal Department.
- Bill Clawson - Chief of Benefits spoke on benefits and new legislation. He handed out a brochure on benefits, attachment #3, and a handbook, attachment #4.
- Paul Bicknell - Chief of Contributions spoke on contributions options and tax rates.
- Bill Layes - Chief of Research and Analysis spoke on the Benefit Trust Fund and distributed a handout "Current Financial Position Of Kansas Unemployment Insurance Benefit Trust Fund", attachment #5. The fund is currently at \$405 million.

The meeting adjourned at 9:55 a.m. and the next meeting of the committee will be Wednesday, January 18, 1989 at 9:00 a.m. in room 526-S.



ON THE COVER

Governor Mike Hayden, upper left. Eddie Estes, KCET member from SDA I, upper right. Rita Wolf, KCET member from SDA II, middle right. KCET meeting--Dennis Taylor, Secretary of DHR, center--lower photo.

Helping Others; Helping Ourselves

Participation in JTPA is as American as private enterprise.

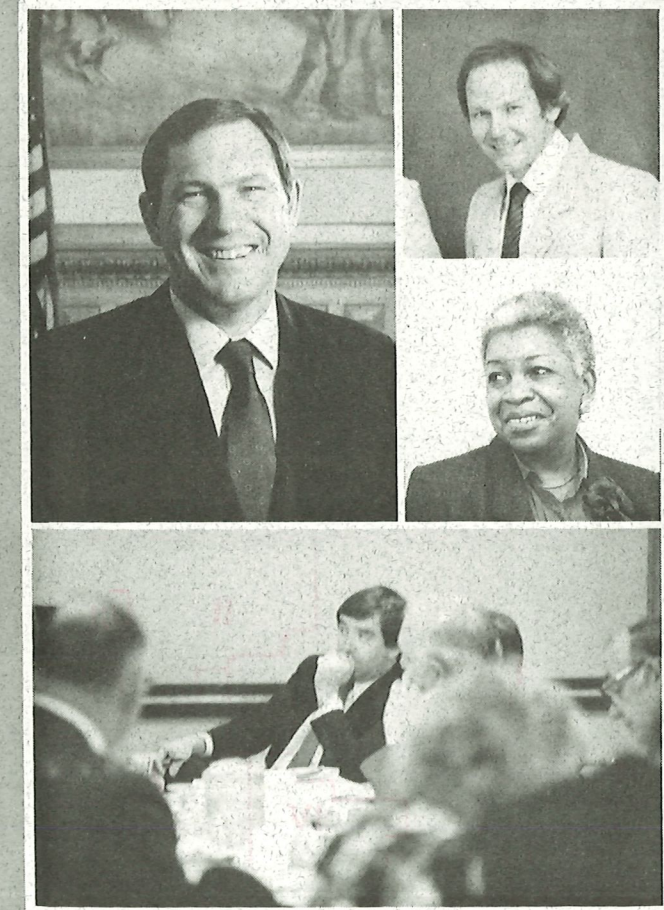
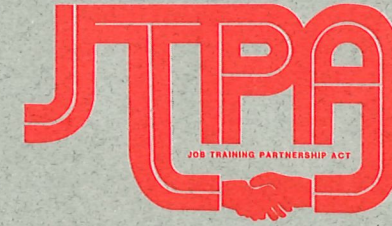
The benefits to the business leader may be as hard-hitting as the profit/loss sheet or as subtle as tapping into the volunteer spirit.

Business participation can be a response to surveys to help assess the future job market and the direction of economic development. Employers become most involved when they serve on local or state decision making councils.

The benefits include better trained workers whose skills are in demand and, of course, the indirect benefits from having fewer people on the welfare rolls.

JTPA programs offer the flexibility of customized training, so new or expanding businesses will have a local supply of skilled workers.

Even more direct benefits are realized by those employers who train workers on the job. The programs can reimburse employers for part of the trainee's salary. Some employers are eligible for tax credits for hiring or training targeted groups.



HOUSE LABOR AND INDUSTRY
Attachment #1
01-17-89

Decision Makers

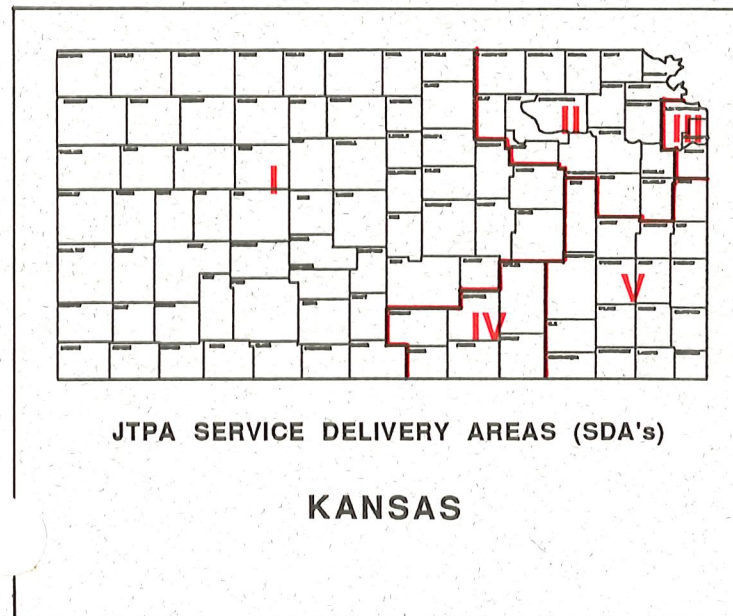
As its name implies, a primary feature of the Job Training Partnership Act (JTPA) is the forging of a public/private partnership.

JTPA enlists business leaders, representatives of labor, education, rehabilitation, and non-profit community groups to find the best way to use public funds for the greatest local benefit.

The Act also mandates a system of checks and balances to ensure the program goals are met.

The Governor is the administrator under JTPA. He appoints an advisory group, the Kansas Council on Employment and Training (KCET). With the advice of the KCET and using JTPA guidelines, the state has been divided into five Service Delivery Areas (SDAs). There is a board of Local Elected Officials (LEOs) for each SDA. LEOs name members for the Private Industry Council (PIC) for their respective SDAs.

The local units--the PICs and LEOs--decide who is going to deliver the services, who and how many are served and in what manner. This is laid out in a plan of service drawn up by the PIC and LEO. The plan is reviewed by the KCET and approved by the Governor. The state, through the Kansas Department of Human Resources (DHR), monitors the programs and measures "success."

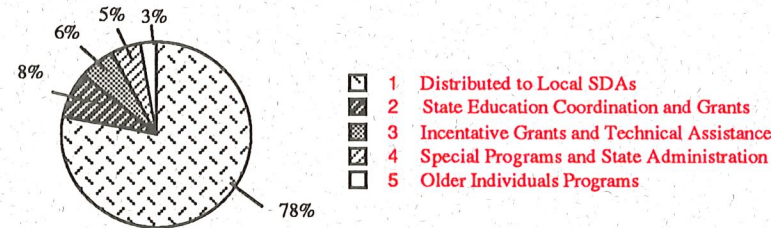


Funding

Under JTPA, the U.S. Department of Labor allocates funds to the Governor in the form of a block grant.

Most of the JTPA funds allocated to Kansas are under Title II-A, adult and youth programs, or under Title II-B, summer youth programs. Funds are allocated to serve dislocated workers through Title III.

State Distribution of Title IIA Dollars



The State distributes these funds to the SDAs by formula. Under Title II-B, all the funds are passed on to the SDAs. Under Title II-A, 78 percent of the allocation goes to the SDAs.

Of the remaining 22 percent of JTPA funds for state programs, certain percentages are designated for specific purposes. Three percent of the II-A allocation is administered by the Department on Aging for programs serving older workers, 55 years and older. Eight percent is for educational programs administered through the Department of Education in conjunction with local SDAs and other II-A programs. Six percent of the funds is used for technical assistance and incentive awards and five percent of the money pays for state administrative services (audits, staffing the KCET, systems design and maintenance and staff for the monitoring function).

Seventy percent of the funds distributed to the SDAs must go for training. The other 30 percent is used for administrative costs and support services to the clients.

Specific amounts, such as how much money will be spent to train and place a person, is determined by the PICs in each SDA.

The state also receives funds under JTPA Title III to retrain workers dislocated by a plant-closing or other massive work-reduction. Dislocated worker programs can receive Federal Discretionary Funds to establish special programs.

Eligibility

JTPA primarily serves the economically disadvantaged.

Disadvantaged may be defined as the person or family meeting the poverty income levels. Often these persons receive welfare support or food stamps. However, up to 10 percent of the clients served by JTPA need not qualify as economically disadvantaged but must face serious barriers to employment. This group might include persons with limited English language proficiency, displaced homemakers, school drop-outs, teenage parents, persons with disabilities, older workers, veterans or offenders.

At least 40 percent of the training funds under Title II-A must be used to train or place eligible youth--welfare recipients or school drop-outs. "Success" in youth programs is measured by a set of "youth competencies" such as pre-employment/work maturity, basic education and occupational skills.

Dislocated workers need not be economically disadvantaged. They include those laid-off or terminated as a result of a plant-closing or those who have lost their jobs when foreign competition has caused a plant closing or work reduction.

Training Options

Job training programs in Kansas fall into four major categories--on-the-job-training, classroom training, customized training or work experience.

The client earns while he or she learns during on-the-job-training (OJT). OJT also can be used to support industrial or economic development.

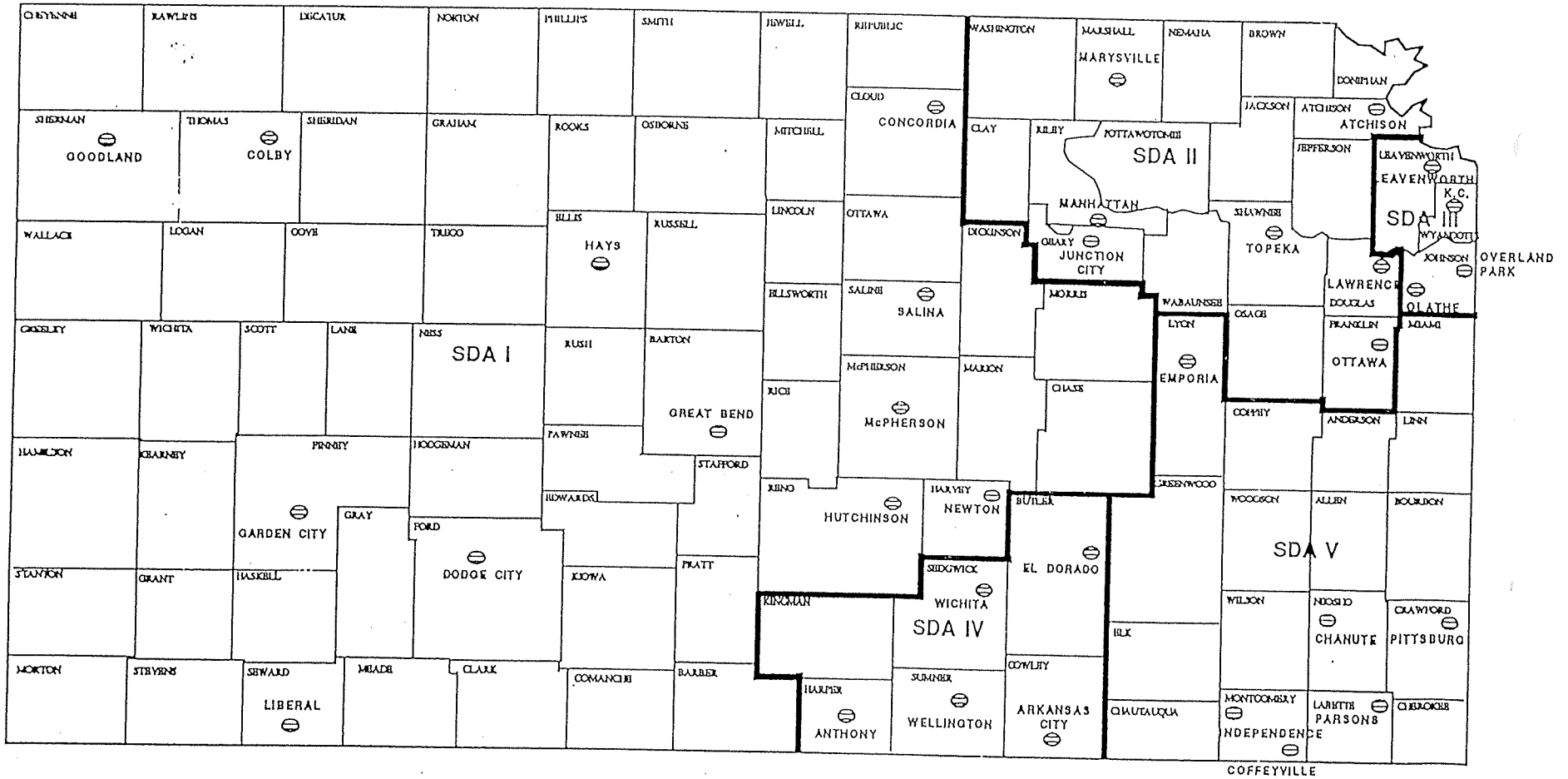
Classroom training may be occupational or educational. Education training may include remedial or continued education for youth.

Other classroom training may provide supplemental skills many take for granted. Individuals may be taught the importance of being on time, how to prepare for the job hunt, how to dress or perform on the job.

OJT and classroom training may be combined to serve the needs of specific employers (customized training).

Work experience is used for youth and is seen as one way to enhance employability through the development of good work habits and basic work skills. It also is used by a special cooperative job training program serving incarcerated youth throughout Kansas.

EMPLOYMENT & TRAINING SERVICE DELIVERY AREAS



If your claim is effective in: The base is the 12 months last:

January, February, March	September 30
April, May, June	December 31
July, August, September	March 31
October, November, December	June 30

NOTE: Wages are assigned to a quarter as they are paid, not when they are earned.

5. WHAT IS THE BENEFIT YEAR?

This is the one year period in which you may claim benefits. The benefit year usually begins on the Sunday preceding the filing date of your application. If you live in an area normally serviced by this agency on a monthly basis, back dating may be allowed under certain conditions.

6. WHAT IS THE WEEKLY BENEFIT AMOUNT?

This is the amount you may receive for a week of total unemployment. This amount is determined by multiplying your highest quarter wages by 4.25 percent. If this figure is higher than the current maximum weekly benefit amount, the maximum weekly benefit amount becomes your weekly benefit amount. If the figure is less than the current minimum weekly benefit amount, then the minimum weekly benefit amount becomes your weekly benefit amount. The maximum and minimum weekly benefit amounts are established each year by the Secretary of Human Resources in accordance with the Employment Security Law. Your unemployment insurance determination states the current amounts.

7. WHAT IS THE TOTAL BENEFIT AMOUNT?

The total benefit amount is the dollar amount you may receive during your benefit year. This is determined by: (1) Multiplying your weekly benefit amount times 26; (2) Divide the total of your base period wages by three. Compare these two answers. Your total benefit amount is the lesser of these two answers.

8. HOW SOON WILL I KNOW IF I CAN DRAW BENEFITS?

Ordinarily, within four working days a determination is mailed. This determination shows the dollar amounts that can be paid to you. If there are errors or incomplete information on the new claim form, additional time may be needed. Usually, your first check is mailed in the third week after the new claim is filed, if eligible and not disqualified.

9. IS A WAITING PERIOD AND HOW SET WAITING PERIOD CREDIT?

A waiting period week is usually the first week claimed after filing a new claim. You must serve and claim this week since the law requires it. You can be allowed waiting period credit by meeting the usual eligibility requirements. A waiting period week can be allowed during some of the disqualifications. The waiting period week is a nonpayable week.

10. WHEN MAY I BE ELIGIBLE FOR UNEMPLOYMENT INSURANCE BENEFITS?

You may be eligible for benefits if:

- a. You register for work with the Employment and Training Center.
- b. You serve and claim a one-week waiting period.
- c. You are unemployed. This means having no work at all; or work less than a full week and have gross wages of less than your weekly benefit amount.
- d. You are able to work. This means being able to perform your usual occupation or other work for which you are reasonably fitted by experience or training.
- e. You are available for work. To be available you must show that you desire a job and demonstrate this by seeking work.

11. WHAT IS A DISQUALIFICATION AND WHEN WOULD THIS APPLY TO ME?

Even though you meet the other requirements, you may be disqualified from receiving benefits under certain provisions of the Law. A disqualification suspends or denies payments when you are unemployed because of your own act; are claiming or receiving benefit payments under unemployment insurance law of another state law or federal law; or when fraudulent claims are filed. Disqualifications are explained as follows:

- a. You are disqualified beginning with the day after the separation until you become reemployed and have insured earnings of at least three times your determined weekly benefit amount if you:

- (1) Voluntarily leave work without good cause attributable to the work or the employer.

There are eleven specific exceptions whereby benefits can be payable. Ask your claims representative for further information.

- (2) Were discharged for misconduct connected with the work.

There are some specific circumstances that are not disqualifying. Ask your claims representative for further information.

- (3) Failed without good cause to apply for or to accept suitable work when offered by the employment office or an employer.

- b. You are disqualified if you were discharged for gross misconduct connected with the work until you are reemployed and have insured earnings of at least eight times your determined weekly benefit amount. In addition, all wage credits earned from the employer who discharged you for gross misconduct are cancelled.

- c. You can be disqualified for a period of one year for making false statements or for withholding information to obtain more benefits than due.

- d. Indefinite disqualifications -- you are denied benefits for each week in which:

- (1) You are unemployed because of a labor dispute in which you are interested, participating or financing.

- (2) You are claiming or receiving unemployment insurance benefits under another state or federal law.

- (3) You are receiving compensation for temporary or permanent total disability under the Workers Compensation Law of a state or the United States.

- e. Other disqualifications:

- (1) Employees of Educational Institutions -- many employees of educational institutions are disqualified from benefits between terms if they had a contract or reasonable assurance for their work in a recently completed academic year or term and have a contract or reasonable assurance of employment with an educational institution in the same or similar position for the next academic year or term.

- (2) School bus or other motor vehicle drivers employed by a private contractor to transport pupils, students, and school personnel to or from school-related functions or activities for an educational institution are disqualified for benefits between academic years or terms if they have a contract or reasonable assurance of employment with a private contractor for the next academic year.

- (3) Employees of governmental entities and certain nonprofit organizations that provide services to

or on the part of an educational institution are disqualified for benefits between academic years or terms if they have a contract or reasonable assurance of employment for the next academic year or term.

- (4) Professional Athletes -- Unemployment insurance benefits based on wage credits earned as a professional athlete are not available between seasons to individuals who have been employed in the past sports season as a professional athlete and have a reasonable assurance of being again employed as a professional athlete in the following sports season.

- (5) Illegal Aliens -- Unemployment insurance benefits based upon wages earned while working in the United States illegally are not available when unemployed. Information concerning alien status is required.

- (6) Pensions, Retirement Pay, etc. -- Your weekly benefit amount is reduced by the amount contributed to by the employer if you are receiving a governmental or other pension, retirement or retired pay, annuity or other similar periodic payment under a plan maintained by a base period employer.

- (7) Students -- An individual who is registered at and attending an established school, training facility or other educational institution, or is on vacation during or between two successive years or terms is disqualified for benefits unless, concurrent with attending school, the individual engaged in full-time employment or is attending approved training.

12. WHAT IS AN INELIGIBILITY?

- (1) You are not able to perform the duties of your customary occupation or the duties of other occupations for which you are reasonably fitted by training or experience.

- (2) You do not pursue a full course of action most reasonably calculated to result in reemployment.

13. WHAT APPEAL RIGHTS DO I HAVE?

If you are determined ineligible or are disqualified for benefits, or your benefits are reduced or denied for any reason, you are mailed a notice in writing stating the reason for the determination. You may file an appeal to a referee within 16 days from the date any determination was mailed to you.

If you disagree with the decision of the referee, you may make further appeal to the Board of Review and then on to the courts. The appeal must be made within 16 days.

You may file an appeal on your own or by contacting any Unemployment Insurance Office of the State of Kansas or any other state. Your former employer is also an interested party to your claim and has the same appeal rights as you.

If you file an appeal and remain unemployed, you should continue to file weekly claims pending the results of the appeal.

14. CAN I FILE A CLAIM AGAINST ANOTHER STATE?

You may file a claim against any state of the United States, the District of Columbia, Puerto Rico, the Virgin Islands and Canada.

If you have wages in two or more states, you may request the wages be combined by transfer to the state in which you file your claim. If you want more information on a combined wage claim, contact the claims representative.

15. APPROVED TRAINING

You may be enrolled in vocational or technical training or basic education skills and receive unemployment insurance benefits provided that the training is approved. For additional information or to make application for approved training under the Kansas Employment Security Law, contact your nearest unemployment insurance claims representative.

16. UNEMPLOYMENT INSURANCE BENEFIT PAYMENTS REPORTABLE AS INCOME

Benefits are subject to income tax depending upon your tax filing status. The Internal Revenue Service can furnish complete information on how to report and compute the tax. The Department of Human Resources mails a statement, form 1099-UC, in January each year showing the amount of benefits paid to you.

17. RELEASE OF INFORMATION

Information in an unemployment insurance claim file is confidential and cannot be released without positive identification. Information from a claim file can be released to federal and state officials in the performance of their official duties for the purpose of income and eligibility verification. All public officials must hold the files or information confidential.

Important Points to Remember!

.... Do not accept hearsay information about unemployment insurance. If you are unemployed, go to your nearest Unemployment Insurance Office and file a claim.

.... When you have questions or do not understand something about unemployment insurance, ask the claims representative for help.

.... You do not need to employ anyone to help you in securing your rights to unemployment insurance. A claims representative will accept your claim and give you any information and help you may need.

.... If you work, you must report all earnings, including any vacation or holiday pay, for any week you file a claim. All earnings from employment are reportable when earned. You may earn 25% of your determined weekly benefit amount, up to a maximum of \$47, before your benefits are reduced for earnings from employment.

.... You must be careful to avoid making false statements when filing a claim. Do not accept unemployment insurance payments obtained by misrepresentation. Do not certify you were unemployed or available for work for a week if you were working. The law provides a severe penalty for this offense.

.... If you return to steady work, your claim becomes inactive. If you again become unemployed, you must report to an unemployment insurance claims representative to re-open your claim. The mailing of a weekly claim form does not re-open your claim.

.... If you plan to be away from your home area and intend to continue filing weekly claims, contact your claims representative for filing instructions. If you move to another state, contact the nearest Unemployment Insurance Office and they will assist you in filing a claim. Take with you all claim documents that have been mailed to you.

Kansas Unemployment Insurance Offices

DISTRICT U.I. OFFICE NO. 1
552 State Avenue
Kansas City, Kansas 66101-2464
(913) 281-3800

DISTRICT U.I. OFFICE NO. 2
8417 Santa Fe Drive
Overland Park, Kansas 66212-2749
(913) 341-9307

DISTRICT U.I. OFFICE NO. 3
1430 S.W. Topeka Boulevard
Topeka, Kansas 66612-1880
(913) 296-1724

DISTRICT U.I. OFFICE NO. 4
203 N. Tenth, P.O. Box 1817
Salina, Kansas 67402-1817
(913) 827-0395

DISTRICT U.I. OFFICE NO. 5
501 E. Pawnee, P.O. Box 16900
Wichita, Kansas 67216-0900
(316) 262-3242

DISTRICT U.I. OFFICE NO. 6
518 N. Washington, P.O. Box 1799
Hutchinson, Kansas 67504-1799
(316) 669-8181

DISTRICT U.I. OFFICE NO. 7
402 E. Second, P.O. Box 877
Wichita, Kansas 67201-0877
(316) 266-8620

DISTRICT U.I. OFFICE NO. 8
705 N. Locust, Drawer A
Pittsburg, Kansas 66762-0605
(316) 232-2080

KANSAS DEPARTMENT OF HUMAN RESOURCES
INTERSTATE CLAIMS OFFICE
401 S.W. Topeka Boulevard
Topeka, Kansas 66603-3182
(913) 296-3075

This pamphlet is for information purposes only and does not have the force or intent of law.

State of Kansas

Unemployment Insurance Benefits

1. WHAT IS UNEMPLOYMENT INSURANCE?

This insurance is also known as unemployment compensation. It insures your wages so that you may have an income on a reduced basis when temporarily without a job.

In Kansas the worker pays nothing toward unemployment insurance coverage. The employer pays all of the cost in the form of a payroll tax. Unemployment insurance is not a part of Social Security nor is it a welfare program.

2. CAN ANYONE MAKE APPLICATION FOR BENEFITS?

Yes. To have your application allowed, however, you must have sufficient wages from insured employment. This means work for an employer who is required to pay the taxes on your wages into the unemployment trust fund. This can also include military service of the armed forces of the United States and civilian employment with an agency of the Federal Government.

3. HOW DO I QUALIFY FOR BENEFITS?

You must have received wages from insured employment in at least two (2) quarters of your base period, and those wages must equal thirty (30) times your weekly benefit amount (see item 6).

4. WHAT IS THE BASE PERIOD?

The base period is 12 months in duration. Wages from insured employment paid to you during this 12-month period are used to determine your weekly and total benefit amounts. Base periods are as follows:

HOUSE LABOR AND INDUSTRY
Attachment #3
01-17-89

KANSAS

DEPARTMENT OF HUMAN RESOURCES

HANDBOOK FOR EMPLOYERS

A guide to
simplifying the
Kansas
Employment
Security
Law



Stapleton #1 c. 1920 at El Dorado, Kansas

HOUSE LABOR AND INDUSTRY
Attachment #4

81-17-89

HISTORY

Unemployment insurance was given legislative approval in response to the Great Depression, when more than 25 percent of the adult population was unemployed. To reduce the impact of a future economic downturn, the Kansas Employment Security Law was enacted in 1937 following the passage and creation of a federal-state employment security system by the Federal Social Security Act of 1935. Currently the Kansas law is designed to provide two basic services: 1) job placement through Job Service; and 2) the administration of the Unemployment Insurance Program. Through the years, amendments to the law have been enacted to meet the demands of the times and the public.

The Job Service program has a primary objective of matching workers to jobs and providing a source of qualified workers for employers. As a clearinghouse, Job Service can shorten periods of unemployment by getting people back to work.

Unemployment or Job Insurance is an insurance program that provides temporary, weekly unemployment checks to qualified unemployed workers. The Contributions Branch is responsible for the collection of state unemployment tax from subject employers. The Benefit Branch is responsible for the determination of claimant eligibility and the subsequent payment of unemployment benefits. Unemployed workers must meet specific eligibility requirements in order to receive unemployment benefits.

Business, labor and government credit this program as a major force in reducing the severity of the recessions of 1975 and the 1980s.

The cover photograph is courtesy of the "Kansas State Historical Society."

FOREWORD

This guide was compiled and published by the Kansas Department of Human Resources, to help employers understand their rights and responsibilities under the Kansas Employment Security Law (K.S.A. 44-701 et seq.). Statements in this booklet are intended for general information purposes and do not have the effect of law or regulation. The information contained herein does not cover all phases of the law nor answer all questions. Specific questions should be directed to the Contributions field representative or district unemployment insurance office located in your area. Consult the directories in the back for the office to which you should direct your inquiry.

**STATE OF KANSAS—DEPT. OF HUMAN RESOURCES
401 S.W. TOPEKA BOULEVARD
TOPEKA, KS 66603-3182**

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SECTION I.

Employer Liability

All employing units doing business in Kansas are subject to the provisions of the Employment Security Law. However, not all employing units are subject to the taxing provisions of the law. Coverage is determined by the type and nature of the business, the number of workers employed, and the amount of wages paid for services in employment.

Every employing unit who begins business operations in Kansas is required to file form K-CNS 010, "Status Determination Report," within 15 days of the date wages were first paid for employment. Upon receipt of the completed form, a determination of employer liability will be made and the employing unit notified accordingly.

You are automatically liable for coverage if you:

- acquire all, or substantially all of the employing enterprises, organization, trade or business, or substantially all of the assets of another employer subject to this act.
- are liable to the federal government for Federal Unemployment Tax (FUTA).
- are a state or local governmental organization or an instrumentality of a state or local government.

You will establish liability for coverage if:

- your employment is in a business other than agricultural, domestic, or certain qualifying nonprofit organizations, and you have one or more employees who work for any portion of a day in twenty different weeks in a calendar year, or if your gross payroll for any calendar quarter is \$1500 or more.

- your employment is agricultural, and you employ ten or more workers for any portion of a day in twenty different weeks in a calendar year, or have a payroll of \$20,000 or more cash wages in any one calendar quarter.
- your employment is domestic service performed in a private home, local college club, fraternity or sorority, and you have a quarterly payroll of \$1000 or more cash wages in any one calendar quarter.
- you qualify as a nonprofit organization for unemployment insurance purposes. To qualify you must have been issued a 501(c)(3) exemption letter by the Internal Revenue Service and employ four or more workers for any portion of a day in twenty different weeks in a calendar year.
- your employment follows a period of less than three years' inactivity in which your previously established unemployment insurance account was never officially terminated.
- you are not otherwise subject to the taxing provisions of the law and you voluntarily elect to become a covered employer for a period of not less than two calendar years.

Period of Liability

If you meet liability requirements at any time during a year, you must file an "Employer's Quarterly Wage Report and Contribution Return" for all quarters of that year in which you had any employment.

SECTION II.

Federal Unemployment Tax (FUTA)

Unemployment insurance is financed by both federal and state payroll taxes. The Federal Unemployment Tax is used to finance all administrative expenses of the federal/state unemployment insurance system and the federal costs involved in extended benefits. The Kansas unemployment tax is used only for the payment of benefits to qualified unemployed workers.

Most employers liable for Kansas unemployment tax are also liable for Federal Unemployment Tax

(FUTA):

If your employment is agricultural, you are liable if you employ ten or more workers for any portion of a day in twenty different weeks in a calendar year, or have a payroll of \$20,000 or more cash wages in any calendar quarter.

If your employment is domestic service, you are liable if you have a quarterly payroll of \$1000 or more cash wages in any one calendar quarter during the current or previous calendar year.

If your employment is in a business other than agricultural, domestic, or nonprofit organization exempt under 501(c)(3) of the Internal Revenue Code, you are liable if you have one or more employees who work for any portion of a day in twenty different weeks in a calendar year, or if your gross payroll for any calendar quarter is \$1500 or more.

Nonprofit organizations exempt under 501(c)(3) and governmental entities are not subject to the Federal Unemployment Tax Act.

Under the current Federal Unemployment Tax Act, a payroll tax of 6.2 percent is levied on the first \$7000 annual earnings paid each employee. As an enticement for states to maintain their own unemployment insurance programs, federal law provides a tax credit offset of 5.4 percent for contributions paid timely into an approved state unemployment insurance fund.

FUTA Tax Rate—6.2%
(less) Employer Credit—5.4%
Net FUTA Tax— .8%

Kansas employers subject to FUTA, regardless if their experience rate is lesser or greater than 5.4 percent, are allowed the 5.4 percent credit.

Form 940, "Employer's Annual Federal Unemploy-

ment Tax Return" must be filed with the Internal Revenue Service on or before February 1st (or February 10th if all deposits are timely paid) following a year liability requirements are met. Federal unemployment tax should be computed on a quarterly basis to determine if a deposit is required for any of the first three quarters. To compute, multiply that part of the first \$7000 of each employee's annual wages paid during the quarter by .008. If the tax due is more than \$100, it must be deposited by the end of the next month. If the tax due is less than \$100, no deposit is required, but it must be added to the next quarter(s) in determining the \$100 threshold.

Example: If the tax for each of the first two calendar quarters is \$60, no deposit is required for the first quarter. However, at the end of the second quarter a deposit is required because the total undeposited tax is now more than \$100 ($\$60 \times 2 = \120). If the tax for the third quarter is more than \$100, a deposit is required.

The Internal Revenue Service penalizes an employer for untimely payment of state contributions by reducing the allowable offset credit. To insure maximum credit, an employer should make certain that those contributions paid into the state unemployment fund are paid timely.

SECTION III.

Covered and Excluded Employment

Liability under the Kansas Employment Security Law is incurred when an employer pays the required remuneration to persons in employment, or engages the required number of persons in employment as described in Section I.

Covered Employment

The law defines employment as any service, unless specifically excluded, performed for compensation under a contract of hire, whether the contract is expressed or implied, written or oral, and without regard to whether the service is performed on a part-time, full-time, or casual basis.

Employment is service performed by an active officer of a corporation, including professional and closely-held corporations, or any employee under the common law employer-employee relationship. Employment also includes specific types of services, such as agent driver and commission salesperson.

Terms such as regular employment, full-time em-

ployment, commission sales, casual labor, temporary employees, part-time employees, contract for hire, teenage workers, etc., are all different terms for describing employment. These items generally constitute employment and are usually reportable.

A detailed explanation of the various specified persons defined to be employees is not practical. Contact your local field representative for any specific questions you might have.

State of Jurisdiction

Generally, if an employee works entirely within Kansas, that employee is covered under Kansas law and all payments for services are reportable to Kansas. However, when an employee performs services in Kansas and other states, the question of whether that employee is covered by the Kansas law is determined by one of the four tests listed below. Similar tests have been adopted by a majority of the states. These uniform provisions have the objective of avoiding conflicts and overlapping coverage be-

tween states where an employee performs services in more than one state for a single employer.

These tests require the use of four conditions which are applied in successive order. Once a condition is met, jurisdiction is established and no further test is considered. The tests must be applied to each employee, not the employer.

- (1) **Localization of Services**—If services are performed entirely within a state, that is the state of jurisdiction. If some of the services are performed outside the state and such services are only isolated, temporary or incidental, then they are deemed to be localized within the state where the majority of the services are performed.
- (2) **Base of Employee's Operations**—If services are not localized, then the state of jurisdiction is the state from which an employee customarily starts out to perform services and customarily returns for employer instruction or communication, to replenish stock, to repair equipment, or to perform other employment-related activities.
- (3) **Place of Direction and Control**—If neither of the above tests apply, then the state of jurisdiction is the state from which the employee's services are directed and controlled.
- (4) **Employee's Residence**—If none of the above tests apply, then the state of jurisdiction is the state in which the employee resides, provided the employee performs some services there.

Kansas, as well as most other states, participates in making reciprocal arrangements with appropriate and duly authorized agencies of other states. These arrangements are made in order to prevent the reporting of a worker's wages to more than one state, as well as, to concentrate and simplify an employer's unemployment tax reporting.

The Kansas law permits an election to cover multi-state work if the worker:

1. performs some service in Kansas;
- or
2. has a residence in Kansas;
- or
3. has an employer which maintains a place of business in Kansas.

An employer may make an election to cover multi-state workers in Kansas by filing form K-CNS 412, "Employer's Election to Cover Multi-State Workers under the Kansas Employment Security Law," with the Chief of Contributions, Department of Human Resources, 401 Topeka Boulevard, Topeka, Kansas 66603-3182. The election must be approved by all states where the individual worker may do some

work for the employer and under whose law they might otherwise be covered.

Since questions of jurisdiction of coverage are technical, an employer confronted with this type of situation should contact their field representative for a determination.

Excluded Employment

The services of some workers are excluded from coverage under the Kansas Employment Security Law. The employment and earnings of workers in excluded employment cannot be used to qualify them for unemployment insurance benefits. However, employment performed for a liable employer is covered employment unless specifically excluded.

Employment or payrolls connected with the following types of services are excluded from coverage:

- ° Independent contractors are excluded from coverage under the Kansas Employment Security Law. These are persons who are actually in business for themselves and hold themselves available to the general public to perform services.

While the law does not define an independent contractor, court decisions have held that the common law tests of master and servant must be applied in making determinations of whether services rendered by an individual are in the capacity of an employee or independent contractor.

The Kansas Employment Security Law provides two specific tests to be applied to the worker's service to determine if the service constitutes that of an independent contractual nature (K.S.A. 44-703).

1. Such individual has been and will continue to be free from control or direction over the performance of such services, both under the individual's contract of hire and in fact.
2. Such service is either outside the usual course of the business for which such service is performed or that such service is performed outside of all the places of business of the enterprise for which such service is performed.

These tests are of a conjunctive nature and BOTH MUST BE MET for a worker to be considered as an independent contractor, rather than an employee.

The degree of control necessary to establish an employer-employee relationship must be assessed with regard to the custom and usage surrounding the performance of the particular service involved. A thorough examination of the employer-employee relationship should be made before classifying a person as an independent contractor.

Since matters concerning the status of persons as employees or independent contractors are often complex, it is recommended that employers contact their local field representative for a determination.

- Services covered by another unemployment insurance law (such as Railroad Retirement Act and federal employees).
- Services performed by an individual in the employ of a son, daughter, or spouse, or by a child under 21 years of age employed by the child's parents. This family exemption does not apply to any corporation. It is applicable only for an individual proprietorship or a partnership if the relationship of the exempt member is the same for all partners of the partnership.
- Services performed for a church, convention, or association of churches, or an organization which is operated primarily for religious purposes and is owned, operated, controlled, or principally supported by a church, or a convention, or association of churches.
- Services performed by carriers under 18 years of age in the delivery or distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution.
- Services of an individual performed for an organization exempt from federal income tax as set forth in Section 501(a) of the Federal Internal Revenue Code, if wages for such services are less than \$50 per calendar quarter.
- Services of an elected official, member of a legislative body, or member of the judiciary of the state or its political subdivision in the performance of the duties of such office or position.

- Services performed as an insurance agent or solicitor, if all such service is performed for remuneration solely by way of commission.
- Services performed as a qualified real estate agent, if remuneration for services is directly related to sales or other output and the services are performed pursuant to a written contract and the contract provides that the individual will not be treated as an employee.
- Services performed for an employer by an extra in connection with any phase of motion pictures, or television, or television commercials for less than 14 days during any calendar year. (This exclusion shall not apply to any employer which is a governmental entity or any employer described in section 501(c)(3) of the federal internal revenue code of 1954).
- Services performed by oil and gas contract pumpers performing pumping and other related services on one or more oil or gas leases or on both oil and gas leases, relating to the operation and maintenance of such leases on a contractual basis. "Services" does not include services performed for a governmental entity or exempt nonprofit organization.
- Other exemptions include certain services performed by students, inmates of correctional institutions, hospital patients, recipients of certain rehabilitation work-relief and work-training programs.

Any employer who is in doubt whether or not wages for services are reportable should contact their local field representative, or write to the Contributions Branch of the Department of Human Resources, 401 Topeka Boulevard, Topeka, Kansas 66603-3182.

SECTION IV.

Wages

The term "wages" for the purpose of unemployment insurance means all remuneration for services rendered including salaries, commissions, bonuses, vacation and holiday pay, severance pay, and the cash value of all remuneration, including benefits, in any medium other than cash. This includes:

- Salaries, commissions, and bonuses before deductions.
- Any amount actually drawn by an employee from a drawing account.
- Advances against commissions.

- Payments made to corporate officers, including corporate officers of a subchapter S corporation.
- Tips and gratuities when reported in writing to the employer by the employee. Employees must provide a written statement reporting all tips received if they total \$20 or more in a month.
- Sick pay and accident disability payments. Payments made by a third party, i.e., insurance companies, are reportable. The third party is considered the employer and responsible for the correct reporting thereof, unless they report sick

pay payments to the employer.

- Employer and employee contributions into a 401(k) Deferred Compensation Plan.
- Severance pay or dismissal payments irrespective of whether the employer is legally required to make such payment.

The following payments are not considered to be wages:

- Medical or hospitalization expenses in connection with sickness or accident disability.
- Death benefits for employees.
- Certain trusts, annuity plans, bond purchase plans, or simplified pension plans purchased on behalf of an employee or the employee's beneficiary.
- Certain benefits under a cafeteria plan.
- Payment of the employee's share of social security for domestic and agricultural workers.
- Remuneration paid in any medium *other than cash*

to an employee for service *not* in the employer's normal course of business or trade.

- Moving expenses paid by an employer for an employee.
- Payment made to an employee or his dependents upon or after termination of the employment relationship because of death or disability retirement.
- Remuneration for agricultural labor paid in any medium other than cash.
- Payment of dependent care assistance programs for employees under a qualified plan.
- Meals or lodging furnished by the employer for the convenience of the employer.
- Payment made to a survivor or estate of a former employee after the calendar year in which the employee died.
- Employee achievement awards, qualified scholarships and certain fringe benefits.

SECTION V.

Methods of Financing Unemployment Compensation Programs

Liable employers, under the Kansas Employment Security Law, fall into one of three main categories, either "contributing," "reimbursing," or "rated governmental," depending upon the method of financing the employer uses to satisfy the unemployment compensation tax liability.

While the majority of liable employers in Kansas are required to be "contributing" employers, provisions of the law specify that nonprofit organizations exempt under 501(c)(3) of the Internal Revenue Code and governmental entities may elect an alternative method to finance their tax liability. Each of the three payment options are listed below with an explanation of each:

"Contributing" Method:

All employers in Kansas, except governmental entities and 501(c)(3) non-profit organizations, are required to be contributing employers; however, at their option they also may select the contributing method of payment. A contributing employer is required to report total wages paid each employee during a quarter, but pays taxes based upon an \$8000 taxable wage base as defined in the law.

"Reimbursing" Method:

This alternative payment method is available only to government entities or nonprofit organizations which are exempt under the Internal Revenue Code, Section 501(a) and specifically described in Section 501(c)(3). With this option, the employer reports total wages paid each employee each quarter, but pays no tax at the time. Instead, this option requires the employer to reimburse the fund 100 percent for any benefits paid to their former employees. Also, this option does not have a noncharge provision for benefits as do the other two options. Election of this option must be for a minimum of four complete calendar years.

Bond Required—

A 501(c)(3), or governmental employer, electing the reimbursing option will be required to obtain a surety bond or post a surety deposit with the department in the amount of 3.6 percent of the organization's taxable wages (or estimated amount of taxable wages) paid during the one-year period immediately preceding the date of election.

Within this option, extended benefits for a governmental entity are charged 100 percent to the

employer's account. Extended benefits for a 501(c)(3) organization are charged 50 percent to the employer and 50 percent to FUTA.

“Rated Governmental” Method:

This alternative payment method is only available to a governmental entity. This employer reports total wages paid each employee each quarter and pays tax on total wages. Election to this option is for a minimum of four complete calendar years.

A new rated governmental employer is assigned a rate for each year until it becomes eligible for a computed rate. The assigned rate is based upon the benefit cost experience of all rated governmental employers during the previous fiscal year ending March 31. Generally, after three years the employer becomes eligible for a computed benefit cost rate.

Most governmental entities operate on a fiscal-

year budget and require a much earlier notification of their future tax liability. The rated governmental payment method meets this special need since the computation date is March 31 and permits notification of an employer's benefit cost rate in June of each year. The following points should be noted:

1. Rated governmental employers are eligible to participate in the noncharge provisions of the law (refer to the explanation of noncharge in the Benefit's section).
2. The computed benefit cost rate for eligible employers will be based upon an employer's own experience and an adjustment factor which is used to recover the cost of non-charged benefits paid to former employees of rated governmental employers.
3. The rates will vary among employers, but no rate can be less than 0.10 percent.

SECTION VI.

Contribution Rates

(applicable to contributing employers only)

All Kansas employers, determined liable under the “contributing” provision of the act, pay into the Unemployment Trust Fund maintained to distribute unemployment insurance benefits to qualified unemployed workers. The majority of state employers—called contributing employers—finance their unemployment tax liability by paying contributions determined by multiplying a specified contribution rate times a taxable payroll determined on an \$8000 wage base earned by each employee during a calendar year. Contributing employers submit, quarterly, form K-CNS 100, “Employer's Quarterly Wage Report and Contribution Return,” to report wages and pay the amount of tax due.

Newly Liable Employer Contribution Rates

A newly liable contributing employer is assigned a tax rate based upon the major industry of the business. After three or four years, depending upon when original liability was established, the business will become eligible for an experience-computed tax rate.

Experience Rated Employer Contribution Rates

Experience rating is a procedure for varying employer rates and allocating costs of the UI program

in relation to the employer's actual and potential risk with unemployment. This is accomplished by the department keeping an individual experience rating account for each liable employer. The account is credited with all tax payments and debited with all charged benefits. This provides an opportunity for contributing employers to “earn” a tax rate based on their own individual experience and their potential risk of unemployment. The procedure also helps to ensure an adequate trust fund balance.

At the close of each fiscal year, June 30, computations are begun on each contributing employer's tax rate for the succeeding calendar year. This computation involves the following steps and factors.

1. Account Balance

The difference between the total contributions paid and the total benefits charged is the account balance. This indicates an employer's actual experience with unemployment.

Total contributions paid includes contributions paid for all prior years and for the first and second quarters of the computation year, if all payments have been received on time.

Total benefits charged includes benefits paid which have been charged against the employer's experience rating account in all prior years and

during the first and second quarters of the computation year.

2. Average Annual Payroll

The average of the taxable payrolls for the last three calendar years immediately preceding the computation date (or past two years for some new employers who have completed only two years of liability). This figure indicates an employer's potential risk in regard to unemployment.

3. Reserve Ratio

To obtain this percentage figure, the account balance is divided by the average annual payroll and the result multiplied by 100.

$$\frac{\text{Account Balance}}{\text{Average Annual Payroll}} \times 100 = \text{RR}$$

RR = Reserve Ratio (decimal)

An employer's basic contribution rate is fixed according to the reserve ratio table in the law. The basic rate is then adjusted as provided in the so-called "size of fund control" formula in the law which compares the total payroll with the size of the Employment Security Trust Fund. Employers with a positive balance and eligible for computed rates are divided into 21 groups in accordance with the relative size of their reserve ratio in comparison to all other eligible positive-balanced contributing employers. Each rate group contains approximately 4.76 percent of the taxable wages paid by all eligible employers. These employers are placed in order or "arrayed" by reserve ratio with the highest placed in rate group one and the lowest at the bottom in rate group 21. The higher the reserve ratio, the more favorable the contribution rate.

Negative Account Balanced Employers

When the benefits charged to an employer's account exceed taxes paid and credited to that account, tax rates are based upon the employer's negative reserve ratio.

All eligible contributing employers with a negative account balance are assigned the maximum rate provided in the law of 5.4 percent and are not included in the experience rate computation previously outlined.

In addition to the maximum rate, negative-account-balanced employers are subject to a surcharge. The surcharge is based upon the size of the employer's negative reserve ratio with a minimum of 0.1 percent to a maximum of 1.0 percent.

Notification of Charges

In September of each year form K-CNS 403, "Notice of Benefit Charges," is mailed to all contributing employers. This notice is a statement of an employer's pro rata share of all benefit payments charged to their experience rating account during the twelve-month period immediately preceding the computation date of June 30. These benefit charges will be used in the computation of the next calendar year contribution rate. Each employer should examine this notice carefully to insure its accuracy. Any questions regarding the pro rata charge of benefits, or a request for a redetermination of a benefit charge must be made within 15 days from the mailing date of this notice. The employer's correspondence and any supporting documentation should be directed to: Department of Human Resources, 401 Topeka Boulevard, Topeka, Kansas 66603-3182, Attn: Benefit Inquiries.

Notification of Rates

In December of each year form K-CNS 404, "Experience Rating Notice," is mailed to all contributing employers. This notice provides each employer with essential information concerning the status of the employer's experience rating account and the contribution rate for the next calendar year. The determination of the contribution rate becomes conclusive and binding upon an employer unless within 15 days from the mailing date of this notice, the employer requests a review and redetermination and sets forth in writing the reasons for the request.

Voluntary Payments

Employers are permitted to make voluntary contributions for the purpose of obtaining a more favorable contribution rate.

As a part of the Experience Rating Notice, each contributing employer receives a "voluntary contribution computation." An employer may, within a 30-day period immediately following the date of mailing, make a voluntary contribution to their experience rating account for the purpose of obtaining a reduced rate. The voluntary contribution computation provides the employer with the exact amount necessary; however, the employer must determine if the voluntary contribution payment is beneficial. The reduction in the experience rate resulting from voluntary contributions for positive-account-balanced employers cannot exceed two rate groups. Negative-account-balanced employers may make a voluntary contribution in the amount of their negative balance and receive the rate of group 21,

or make additional voluntary payments to reduce the rate to that of group 20. Such voluntary contributions will be credited to the employer's experience account and the experience rate for the current calendar year will be recomputed. Voluntary contributions are not refundable, nor can they be used to offset FUTA taxes.

Transfer of Employer's Experience Account

When all or part of a subject employer's organization, trade or business is transferred to another, several provisions of the Kansas Employment Security Law control the transfer of the experience factors.

Mandatory Transfer

A mandatory transfer of a predecessor employer's experience rating factors is required whenever the successor employer is substantially owned or controlled by the same interests. Some examples when mandatory transfer applies are:

- Individual owner incorporates the business and the individual is the only or the controlling corporate officer.
- A partnership incorporates and the partners are now the only corporate officers.

- One corporation is acquired by another having the same corporate officers.

Voluntary Transfer

When both parties to the transfer represent different interests, the successor employer may make a voluntary election within 120 days of the date of transfer to receive the predecessor experience rating factors.

Partial Transfer

When a successor acquires less than 100 percent of an employer's annual payroll and intends to continue the acquired part as an ongoing business, a partial transfer of experience rating factors can be made if:

1. Both the predecessor and partial successor make written application within 120 days of the date of transfer.
2. The partial successor is or becomes an employer immediately after the transaction.

When the successor already has a contribution rate applicable to the year in which the transfer occurs, that rate will remain unchanged for the year. However, the following year's rate will be based on the combined experience of the predecessor and successor. A successor establishing liability as of the date of change, electing a transfer of factors, will be assigned the rate of the predecessor for the remaining balance of the calendar year.

SECTION VII.

Obligations of Liable Employers

Employer Account Number

Each liable Kansas employer is assigned a six-digit employer account number. This number should appear on all correspondence and forms submitted by the employer to the department.

Quarterly Wage Report and Contribution Return

Except for those employers who are liable for reimbursement payments in lieu of contributions, every liable Kansas employer is required to report and pay contributions on wages paid to its workers, both permanent and temporary, except for those specifically excluded (see section III).

For reporting purposes, all employers are provided form K-CNS 100, "Employer's Quarterly Wage Report and Contribution Return." This report is due on the last day of the month following the end of

each calendar quarter and must be filed even though there were no wages reportable or contributions due for the quarter.

An "Employer's Quarterly Wage Report and Contribution Return" is mailed to registered employers approximately 30 days in advance of the due date and is imprinted with the employer's name, address, account number, and contribution rate. These forms should always be used in reporting to facilitate processing and to avoid errors.

Employers who become newly liable during a calendar year must file a separate "Employer's Quarterly Wage Report and Contribution Return" for each calendar quarter in which wages were paid.

Substitute Wage Reporting Methods

The department will accept quarterly wage information on magnetic tape or magnetic disks (not mag-

netic diskette/floppy disks or punch cards). If you have data processing capabilities and would like to report by this alternative method, contact the Kansas Department of Human Resources, 401 Topeka Boulevard, Topeka, Kansas 66603-3182, Attn: Chief of Contributions; or by telephone at 913/296-2595.

Importance of Timeliness

It is important for the employer to file the "Employer's Quarterly Wage Report and Contribution Return" and pay the contribution monies due on time. Otherwise:

Penalty: Failure to file any quarterly wage report and contribution return when due subjects an employer to a penalty of 0.05 percent per month, or fraction thereof, of the total wages paid in the delinquent quarter. However, in no instance will the penalty be less than \$25 or greater than \$200 per calendar quarter. To avoid this penalty, the employer should file this report timely even though unable to pay the contribution monies due.

Interest: Failure to pay contribution monies by the due date subjects an employer to an interest charge of 1.5 percent per month, or fraction thereof, until payment is received.

Cash Deposit or Bond: Contributing employers which are two quarters delinquent in making payments may be required to post a cash deposit or bond guaranteeing the payment of contributions. If an employer fails to make the deposit or bond, the employer's contribution rate will be increased. A surcharge of 2.0 percent must be paid in addition to the assigned rate; however, the additional surcharge will not be credited to an employer's experience rating account.

Willful Failure to Pay Contributions: Any officer, major stockholder, or other person who has charge of the affairs of an employer which is a corporation or association who willfully fails to pay contributions, payments in lieu of contributions, penalty and interest, shall be personally liable for the total amount due if not paid by the corporation or association.

Penalty for Willful Failure to Pay: Any employer or person who willfully fails or refuses to pay contributions, reimbursing payments, or benefit cost payments shall be liable for the payment of the taxes and shall be liable to pay a penalty equal to the amount of taxes evaded or not paid.

With timely contribution reports and contribution payments, employers easily avoid these adverse measures.

Final Reports

Employers should immediately notify the department when selling all or part of the business or discontinuing business for any reason. All "Employer's Quarterly Wage Report and Contribution Return" and taxes, including penalty and interest, are due within 15 days of selling or closing the business.

If the employer sells all or part of the business, the selling employer must supply the department with the following information concerning the transaction: buyer's name, trade name, address, date of sale, and that portion of the business sold.

If the business is discontinued, the employer must supply the department with the date of closing.

Underreporting or Overreporting Contributions

Underreporting or overreporting of contributions on the "Employer's Quarterly Wage Report and Contribution Return" should be corrected as soon as possible. Errors on past reports cannot be adjusted on a current report. For each quarterly wage report requiring adjustment, the employer must file form K-CNS 111, "Adjustment to Employer's Wage Report."

On this report, the employer shows the wages and contributions originally reported, the wages and contributions which should have been reported, and the difference. In the event of an underpayment of contributions, the additional amounts should be paid promptly. In the event of an overpayment of contributions, a notice of overpayment will be issued—if the employer wishes the overpaid amount refunded, the employer must request such; otherwise, the overpayment will be used to offset future contributions due.

Required Record Keeping

The law requires every employer to maintain certain records for each individual employed. These records must be retained for a period of not less than five years from the due date of contributions for the period to which they relate.

Employment records, as well as all other records of the employer's business, must be available for department inspection upon request. An employer may maintain records in any manner provided they show for each worker:

1. Name and social security account number.

2. State or states in which services were performed.
3. Dates hired and terminated.
4. The amount of wages paid and the period for which paid, showing separately:
 - a) cash wages, including special payments
 - b) reasonable cash value or remuneration in any medium other than cash
5. Amounts paid as allowances or reimbursement for business expenses.

Audits of Employer Records

In order to insure compliance with the taxing provision of the law and to promote the employer's knowledge and understanding of their requirements under the law, audits are conducted on employer's records periodically. Audits are usually computer selected at random from our pool of employer accounts. The audit is for a minimum of one calendar year and can be expanded to include the entire five-year statute of limitations. The field representative completing the audit is required to inspect and verify information in all disbursement records maintained by the employer. An audit may disclose an underpayment or overpayment of taxes by an employer.

In cases of underpayment, the field representative will collect additional taxes due. In cases involving

overpayment, the field representative will assist the employer in applying for a tax refund or credit adjustment.

Prime Contractor's Provision

A provision of the Kansas Employment Security Law places a special responsibility on an employer who is engaged in any type of construction. Under this provision, the subject prime contractor is made responsible for the assurance of payment of unemployment taxes owed by a subcontractor whose services have been engaged by the prime contractor.

The law specifies that the prime contractor requires the subcontractor to provide a good and sufficient bond guaranteeing payment of all taxes, penalty and interest. Failure to comply with the provisions of this section of the law will render the prime contractor directly liable for payment of all unemployment taxes, penalties and interest owed by the subcontractor.

Upon the completion of a contract with the subcontractor, the prime contractor should complete and file form K-CNS 222, "Prime Contractor's Release of Liability Application." The department will search its records to determine if the subcontractor has filed and paid the required contributions during the period of the contract. As soon as the subcontractor's compliance is determined, the prime contractor is mailed a completed copy of the release.

SECTION VIII.

Disputing a Determination

(Contributions Appeal Process)

As an employer, you have the right to challenge any adverse decision of the department if you feel it is contrary to the law. An appeal process is provided for in K.A.R. 50-2-19 to resolve protests of any determination made pursuant to K.S.A. 44-703, 44-710, 44-710a, 44-710b, and 44-710d. Appeals generally fall into the following categories:

- ° Notice of liability determinations (including, but not restrict to):
 - a) employer liability
 - b) employer-employee relationships
 - c) wages
 - d) agricultural labor
 - e) domestic service
- ° Notice of contribution rate or benefit cost rate.
- ° Notice of benefit payments.

An employer may protest the correctness of the

pro rata charges of benefit payments to the employer's account.

NOTE: An employer may not protest the eligibility of a claimant to receive benefits under K.S.A. 44-705 or protest a prior determination of chargeability at the time a valid new claim is presented under K.S.A. 44-710(c) in a Contributions' protest.

- ° Notice of the transfer of experience rating factors.

An employer must take the following steps when protesting a determination:

1. Within 20 days from the mailing or 15 days after delivery of the determination, request in writing setting forth the reasons therefor an Administrative Review of the determination.

NOTE: Request for an Administrative Review of

contribution rate or benefit cost rate must be made within 15 days of mailing and delivery of the notice.

The Administrative Review will be made by the Chief of Contributions or his authorized representative. The employer will be notified within 60 days of the results of the Administrative Review. The results of this review will become binding unless:

2. Within 20 days after the mailing of or 15 days after the delivery of the results of the Administrative Review, the employer requests an Administrative Hearing.

At the Administrative Hearing, which will be held in Topeka, the employer is entitled to be present, to be represented by counsel or by a designated representative of the employer's choice at the employer's own expense, to present oral testimony or evidence. The employer will be notified within 30 days of the Secretary of Human Resources' findings as a result of the Ad-

ministrative Hearing.

Requests for the Administrative Review and the Administrative Hearing must be sent to:

Department of Human Resources
401 S.W. Topeka Boulevard
Topeka, Kansas 66603-3182
ATTN: Chief of Contributions

3. An employer may appeal the Secretary of Human Resources' findings to the district court pursuant to K.S.A. 44-710(b) or K.S.A. 60-2101(d), whichever is applicable.

An appeal of the Administrative Review determination shall not stay the enforcement of the order made unless the Chief of Contributions or the authorized representative orders a suspension of enforcement.

If you should have any questions regarding the Contributions appeal process, contact the Department of Human Resources in Topeka, telephone 913/296-2595.

SECTION IX.

Claims and Benefits

The Kansas Employment Security Law was enacted to provide some income during limited unemployment for those who are unemployed due to conditions in the economy or labor market and through no fault of their own. Unemployment insurance pays benefits to workers until they are recalled by the employer or until they find jobs for which they are reasonably suited in terms of training, past experience, and past wages.

Unemployment insurance is paid only to those claimants who meet the requirements of the law. It is not a handout to people who have not worked or are unwilling to do so.

Unemployment insurance helps employers to conserve their trained labor force involuntarily laid off for a temporary period. Also, it tends to apply a brake upon the downward spiral of business activity at the beginning of a downward trend in the economy.

To understand the workings of the benefit provisions of the law, the employer should become familiar with some of its terms. These include:

Base Period: The first four of the last five completed calendar quarters immediately preceding the first day of a claimant's benefit year is known as the base period. Benefit entitlement is determined according to the claimant's insured work record during that

period.

Benefit Year: The benefit year is a one-year period commencing on the Sunday immediately preceding the day in which a valid claim is filed. During the benefit year, a claimant may not receive more than the total benefit amount established when the claim was filed.

Duration of Benefits—Total Benefit Amount: The total amount a claimant is eligible to receive in one benefit year is the "total benefit amount" calculated by 26 times the weekly benefit amount or one-third of the wages for insured work paid during the base period, whichever is less.

A claimant can be paid benefits until their total benefit amount is exhausted. This is normally 26 weeks, if the claimant was entitled to the maximum total benefit amount. However, this may be more than 26 weeks duration if the individual receives less than their weekly benefit amount due to earnings or other off-set deductions.

Effect on Benefits When a Claimant Works: Claimants can earn 25 percent of their determined weekly benefit amount, up to a maximum of \$47 per week, before a deduction is made for earnings from employment.

Extended Benefits: During periods of high unem-

ployment, up to 13 additional weeks worth of benefits may be paid to the claimant.

Waiting Week Period: Every individual who files a new valid claim for benefits must serve a one-week waiting period for which no benefits are paid. It takes about three weeks for the claimant to receive the first check if there is no disqualifying issue.

Weekly Benefit Amount (WBA): The claimant's weekly benefit amount is computed by multiplying 4.25 percent of the highest paid quarter in the base period. The weekly benefit amount cannot exceed what the secretary establishes as the maximum weekly benefit amount by computing 60 percent of the average weekly wages paid to employees in insured work during the previous calendar year. The minimum weekly benefit payable amount to any individual shall be 25 percent of the maximum weekly benefit amount, also established by the secretary.

Eligibility Requirements

Claimant eligibility is based upon certain conditions. An unemployed individual is eligible to receive benefits if:

1. the individual has made a claim for benefits
2. the individual has registered for work
3. the individual is able to work, available for work, and is actively seeking work
4. the individual has been unemployed and has claimed a waiting period of one week which occurs within the benefit year.
5. the individual has received wages from insured employment in two or more quarters of the base period, and has total base period wages equaling at least 30 times the weekly benefit amount
6. the individual's employment was for services not specifically excluded by the act
7. the individual is not disqualified in accordance with provisions of the law

Qualifying for Unemployment Insurance

Certain Exceptions to Qualifying for Benefits

Self-employed individuals are not eligible for unemployment insurance benefits.

COMPUTATION OF BENEFIT AMOUNT

Base Period: First four of last five completed calendar quarters preceding claim effective date.

Filed valid claim Nov. 14, 1988. Benefit year begins on Sunday, Nov. 13, 1988

Benefit Year begins Nov.13, 1988
Benefit Year ends Nov. 12, 1989

BASE PERIOD				LAG QUARTER	FILING QUARTER	BENEFIT YEAR			
1987 Jul-Aug-Sep	1987 Oct-Nov-Dec	1988 Jan-Feb-Mar	1988 Apr-May-Jun	1988 Jul-Aug-Sep	1988 Oct-Nov-Dec	1989 Jan-Feb-Mar	1989 Apr-May-Jun	1989 Jul-Aug-Sep	1989 Oct-Nov-Dec
Wages \$1,750	Wages \$1,700	Wages \$2,200	Wages \$2,400	Wages in this qtr. not used					

Weekly Benefit Amount
 The Insured had the highest earnings (\$2,400) in the April-May-June quarter of 1988..... $2,400 \times 4.25\% = 102$ WBA

Qualifying Earnings
 To qualify for benefits the Insured must have been paid wages from insured employment in at least two quarters with total wages of at least thirty times his weekly benefit amount..... $30 \times 102 = 3,060$
 (The Insured, in this example, qualifies.)

Total Benefit Amount
 $\$1,750 + \$1,700 + \$2,200 + \$2,400 = \$8,050 =$ Total Base Period Earnings
 $1/3$ of $\$8,050 = \$2,683$
 $26 \times \$102$ (Weekly Benefit Amount) = $\$2,652$
 $\$2,652$ is the Total Benefit Amount since it is less than $\$2,683$.

A corporate officer of a small closely-held corporation is normally not eligible. Corporate officers are considered to be employed when the corporation is active even though the corporate officers are not receiving a salary. An example of this would be: a small corporation in the construction business does not have contracts during the winter months; however, the corporate officers are still considered employed because they are actively seeking new contracts and performing other services for the corporation.

An officer may be eligible if the business is totally discontinued or sold to another party and the services of the corporate officer are no longer required.

Filing a Claim

Filing of the Claim

An individual who wishes to file a claim for unemployment insurance should assemble all wage and separation information and go to the nearest district unemployment insurance or job service office. An interview is conducted by a claimstaker, who processes the claim and answers questions concerning the individual's benefits. Soon after this initial interview, a monetary determination is mailed to the individual. The monetary determination contains information about previous wages and employment in the base period and if these wages are sufficient to qualify for benefits.

Notice to Employer

The last employing unit and all base period employers are notified that a former employee has filed a claim for unemployment insurance benefits.

Employer Notices

When an individual files a claim for benefits, that individual's last employing unit and all base period employers relating to the claim are mailed a form K-Ben 44/45 "Employer Notice" or a form K-Ben 46 "Reimbursing Employer Notice." This notice indicates the claimant's name, social security number and the potential benefit charge to the employer's account.

If a worker is separated for other than a lack of work, the employing unit needs to provide the requested information. The form is signed and returned within 10 days from the mailing date to the unemployment insurance office address printed in the upper left-hand corner of the form.

Employer Protest to the Benefit Charge

Base period employers have the right to request

reconsideration of the charges to a claim. The Kansas Employment Security Law provides that benefits are not charged to the account of a contributing or rated governmental employer if it is found the claimant was separated under any of the following conditions:

1. discharged for misconduct connected with the work
2. discharged for gross misconduct connected with the work
3. left work voluntarily without good cause attributable to the work of the employer
4. was and still is a part-time employee (part-time means concurrent work with two or more employers in the base period, and continues part-time work while claiming benefits)

An employer having a valid reason to protest needs to complete the reverse side of the "Employer Notice" (K-Ben 44/45) and return it within 10 days to the division. Give factual and specific reasons for the claimant's separation and furnish other facts and documentation which might have a bearing upon the claim.

A "Reconsidered Base Period Employer Notice" is issued after all the facts have been considered and a determination made. This determination informs the employer of a reconsidered charge or noncharge. Once determined, the charge or noncharge remains in effect the entire benefit year unless changed as a result of the appeal process (see Disputing a Claim).

Noncharging of benefits is not available to a reimbursing employer, since this employer makes payments in lieu of contributions (K.S.A. 44-710(e)).

Disqualification for Benefits

Although a claimant meets all other requirements, the claimant may be disqualified from receiving benefits under certain provisions of the law. Disqualifications are explained as follows:

- a. A claimant is disqualified beginning with the day after the separation until reemployed and has had insured earnings of at least three times the determined weekly benefit amount if the claimant:
 - (1) Voluntarily left work without good cause attributable to the work or the employer.
There are 11 specific exceptions whereby benefits can be payable. A claims representative can provide further information.
 - (2) Was discharged for misconduct connected with the work.
There are specific circumstances that are not disqualifying. A claims representative can provide further information.

- (3) Failed, without good cause, to apply for or to accept suitable work when offered by the employment office or an employer.
- b. A claimant discharged for gross misconduct connected with the work is disqualified until reemployed and has had insured earnings of at least eight times the determined weekly benefit amount. In addition, all wage credits attributable to the employment from which the individual was discharged for gross misconduct are canceled.
- c. A one-year disqualification is applied for making false statements or for withholding information to obtain more benefits than due.
- d. Benefits are denied for each week in which the claimant is:
 - (1) Unemployed because of a labor dispute in which the claimant is interested, participating, or financing.
 - (2) Claiming or receiving unemployment insurance benefits under another state or federal law.
 - (3) Receiving compensation for temporary or permanent total disability under the workers' compensation law of a state or the United States.
 - (4) Not able to perform the duties of the claimant's customary occupation or the duties of other occupations for which the claimant is reasonably fitted by training or experience.
 - (5) Not pursuing a full course of action most reasonably calculated to result in reemployment.
- e. Other disqualifications:
 - (1) Employees of educational institutions are disqualified from benefits between terms or academic years if they had a contract or reasonable assurance for their work in a recently completed academic year or term, and have a contract or reasonable assurance of employment in the same or similar position for the next academic year or term.
 - (2) A school bus or other motor vehicle driver employed by a private contractor to transport pupils, students, and school personnel to or from school-related functions or activities for an educational institution are disqualified between academic years or terms if the individual has a contract or assurance of employment for the next academic year. (Services as a bus or other motor vehicle driver for a private contractor to transport persons to or from nonschool-related functions or activities are not disqualified.)
 - (3) Employees of governmental entities and non-profit organizations described in section

501(c)(3) of the federal internal revenue code of 1954 that provide any services to or on behalf of an educational institution are disqualified for benefits between academic years or terms if the individual has a contract or assurance of employment for the next academic year or term.

- (4) Individuals are disqualified when registered at and attending an established school, training facility, or any other educational institution, or is on vacation during or between two successive academic years or terms unless engaged in full-time employment concurrent while attending school or is attending approved training.
- (5) Professional Athletes—Unemployment insurance benefits based on wage credits earned as a professional athlete are not available between seasons to individuals who have been employed in the past sports season as a professional athlete and have a reasonable assurance of being again employed as a professional athlete in the following sports season.
- (6) Illegal Aliens—Unemployment insurance benefits based upon wages earned while working in the United States illegally are not available when unemployed.
- (7) Pensions, Retirement Pay, etc.—The weekly benefit amount is reduced if the claimant is receiving a governmental; or other pension, retirement or retired pay, annuity, or other similar periodic payment under a plan maintained by a base period employer.

Determining Suitable Work

Certain basic criteria is considered in determining whether or not work is suitable for an individual. Some of these are: the degree of risk involved to the individual's health, safety, and morals; the individual's experience and prior earnings; the length of the individual's unemployment; prospects for obtaining local work in the individual's customary occupation; the distance of available work from the individual's residence.

Shared Work Unemployment Insurance Program

Beginning July 1, 1988, a private for profit contributing employer and their employees may participate in the Shared Work Unemployment Compensation Program. An employer who employs four or more employees who wishes to participate is required to submit a written plan for the secretary's approval.

A shared work plan is in lieu of temporary total lay off that impacts at least 10 percent of employees in an affected unit. A shared work plan cannot be used to subsidize seasonal employees during the off season. Shared work benefit payments can begin for

weeks commencing after April 1, 1989. Additional information on the Shared Work may be obtained by contacting the Kansas Department of Human Resources, Benefit Branch, Topeka, Kansas.

SECTION X. Disputing a Claim

Appeal to the Referee

An employer or the claimant has the right to appeal a determination issued by a deputy examiner. To be considered timely, the appeal must be within 16 days of the mailing date.

The Kansas Employment Security Law provides for the right of any interested party to file an appeal to a determination or decision. Appeal hearings are held on an informal basis and conducted in accordance with Adjudicatory Rules of Practice and Procedure. It is the responsibility of the appeals referee to moderate the proceedings and make sure all important facts are properly presented so that a fair, impartial decision can be made according to applicable law.

The employer and claimant have rights at a hearing including: to be represented by a lawyer, agent, or any other person who can be of assistance; giving and objecting to evidence; questioning witnesses of the opposing party; and explaining or rebutting testimony.

All testimony given at the hearing is recorded in the event of further appeal by either party. Due to the strict guidelines placed upon the agency by the U.S. Department of Labor, continuances cannot be given without good reason.

Appeal to the Board of Review

A referee's decision may be appealed to the Kansas Board of Review. The appeal must be filed within

16 days from the date of the decision. The board does not conduct a hearing but decides the matter solely on the record made at the hearing before the Department of Human Resources' appeals referee. No new evidence may be introduced; however, the board may send the case back to a special hearing officer to obtain further evidence.

Confidentiality of Appeal Hearing Transcripts

Appeal hearing transcripts are specifically identified as not releasable, are sealed, and only available to a reviewing authority who shall then reseal. Transcripts may be available for use in the administration or adjudication of a claim for benefits under another state program.

Appeal to the District Court

An employer or claimant may appeal from the decision of the Board of Review. The appeal must be filed in the proper judicial district of the district court.

Release of Information

Information in an unemployment insurance claim file is confidential and cannot be released, except in certain specific circumstances. Information from a claim file can be released to federal and state officials in the performance of their official duties for the purpose of income and eligibility verification. All public officials must hold the files or information confidential.

SECTION XI. Definition of Terms

Administrative Review: Review of a contribution's determination.

Appeal: A request for review of a determination or reconsideration issued by the Deputy Examiner.

Appeal Referee: A person who acts as an administrative law judge at a hearing resulting from an

appeal of an examiner's determination or reconsideration.

Average Annual Payroll: The average of the taxable payrolls of an eligible contributing employer for the last three calendar years immediately preceding the computation date. For certain new employers, the

average will be computed by using the last two calendar years.

Base Period: The first four quarters of the last five completed calendar quarters immediately preceding the first day of a benefit year.

Benefit Cost Payments: Quarterly tax payments made by rated governmental employers.

Benefit Determination: A determination by a deputy examiner of the Department of Human Resources with respect to a person's eligibility or qualification for unemployment benefits.

Board of Review: A group of three individuals who decide appeals of a referee's decision.

Claimant: An individual who is seeking unemployment benefits.

Contributing Employer: Any employer, other than a reimbursing employer or rated governmental employer, who pays contributions each quarter based upon a contribution rate and a taxable wage base as determined in the law.

Contributions: Quarterly tax payments made by contributing employers.

Contributions Determination: A decision by the Secretary of Human Resources, or his designee, concerning liability determinations, rate or benefit payment protests, and transfer of experience rating factors.

Deputy Examiner: A person who reviews information received from the claimant and the employer and makes the initial determination and/or reconsideration of the claimant's eligibility.

Disqualification: A denial of unemployment insurance benefits.

Duration of Unemployment (disqualification): Period of time commencing with the effective date of a determination of disqualification to receive benefits and ending when the individual has returned to insured work and earned three or eight times his weekly benefit amount.

Eligible Employer: A contributing or rated governmental employer who has been subject to the Employment Security Law for a sufficient period of time to have its contribution rate or benefit cost rate computed based upon its own actual and potential risk of unemployment.

Employer: An individual or entity that is subject to

the Kansas Employment Security Law.

Extended Benefits: Additional benefits allowed, based upon economic conditions, when regular benefits have been exhausted.

Governmental Employers: The State of Kansas and its political subdivisions including counties, cities, townships, water districts, cemetery districts, and any other governmental units.

Issue: A question of fact or law to be decided.

Judicial Review: Review by the district court or appellate court of final decision by the Secretary of Human Resources.

Monetary Determination: A determination notifying the claimant of "base period wages" and whether the wages are sufficient to qualify for benefits. If sufficient, a weekly benefit amount and total benefit amount are established for the benefit year.

Negative Account Balanced Employer: An eligible contributing employer whose total benefits charged have exceeded all contributions paid.

Nonmonetary Determination: A determination that is not based on wages (money). It is issued by the district office or Benefit Branch and advises both the employer and the claimant that either a denial of benefits has or has not been assessed. Either party has appeal rights. The appeal must be filed within 16 days of the mailing date.

Payments in Lieu of Contributions: Payments which equal the full amount of regular benefits, plus one-half extended benefits.

Rated Governmental Employer: A governmental unit which elects to make benefit cost payments based upon the governmental employer rate and total wages.

Reconsideration: Review of a benefit determination upon the timely request of an employer or claimant.

Reimbursing Employer: A governmental unit or nonprofit organization described in section 501(c)(3) of the Internal Revenue Code which elect to make reimbursing payments in lieu of contributions.

Total Benefit Amount: The total benefits an individual is entitled to receive during the benefit year.

Weekly Benefit Amount: The amount that a person may receive as weekly benefits which are based on highest quarterly earnings from the base period.


SECTION XII.

Sample Forms

Status Determination Report—K-CNS 010

Rules and Regulations issued under the Kansas Employment Security Law provide, "Every employing unit for which services are performed in employment shall file a report to determine status within 15 days after such first employment."

The purpose of the Status Determination Report is to provide information for this agency to determine liability/non-liability under the statutes of the law. Complete in accordance with instructions. Be sure to include the Federal Identification Number and social security number of the owner, all partners or corporate officers. The form must be signed and dated on the back side.

KANSAS DEPARTMENT OF HUMAN RESOURCES

 DIVISION OF EMPLOYMENT SECURITY
 401 S.W. Topeka Boulevard
 Topeka, Kansas 66603-3182
 (913) 296-5029

STATUS REPORT
 To Determine Unemployment
 Insurance Liability

FOR DIVISION USE ONLY

ACCOUNT NUMBER	BASIS LIA	LIA EFFECTIVE
ESTR DATE	TYPE OWN	SIC
CNTY	OTR PRINT REQUEST	
L & L	LID	PARTIAL
ELEC TRAN	MAN TRAN	NO TRAN
EXAM UNIT	DEL ACCT UNIT	

1. Date You First Paid Wages **IN KANSAS** _____

2. Federal Identification Number (FEIN) _____

3. Describe **MAJOR** Business Activity **IN KANSAS** (Be Specific)

(a) <input type="checkbox"/> Retail Trade (Product) _____ (b) <input type="checkbox"/> Service (Type) _____ (c) <input type="checkbox"/> Construction (Type) _____ (d) <input type="checkbox"/> Agricultural (Product) _____ (e) <input type="checkbox"/> Ag. Service (Type) _____ (f) <input type="checkbox"/> Finance/Insurance/Real Estate (Product) _____	(g) <input type="checkbox"/> Wholesale Trade (Product) _____ (h) <input type="checkbox"/> Manufacturing (Product) _____ (i) <input type="checkbox"/> Domestic _____ (j) <input type="checkbox"/> Mining (Product) _____ (k) <input type="checkbox"/> Other (Explain) _____
--	--

4. Business or Trade Name _____

5. Mailing Address _____
(STREET AND OR BOX NUMBER) (CITY) (STATE) (ZIP CODE) (TELEPHONE NUMBER)

6. Business Address (**IN KANSAS**) _____
(STREET & NUMBER) (DO NOT USE P.O. BOX NUMBER) (CITY) (STATE) (ZIP CODE) (TELEPHONE NUMBER)

7. Address Where Accounting Records May Be Examined _____
(STREET & NUMBER) (CITY) (STATE) (ZIP CODE) (NAME OF INDIVIDUAL WHICH MAINTAINS RECORDS) (TELEPHONE NUMBER)

8. Type of Organization (a) Individual (b) Partnership (c) Limited Partnership (d) Corporation
 (e) Non Profit (f) Government (g) Other _____

9. Identification of Owner, Partners (General or Limited), Corporate Officers, etc. (EXPLAIN)

SOCIAL SECURITY NO	LAST NAME	FIRST NAME	MIDDLE INITIAL	TITLE	DATE OF BIRTH	RESIDENCE ADDRESS

10. Are You Subject to the Federal Unemployment Tax Act? Yes No
 (a) Current Year 19 ____ Yes No
 (b) Preceding Year 19 ____ Yes No

11. Are You Continuing to Pay Wages **IN KANSAS**? Yes No

12. Do You Have Individuals Performing Services Which You Believe Are Excluded From Coverage? Yes No
 If Yes, Explain: _____

OVER

K-CNS 010 (Rev. 2-87)

Status Determination Report—K-CNS 010 (Reverse side of K-CNS 010)

13. Did You Acquire ALL or PART of an Existing Business? Yes No, All Part, Date Acquired _____

(a) Name of Previous Owner _____ (b) Previous Trade Name _____

(c) Previous Owner's Account Number _____ (d) Previous Owner's Phone Number _____

(e) Previous Owner's Present Address _____
(STREET & NUMBER) (CITY) (STATE) (ZIP CODE)

(f) Is Previous Owner Still in Business IN KANSAS? Yes No

(g) Please Transfer the Previous Owner's Experience Rating Factors as Provided in K.S.A. 44-710a(b)(2) Yes No

NOTE

K.S.A. 44-710a(b)(2) provides that a successor employer as defined in K.S.A. 44-703(h)(4) and 44-703(d)(i) may receive the experience rating factors of the predecessor employer if an application is made in writing within 120 days of the date of the business transfer. The experience rating factors consist of all contributions paid, annual payroll and benefit experience of the predecessor employer. These factors will be used in computing your future rate if you elect to have them transferred. New employers who have established liability under K.S.A. 44-703(h)(4) and do not elect to receive their predecessor's experience rating factors will be assigned an industry rate as provided in K.S.A. 44-710a(b)(1).

14. Record KANSAS Wages Paid by Calendar Quarters for Current and Preceding Calendar Year

Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
19				
19				

15. Record by Week the Number of Persons Performing Services IN KANSAS for Current and Preceding Calendar Year.

Year	January	February	March	April	May	June
19						
19						
Year	July	August	September	October	November	December
19						
19						

16. Do You or Have You Operated More Than One Business Location IN KANSAS? Yes No

List Each Location Operated During the Past Three Calendar Years

Trade Name and Address	Date Opened	Date Closed	Number of Employees	Nature of Business

17. ELECTION OF COVERAGE: Complete only if you do not meet provisions for coverage and wish to extend unemployment insurance coverage to your employees.

The undersigned, on behalf of the employing unit, voluntarily elects, (beginning January 1 of the current calendar year or the date employment started, if later, and continuing for not less than two full calendar years) to

- A Become an employer as described in K.S.A. 44-703(h) to the same extent as all other employers, if the employing unit does not meet the requirements for mandatory coverage at this time
- B Extend coverage to all employees performing services which are excluded from coverage under the Kansas Employment Security Law

18. The information requested on this form is required to be provided pursuant to K.S.A. 44-714(f) and K.A.R. 50-2-5 and will only be used by public officials in the performance of their public duties. Under the authority of section 6103(d) of the Internal Revenue Code, the Internal Revenue Service provides this Agency with information necessary for certification and audit purposes.

19. I certify that the information provided by me in this report is true and correct to the best of my knowledge and belief.

Signature of owner, partner, or corporate officer Title Date Prepared

REQUIREMENTS FOR COVERAGE

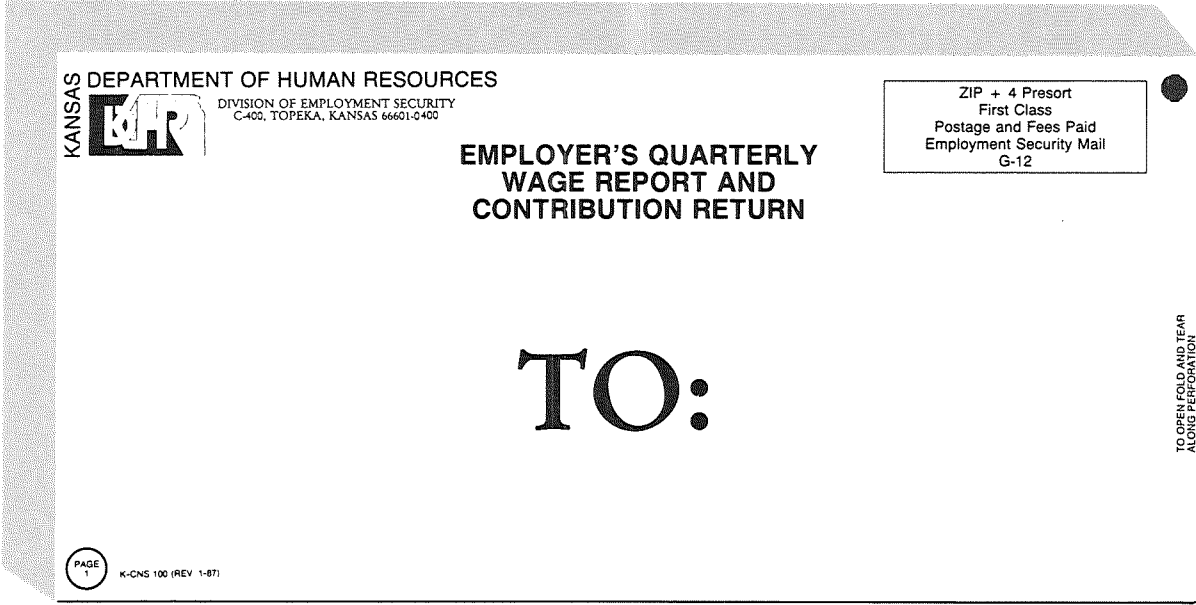
- (A) General Coverage
 - 1 Employ one or more individuals for any part of a day in twenty different weeks in a calendar year
 - 2 Payment of \$1,500.00 or more during any calendar quarter
 - 3 Successor to an employer which is subject to the Kansas Employment Security Law
 - 4 Have employment in Kansas and are already subject to the Federal Unemployment Tax Act (FUTA)
 - 5 Voluntarily elect coverage under the Kansas Employment Security Law
- (B) Agricultural Coverage
 - 1 Employ ten or more individuals for any part of a day in twenty different weeks in a calendar year
 - 2 Payment of \$20,000.00 wages or more during any calendar quarter
- (C) Domestic Coverage
 - 1 Payment of \$1,000.00 wages or more during any calendar quarter

SEND COMPLETED FORM TO
DEPARTMENT OF HUMAN RESOURCES
DIVISION OF EMPLOYMENT SECURITY
401 S.W. TOPEKA BOULEVARD
TOPEKA, KANSAS 66603-3102
ATTN: LIABILITY UNIT

Employer's Quarterly Wage Report Packet—K-CNS 100

At the end of each calendar quarter, the Division mails a wage report packet to every registered Kansas employer. The form is imprinted with the employer's name, address, account number, tax rate, period involved, and due date of the report.

The wage report should be completed in accordance with instructions included in the form packet. Be sure to include remittance for the full amount of monies due when filing your report.



The image shows the back cover of the form, which is a detailed reporting sheet. At the top left is the address 'STATE OF KANSAS DEPARTMENT OF HUMAN RESOURCES DIVISION OF EMPLOYMENT SECURITY C-400, TOPEKA, KANSAS 66601-0400' with a 'RETURN TO' arrow. The center has the title 'EMPLOYER'S QUARTERLY WAGE REPORT AND CONTRIBUTION RETURN'. The main part of the form is a table with columns for 'SOCIAL SECURITY NUMBER', 'EMPLOYEE'S NAME', 'TOTAL WAGES PAID EACH EMPLOYEE IN THIS QUARTER' (split into DOLLARS and CENTS), and 'EXCESS WAGES'. Rows include: 'TOTAL WAGES PAID THIS QUARTER-ALL PAGES', 'DEDUCT EXCESS WAGES', 'TAXABLE WAGES PAID THIS QUARTER (ITEM 6 LESS ITEM 7)', 'CONTRIBUTIONS DUE THIS QUARTER' with a 'CONTRIBUTION RATE' column, 'PRIOR OVERPAYMENT (SUBTRACT)', 'CHARGE FOR THE LATE FILING OF THIS REPORT MINIMUM CHARGE \$25.00 MAXIMUM \$200.00 (SEE INSTRUCTION #11 PAGE 7) (ADD)', 'INTEREST ON CONTRIBUTION DUE 1 % FOR EACH', 'MONTH OR PART OF MONTH DELINQUENT (ADD)', and 'PRIOR UNDERPAYMENT PAST DUE (ADD)'. Below the table is a 'COMPUTATION OF PAYMENT' section with fields for '16 Total Number of Employees on Pay Period', '17 Did you have employment in more than one county during the quarter?', '18 Calendar Quarter Ending', and '19 Employer's Name, Address and Account Number'. A 'DELINQUENT AFTER' section contains checkboxes for '17 Did you have employment in more than one county during the quarter?' and '18 Calendar Quarter Ending'. A 'REPORT MUST BE FILED' stamp is present. At the bottom right is a 'DO NOT WRITE IN SPACE BELOW' section with checkboxes for 'CODE 11 DEPOSIT', 'CONTRI', 'PENALTY', and 'INTEREST'. The bottom left has a signature line: '19 SIGNED _____ TITLE _____ DATED _____ TELEPHONE NUMBER _____'. At the bottom center is 'PAGE 3' and 'K-CNS 100 (REV 1-87)'. A vertical note on the right edge reads 'TO OPEN, FOLD AND TEAR ALONG PERFORATION'.

Employer's Quarterly Wage Report Packet—K-CNS 100 (Enclosures)

INSTRUCTIONS FOR EMPLOYER'S QUARTERLY REPORT

- 1 Enter each employees Federal Social Security Account Number
- 2 Type or print the employees last name, first initial and middle initial
- 3 Enter the total amount of wages paid to each employer during the calendar quarter covered by this report. (Wages earned but not paid during this quarter should not be reported until the quarter in which actual payment is made.)
- 4 Contributions are paid on the first dollar amount shown in Item 4; wages paid to each individual employee in a calendar year. List here the wages paid this quarter that are in excess. NOTE: This amount can be the same as but never greater than the amount listed in Item 3.
- 5 Enter amount of total wages for this page.
- 6 Enter here the total from Item 5 and all continuation sheets attached. This is the total of all gross wages paid this quarter.
- 7 Less total of all individual excess wages listed in Item 4.
- 8 Subtract Item 7 from Item 6. This is the taxable wages for this quarter.
- 9 Multiply Item 8 by the rate printed in Item 9. This is the amount of contributions due on this return.
- 10 Deduct this amount from the amount of contributions shown in Item 9. If an amount is printed on this form, make certain that this credit was not previously used. If you take credit for an overpayment that resulted from an error made on a previous report, you must support your credit by attaching documentation.
- 11 Delinquent Reports are subject to a penalty. The penalty for each month or fraction of a month is .05% of the total wages reported in Item 6. No penalty for a report shall be less than \$25.00 nor more than \$200.00.
EXAMPLE: Total wages x .05% x number of months delinquent (and fraction of months) if penalty computes to less than \$25.00 the penalty is \$25.00.
If you paid no wages during the quarter the penalty is \$25.00.
See Item 18 for date the report was delinquent.
- 12 Delinquent contributions bear interest at the rate of (see percent printed in Item 12, Page 3) per month or fraction thereof until payment is received by the Division. See Item 18 for date contributions will be delinquent.
- 13 If you are delinquent in paying contributions, penalty and interest due on prior reports, the amount past due will be printed here. Add this amount to contributions due (Item 9) and forward your remittance for the total amount owed.
- 14 Total amount owed. Make check for this amount payable to "Kansas Employment Security Fund." If total amount due is less than \$1.00, payment is not required. Report must be filed.
- 15 Employer's name, address and account number. Indicate any changes to business on change notice on cover (Page 2). Return this information with your wage report.
- 16 This item must be completed. Enter the total number of workers subject to the Kansas Employment Security Law who worked during or received pay for the payroll period which includes the 12th of each calendar month of the calendar quarter to which the report relates.
16a Enter number of female employees included in total.
- 17 Check the appropriate response. If employment and reportable wages are in one county check "No" and identify the county in which the employment is located. County numbers are listed on Pages 9 and 10. If employment and reportable wages are in more than one county check "Yes" and follow the instructions on Page 8.
- 18 Indicates the quarter ending date for the report and the date the report will be considered delinquent for penalty purposes.
- 19 Signature. Each return must be signed by the owner, partner, corporate officer or designated employee, both here and on Page 10. Indicate title, date and phone number.

NOTE:
FOR ASSISTANCE IN COMPLETING THIS TAX REPORT OR ADJUSTMENTS

REIMBURSABLE EMPLOYERS
Items 4, 7, 8, and 9 Do Not Apply to Reimbursable Employers

RATED GOVERNMENTAL EMPLOYERS

STATE OF KANSAS
DEPARTMENT
OF
HUMAN RESOURCES
DIVISION OF EMPLOYMENT
SECURITY
C-400
TOPEKA, KANSAS 66601-0400



**EMPLOYER'S QUARTERLY
WAGE REPORT AND
CONTRIBUTION RETURN**

County Wage
and
Employment Supplement

DISTRIBUTE BY COUNTY THE TOTAL WAGES PAID DURING THE QUARTER (ITEM 6) AND THE NUMBER OF EMPLOYEES (ITEM 16) FOR EACH MONTH OF THE QUARTER

COUNTY OF EMPLOYMENT	TOTAL WAGES	NUMBER OF EMPLOYEES			COUNTY OF EMPLOYMENT	TOTAL WAGES	NUMBER OF EMPLOYEES		
		1st MO.	2nd MO.	3rd MO.			1st MO.	2nd MO.	3rd MO.
001 Allen					041 Dickinson				
003 Anderson					043 Doniphan				
005 Atchison					045 Douglas				
007 Barber					047 Edwards				
009 Barton					049 Elk				
011 Bourbon					051 Ellis				
013 Brown					053 Ellsworth				
015 Butler					055 Finney				
017 Chase					057 Ford				
019 Chautauque					059 Franklin				
021 Cherokee					061 Geary				
023 Cheyenne					063 Gove				
025 Clark					065 Graham				
027 Clay					067 Grant				
029 Cloud					069 Gray				
031 Coffey					071 Greeley				
033 Comanche					073 Greenwood				
035 Cowley					075 Hamilton				

K-CNS 100 (REV. 1-87)
RETURN ADDRESS

PLACE STAMP
HERE
The Post Office
will not deliver
mail without
Postage.

DIVISION OF EMPLOYMENT SECURITY
REPORT PROCESSING DEPARTMENT
C-400
TOPEKA, KANSAS 66601-0400


TO SEAL - REMOVE THIS FLAP ONLY, MOISTEN BACK FLAP AND FOLD OVER.

4-14

Notice of Benefit Charges—K-CNS 403

During October of each year, a Notice of Benefit Charges is mailed to all subject contributing employers. This is a statement of the pro rata share of benefit payments charged to an account during the fiscal year ended June 30. These benefit charges will be used in the computation of the contribution rate for the next calendar year.

KANSAS DEPARTMENT OF HUMAN RESOURCES



401 S.W. Topeka Boulevard
Topeka, Kansas 66603—3182

IMPORTANT
ANNUAL NOTICE OF
BENEFIT CHARGES

Presorted First Class
Postage and Fees Paid
Employment Security Mail
G-12

TO:

K-CNS 403 (4-88)

NOTICE OF BENEFIT CHARGES

SERIAL	CLAIMANT'S NAME	SSN	BYB	AMT CHG *		SERIAL	CLAIMANT'S NAME	SSN	BYB	AMT CHG *
					TOTAL					
					BENEFIT CHARGES					

* (-) INDICATES A CREDIT

STATE OF KANSAS
DEPARTMENT OF HUMAN RESOURCES
401 S.W. TOPEKA, BLVD., TOPEKA, KANSAS 66603-3182

K-CNS 403 (4-88)

DATE MAILED:

PARENT ACCOUNT NO.:

↔ OVER ↔
IMPORTANT INFORMATION

Experience Rating Notice—K-CNS 404

In December of each year, an Experience Rating Notice is mailed to all subject contributing employers. This notice provides the experience rating computation and the resulting tax rate for the upcoming calendar year.

A voluntary contribution computation is a part of the Experience Rating Notice. If you wish to make a voluntary contribution, simply separate this section from the notice, indicate your option, sign at the appropriate place, and mail to the administrative office along with proper remittance.

K-CNS 404

EXPERIENCE RATING NOTICE

STATE OF KANSAS
DEPARTMENT OF HUMAN RESOURCES
DIVISION OF EMPLOYMENT SECURITY
401 TOPEKA AVE. TOPEKA, KANSAS 66603

DATE MAILED: MONTH DAY YEAR

PARENT ACCOUNT NO.

**** NOTE ****

This determination of your contribution rate for the year indicated shall become conclusive and binding unless: (1) within 15 days after date of mailing shown you file an application for review and re-determination setting forth reasons therefore; or (2) within 30 days after date of mailing you make a voluntary contribution as provided for in Section 44-710(a) of the Kansas Employment Security Law.

If you have been classified as a successor employer and acquired the contribution and benefit experience of a predecessor employer, your predecessor(s) benefit charges are now chargeable to your account.

	CONTRIBUTIONS PAID	BENEFITS CHARGED		TAXABLE PAYROLL
PRIOR YEARS THRU JUNE 30, FOR FISCAL YEAR ENDED JUNE 30.				
TOTALS				TOTAL
ACCOUNT BALANCE IS →	$\frac{\text{Contributions Paid Less Benefits Charged}}{\text{Average of Taxable Payrolls Shown Is}}$			

CONTRIBUTION RATE COMPUTATION

ACCOUNT BALANCE	÷	AVERAGE ANNUAL TAXABLE PAYROLL	=	RESERVE RATIO	RATE GROUP	PRIOR CONTRIBUTION RATE IS
-----------------	---	--------------------------------	---	---------------	------------	----------------------------

IF YOU HAVE ANY QUESTIONS REGARDING YOUR CONTRIBUTION RATE COMPUTATION SHOWN ABOVE OR THE VOLUNTARY CONTRIBUTION COMPUTATION SHOWN BELOW, CONTACT PHONE

VOLUNTARY CONTRIBUTION COMPUTATION

If you desire to make a voluntary contribution to reduce your tax rate, list off this portion and return it with your remittance.

OPTION I: REDUCES YOUR RATE TO RATE GROUP

Lower Reserve Ratio of Rate Group Number	Average Annual Taxable Payroll	Account Balance Required to Lower Rate	Present Account Balance	Amount of Voluntary Contribution Required to Lower Tax Rate	If you select this option your New Rate is
	X		=		-
					IS
					%

OPTION II: REDUCES YOUR RATE TO RATE GROUP

Lower Reserve Ratio of Rate Group Number	Average Annual Taxable Payroll	Account Balance Required to Lower Rate	Present Account Balance	Amount of Voluntary Contribution Required to Lower Tax Rate	If you select this option your New Rate is
	X		=		-
					IS
					%

ACCOUNT NO. _____

Your voluntary contribution must be received by

OPTION 1 \$ _____
 OPTION 2 \$ _____
 SELECT ONE AND FILL IN AMOUNT REMITTED

Signature of Owner, Partner or Corporate Officer

Employer Unit Notice—K-BEN 44/45

When a claim is filed, an Employer Unit Notice is mailed to the last employing unit who is an interested party to the claim and all contributing and rated governmental base period employers.

KANSAS DEPARTMENT OF HUMAN RESOURCES REPLY TO THIS ADDRESS		EMPLOYER NOTICE		This individual has filed an unemployment insurance claim SSN _____ NAME _____ OTHER NAME IF ANY _____	
1	REASON FOR SEPARATION	2	LAST DAY WORKED	3	BENEFIT YEAR BEGINS (BYB)
EMPLOYER NAME - ADDRESS _____ EMPLOYER NUMBER _____ DATE MAILED _____ WHERE EMPLOYED IN MOST RECENT JOB _____					

Part A. LAST EMPLOYING UNIT INSTRUCTIONS (K.S.A. 44-709)
 The claimant states you are the last employing unit (last employer). Please answer items 1 and 2 above. Please reply if you believe the claimant's reason for separation is disqualifying; is unable to work; is unavailable for work, or if you have work for this individual now. Furnish all information on the reverse side.

YOU HAVE A TIME LIMIT OF 10 DAYS AFTER THE DATE THIS NOTICE IS MAILED TO RESPOND. YOUR FAILURE TO TIMELY SUBMIT THIS INFORMATION SHALL BAR YOU FROM PROTESTING ANY SUBSEQUENT DECISION MADE REGARDING THIS CLAIM. If this response is mailed beyond the time limit, please include an explanation.

K-BEN 44/45 (Rev. 9-87) INSTRUCTIONS CONTINUE ON THE REVERSE SIDE

Employer Unit Reply—K-BEN 44/45 (Reverse side)

Complete and return the notice within 10 days supplying the requested information or to protest a claim or protest a potential charge as shown in item number five on the form.

Part B. Base Period Employer: Reference K.S.A. 44-710(c): "Notice of Separation and Request for Reconsideration."

Your firm paid wages to the claimant in the base period as shown in item 4 on the reverse side. Item 5 indicates the maximum that is chargeable to your account. Your account remains charged unless you request reconsideration by completing and returning this notice. You have a time limit of 10 days after the date this notice is mailed to respond. **YOUR FAILURE TO TIMELY SUBMIT THIS INFORMATION SHALL BAR YOU FROM PROTESTING ANY SUBSEQUENT DECISION MADE REGARDING THIS CLAIM.** If the claimant's last employment with your firm terminated for one of the reasons below you may be eligible for a noncharge. If so, check no. 1, and supply complete separation information.

Discharge for misconduct or gross misconduct connected with the work;
 Left work voluntarily without good cause attributable to the work or the employer; OR
 Was and still is a "part-time" employee. (Part-time means concurrent work with two or more employers in the base period and continues part-time work while claiming benefits.)

1. () I request reconsideration of benefit charges now under K.S.A. 44-710(c) for the reasons below.
 2. () I request that my charge/noncharge determination be deferred until a first payment is made following an additional claim. (You may want this option if the claimant is currently between school terms, on a leave of absence, or involved in a labor dispute. If you check this option, you will be mailed a second employer notice after or if first payment is made.)

ENTER Last day worked _____ Separation Date (if different) _____

PLEASE PROVIDE COMPLETE DETAILS RELATING TO THE SEPARATION. IF THIS RESPONSE IS MAILED BEYOND THE LIMIT, PLEASE INCLUDE AN EXPLANATION.


If additional space is needed, attach a letter. You may also attach any documentation you wish to have considered.

Telephone Number _____ Signature _____
 Date Mailed _____ Title _____

K-BEN 44/45 (9-87)

Reconsidered Base Period Employer Notice—K-BEN 452

The Reconsidered Base Period Employer Notice is issued as a result of an employer requesting reconsideration on a K-BEN 44/45. This notice informs the employer of a reconsidered charge or noncharge. Once determined, the charge or noncharge remains in effect the entire benefit year unless appealed within 16 days.

		Reconsidered Base Period Employer Notice	
KANSAS DEPARTMENT OF HUMAN RESOURCES Division of Employment Security 401 S.W. Topeka Boulevard Topeka, Kansas 66603-3182			
OFFICIAL BUSINESS Penalty for Private Use \$300			
Employer No		Claimant Name	
Benefit Year Beg		Social Sec. No.	
Examiner		Date Mailed	
DETERMINATION:	<input type="checkbox"/> ACCOUNT WILL NOT BE CHARGED. <small>Benefits paid on this claim will not be charged to your firms account</small>	<input type="checkbox"/> ACCOUNT WILL BE CHARGED. <small>The appropriate pro rata share of benefits paid on this claim will be charged to your firms account</small>	
<p><small>Appeal Rights: This determination becomes final 16 calendar days after it is mailed unless appealed in writing to the referee on or before the final date. You may write a letter giving the date of this notice and your reasons for appealing or you may complete appeal forms. The prescribed appeal forms may be obtained from any office of the Division of Employment Security or from our Administrative Office, address above.</small></p>			
<small>K-BEN 452 (Rev. 7-86)</small>			

Nonmonetary Determination—K-BEN 4211

A nonmonetary determination is made when there is a separation issue from the claimant's last employment, or if there is a current eligibility issue which affects benefit payments. The determination informs the claimant and the employer of a disqualification or clearance for benefit payments. Either party has 16 days to appeal the determination if they disagree. In addition, the charge or noncharge determination will appear at the bottom of a separation determination if the last employer is also a base period employer.

BYE = XX-XX-XX

ADDRESS CORRESPONDENCE TO

XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX
XXXXXXXX, XX XXXX

DEPARTMENT OF HUMAN RESOURCES
Division of Employment

CLAIMANT XXXXXXX, XXXX X.

SSN XXX-XX-XXXX

EXAMINER XXX

CODE XXXX

SEE PARAGRAPH A ON REVERSE SIDE

BEGINS XX-XX-XX

FOR INFORMATION ON 16 DAY APPEAL LIMIT

ENDS

MAILED XX-XX-XX

THE CLAIMANT IS DISQUALIFIED UNTIL THE CLAIMANT BECOMES REEMPLOYED AND HAS EARNINGS FROM INSURED WORK OF \$\$\$\$\$.

THE DISQUALIFICATION BEGINS MM-DD-YY.

THE CLAIMANT LEFT WORK BECAUSE OF A CONFLICT WITH A FELLOW EMPLOYEE. THE EVIDENCE PRESENTED DOES NOT ESTABLISH GOOD CAUSE FOR LEAVING. THE CLAIMANT LEFT WORK WITHOUT GOOD CAUSE ATTRIBUTABLE TO THE WORK OR THE EMPLOYER.

THE LAW, K.S.A. 44-706, PROVIDES THAT AN INDIVIDUAL SHALL BE DISQUALIFIED FOR BENEFITS IF THE INDIVIDUAL LEFT WORK VOLUNTARILY WITHOUT GOOD CAUSE ATTRIBUTABLE TO THE WORK OR THE EMPLOYER BEGINNING THE DAY FOLLOWING THE SEPARATION AND SHALL CONTINUE UNTIL AFTER THE INDIVIDUAL HAS BECOME REEMPLOYED AND HAS HAD EARNINGS FROM INSURED WORK OF AT LEAST THREE TIMES THE INDIVIDUAL'S WEEKLY BENEFIT AMOUNT.

NOTICE OF DETERMINATION UNDER KSA 44-710(C)-BENEFITS PAID ON THIS CLAIM WILL NOT BE CHARGED TO YOUR FIRM'S ACCOUNT.

XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX
XXXXXX, XX XXXX

XXXXXXXXXX

K-Ben 4211 (1-88) Nonmonetary Determination

SECTION XIII.

Directory of Field Representatives

The department has a qualified staff of field representatives to answer your inquiries regarding unemployment insurance tax problems. Inquiries may be directed to the following:

<i>Location</i>	<i>Name of Representative</i>	<i>Address</i>	<i>Phone</i>
Atchison	Roc Biffinger	818 Kansas Ave., 66002-2396	913-367-5307
Coffeyville	Darrell Becker	1102 Elm Street, 67337-5914	316-251-1800
Colby	Archie Moody	485 North Chick, 67701-2216	913-462-6481
Dodge City	R. Kent Erickson (Supv.) Ralph Stareck, Leo Dickson	2308 First Ave., 67801-2560	316-225-0126
Emporia	Orval Weber	512 N. Market St., 66801-3934	316-342-7891
Great Bend	Larry Curtis	2120 11th St., 67530-4421	316-792-2804
Hays	Rick Sutcliffe	332 East 8th, 67601-4145	913-625-6652
Hutchinson	Kenneth Leasure	518 N. Washington, 67505-1102	316-669-8181
Junction City	Skip Sayler	839 N. Eisenhower, 66441-2082	913-238-5538
Lawrence	Jim Widau	833 Ohio, 66044-2661	913-843-0948
Liberal	Max Deakin	807 S. Kansas, 67901-4127	316-624-6847
Manhattan	Herbert Huerter	621 Humboldt, 66502-6034	913-776-5434
Overland Park	John Zeiner (Supv.) John Dominguez, Tim Donovan, Gary Miller, Terri Novak, Georgia Brown, Dennis Sutter, John Weaver, Randy Fisher, Phil Fields	8417 Santa Fe Drive, 66212-2749	913-648-6161
Parsons	Alex Ybarra	#1 Katy Drive, 67357-3318	316-421-5300
Pittsburg	George Jackson	104 S. Pine St., 66762-5115	316-231-6490
Salina	Mike McElroy, Emet Stewart, Richard Gerdes	909 East Wayne, 67401-6735 #7	913-827-8769
Topeka	Lewis Beck (Supv.) Ann Menges, Joe Vining, Richard Chavez	1430 Topeka Blvd., 66612-1853	913-296-1796
Wichita	Penny Klepinger (Supv.) Don Alldritt, Betty Huff, Janet Kadel, Jim Davis, Cliff Anderson, Jim Dale, Mike Anderson	312 North Topeka, 67202-2409	316-266-8640

SECTION XIV.
**Directory of District
Unemployment Insurance Offices**

Information regarding qualified workers and benefit claims may be obtained from Unemployment Insurance offices located in the following cities:

DISTRICT U.I. OFFICE NO. 1
552 State Avenue
Kansas City, Kansas 66101-2464
Area Code: 913/281-3800

DISTRICT U.I. OFFICE NO. 2
8417 Santa Fe Drive
Overland Park, Kansas 66212-2749
Area Code: 913/341-9307

DISTRICT U.I. OFFICE NO. 3
1430 S.W. Topeka Boulevard
Topeka, Kansas 66612-1880
Area Code: 913/296-1724

DISTRICT U.I. OFFICE NO. 4
203 N. Tenth, Box 1817
Salina, Kansas 67402-1817
Area Code: 913/827-0395

DISTRICT U.I. OFFICE NO. 5
501 E. Pawnee, Box 16900
Wichita, Kansas 67216-0900
Area Code: 316/262-3242

DISTRICT U.I. OFFICE NO. 6
518 N. Washington, Box 1799
Hutchinson, Kansas 67504-1799
Area Code: 316/669-8181

DISTRICT U.I. OFFICE NO. 7
402 E. Second, Box 877
Wichita, Kansas 67201-0877
Area Code: 316/266-8620

DISTRICT U.I. OFFICE NO. 8
705 North Locust, Drawer A
Pittsburg, Kansas 66762-0605
Area Code: 316/232-2080

KANSAS DIVISION OF EMPLOYMENT
SECURITY INTERSTATE CLAIMS
401 S.W. Topeka Boulevard
Topeka, Kansas 66603-3182
Area Code: 913/296-3075

Would you like a free copy
of the
Employer Handbook next year?

Fill in the information Request Coupon, clip, and mail to:

Department of Human Resources
Contributions Branch—ATTN: TMP Unit
401 Topeka Boulevard
Topeka, KS 66603-3182

Yes! Please place my name on your mailing list to receive a copy of the *Employer Handbook* (to be distributed in the fall of 1989).

Name _____

ATTN _____

Address _____

City _____ State _____ Zip _____

CURRENT FINANCIAL POSITION OF
KANSAS UNEMPLOYMENT INSURANCE
BENEFIT TRUST FUND

. . . . prepared for
HOUSE LABOR AND INDUSTRY COMMITTEE
Meeting of January 17, 1989

Ray D. Siehndel, Acting Secretary
KANSAS DEPARTMENT OF HUMAN RESOURCES
DIVISION OF POLICY AND MANAGEMENT ANALYSIS
RESEARCH AND ANALYSIS SECTION
JANUARY 1989

HOUSE LABOR AND INDUSTRY
Attachment #5
01-17-89

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SUMMARY
10 Year Review of Kansas UI Trust Fund
1978 - 1988

- * December 31, 1978 trust fund balance at \$197 million.
- * During 1980 the trust fund rose to \$240 million.
- * Effective 1979 the method for determining total employer payments to the fund was reduced by amending Schedule III of K.S.A. 44-710a (fund control).
- * Fund balance fell to \$93 million in midst of the 1982-1983 recession.
- * Surcharge on employer contributions was enacted for CY 1983 and maximum weekly benefit amount for claimants was frozen for FY 1984-1986.
- * Method for determining total income to the fund (fund control) was reset in 1983 to original levels and expanded to 18 steps (K.S.A. 44-710a).
- * Current trust fund balance (December 1988) is approximately \$405 million.
- * From 1979 to 1988 benefits exceeded contributions by \$78 million. Growth of the fund can be attributed to interest earned.
- * Current reserve fund ratios at 2.20 per cent and high cost multiple at 1.2 are below recommended levels. (3.00 per cent and 2.0 - 3.0)

TRUST FUND HIGHLIGHTS

The Kansas Unemployment Insurance financial program is designed to collect a sufficient amount of revenue so as to maintain reserves adequate to pay benefits during recessionary periods. It is desirable that the fund retain a level sufficient to avoid hardship for both claimants and employers. At the end of calendar year 1988 the Kansas reserve fund balance stood at approximately \$404.5 million. Although up \$311.5 million from the \$93 million low of the 1982-1983 recession, the fund has yet to reach an ideal statistical level. However, the fund is actuarially sound and approaching a desired position.

The reserve fund ratio and high cost multiple have long been recommended by many Department of Labor actuaries as guides in the evaluation of reserve fund adequacy. The reserve fund ratio is the percentage of the reserve balance to total covered wages and is currently used as a basis for taxation in the Kansas Law. The high cost multiple is a parameter derived from the reserve fund ratio and benefit cost rate comparing present reserves to benefits paid during times of high unemployment. The minimum safe level of the high cost multiple is considered to be 1.5, meaning the reserve fund balance would be sufficient to pay benefits equal to 1.5 times those of the highest 12-month period in the last 15 years. The estimated reserve fund ratio and high cost multiple at the close of the 1988 calendar year were 2.20 per cent and 1.2, respectively. As shown in Table 3, these measures still remain lower than comparable values 10 years earlier.

Prior to the recessions of the mid-1970's and early 1980's many states only considered the dollar amount of the reserve balance in determining reserve fund adequacy. The potential risk of depletion due to a heavy payment load was given only casual consideration. It has now been generally realized that it is financially desirable to contribute amounts which retain trust fund balances at significant levels during times of stability rather than impose added assessments during recessionary periods. Without proper controls, it may take several years to replenish a trust fund following a recession and the fund would be vulnerable if the economy should become soft. The following factors demonstrate how quickly the fund could be depleted.

- (1) Increases in wages result in higher weekly benefit payments to claimants.
- (2) An expanding labor force translates into a larger number of potential claimants.
- (3) Nearly \$6 million in benefits were paid to claimants during various one week periods of the 1982-1983 recession. With the growth of wages and the labor force, it is possible this amount or more could be paid to claimants for most weeks of a future recession.

- (4) Recessions tend to affect the Kansas covered labor force for an average of two years.
- (5) A future economic downturn could thus result in \$600 million or more in benefit payments during a two-year period.

Another factor to be considered when evaluating trust fund size is interest earned. In recent years, interest has been a major element in trust fund growth. If the trust fund level were to be lowered, interest earnings would decrease and greater vulnerability to economic slowdowns could result. Reduced interest earnings translates into less protection at a time of greater benefit potential and the recovery of the trust fund would be extended over a longer period of time. If interest had not been credited to the fund during calendar year 1988, a period of relatively stable economic activity, the fund balance would have risen \$17.6 million instead of \$49.5 million. Interest accrued during the 1988 calendar year would have paid 10 average weeks or 20 per cent of the annual benefit outlay. During the 1978-87 decade, only interest earned allowed the fund balance to increase as benefits exceeded contributions by \$55 million.

As mentioned earlier, several factors affect the trust fund balance. Statistical parameters rather than "fixed" trust fund levels have thus been found to be the most accurate measures of fund adequacy. The current method of computing tax rates for contributing employers under the Kansas Employment Security Law uses the reserve fund ratio as a basis for the required yield. Although it might seem attractive to amend the planned yield rate schedule at the present time, it should be recalled that without the amendments reducing planned yield affective with 1979 tax rates, the contribution surcharges and benefit freezes enacted during 1983 might not have been necessary. The Law has also been amended to recenter the fund control schedule to yield 1.00 per cent of total wages at the recommended 3.00 per cent reserve fund ratio level. Contributions and interest earned have exceeded benefit payments in recent years, allowing growth of the fund to occur. It is therefore suggested that no major changes to the calculations of tax rates or benefit payments are required at this time.

Table 1
Benefits, Contributions, and Interest
CY's 1977 - 1988

Calendar Year	Benefits Paid (000,000's)	Contributions Received (000,000's)	Interest Earned (000,000's)	Average Interest Rate
1977	\$ 54.2	\$ 63.8	\$ 8.6	5.92%
1978	46.2	81.3	10.4	5.92
1979	59.4	79.5	15.3	6.96
1980	117.7	83.3	20.0	8.53
1981	112.3	88.2	22.1	9.99
1982	217.8	105.7	21.4	11.29
1983	165.9	157.5	14.0	10.44
1984	112.8	172.2	20.6	10.18
1985	139.7	167.9	28.2	10.34
1986	168.4	157.0	31.1	9.77
1987	166.1	158.3	30.3	9.05
1988	148.9	161.7	31.9	8.50
TOTAL	\$1,509.4	\$1,476.4	\$253.9	8.91%

Graph 1
INTEREST EARNED ON RESERVE FUND

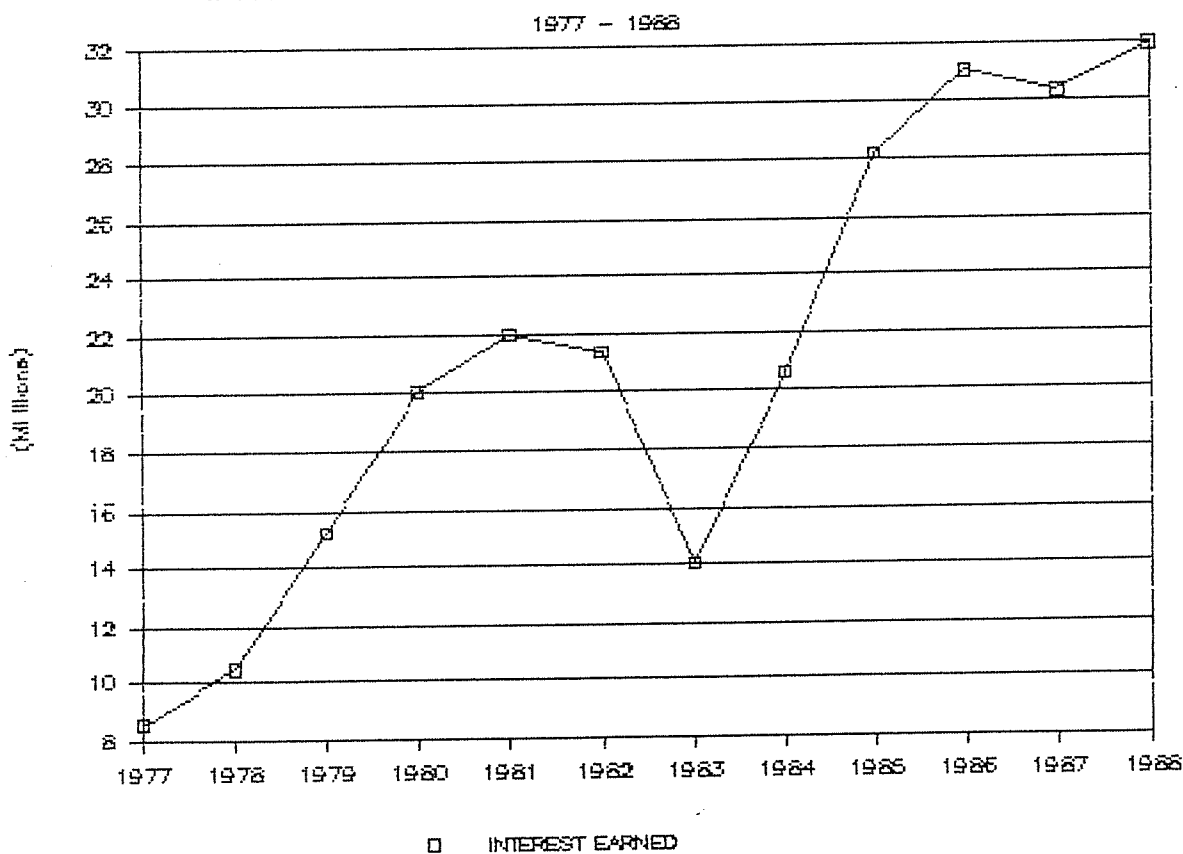


Table 2
Tax Rate Computation Statistics
1978 - 1989

Rate Year	Reserve Fund Balance, July 31 (000,000's)	Average Required Yield (000,000's)	Tax Rates For		
			Positive Minimum	Eligible Maximum	Employers Average
1978	\$151.5	\$ 73.3	0.00%	3.60%	2.131%
1979	181.8	76.5	0.00	3.50	1.745
1980	234.9	80.9	0.05	3.60	1.861
1981	246.2	90.4	0.05	3.80	1.993
1982	236.0	108.6	0.06	4.30	2.422
1983	216.8	127.9a/	0.07a/	5.40a/	2.786a/
1984	166.2	150.0	0.06	5.13	2.567
1985	225.0	148.7	0.06	4.80	2.398
1986	301.6	144.4	0.06	4.40	2.202
1987	340.6	143.8	0.06	4.42	2.209
1988	369.2	144.7	0.05	4.40	2.199
1989	402.0	152.3	0.06	4.50	2.248

a/ Does not include 20 per cent surcharge. With surcharge:
\$153,500,000, 0.08%, 6.48%, and 3.343%, respectively.

Table 3
Comparison of End of Year Fund Balances
1977 - 1988

Calendar Year	Total Wages (000,000's)	Reserve Fund Balance (000,000's)	Reserve Fund Ratio	High Cost Multiple
1977	\$ 6,861.0	\$152.6	2.22%	1.5
1978	9,086.8	197.0	2.17	1.4
1979	10,400.6	234.2	2.25	1.5
1980	11,507.7	218.7	1.90	1.2
1981	12,706.3	220.8	1.74	1.1
1982	13,214.9	135.1	1.02	0.6
1983	13,751.1	152.5	1.11	0.6
1984	15,009.4	234.7	1.56	0.9
1985	15,770.7	295.7	1.87	1.1
1986	16,552.8	322.7	1.95	1.1
1987	17,386.8	355.0	2.04	1.1
1988	18,400.0 (est.)	404.5	2.20 (est.)	1.2 (est.)

Table 4
Trust Fund Balance
December 31
(\$000's)

<u>State and Current Wage Base</u>	<u>1988 (June 30)</u>	<u>1987</u>	<u>1986</u>	<u>1985</u>	<u>1984</u>
Kansas (\$8,000).....	393,247	362,577	329,753	302,040	240,825
Arkansas (\$7,500).....	108,762	100,701	98,243	90,989	41,990
Colorado (\$10,000)....	118,397	96,052	83,120	84,470	28,035
Iowa (\$11,000).....	347,932	282,758	143,871	50,618	0
Missouri (\$7,000).....	383,010	365,983	330,099	224,535	183,515
Nebraska (\$7,000).....	92,298	86,959	78,029	70,670	75,780
Oklahoma (\$9,100).....	165,018	112,446	68,383	105,720	82,934

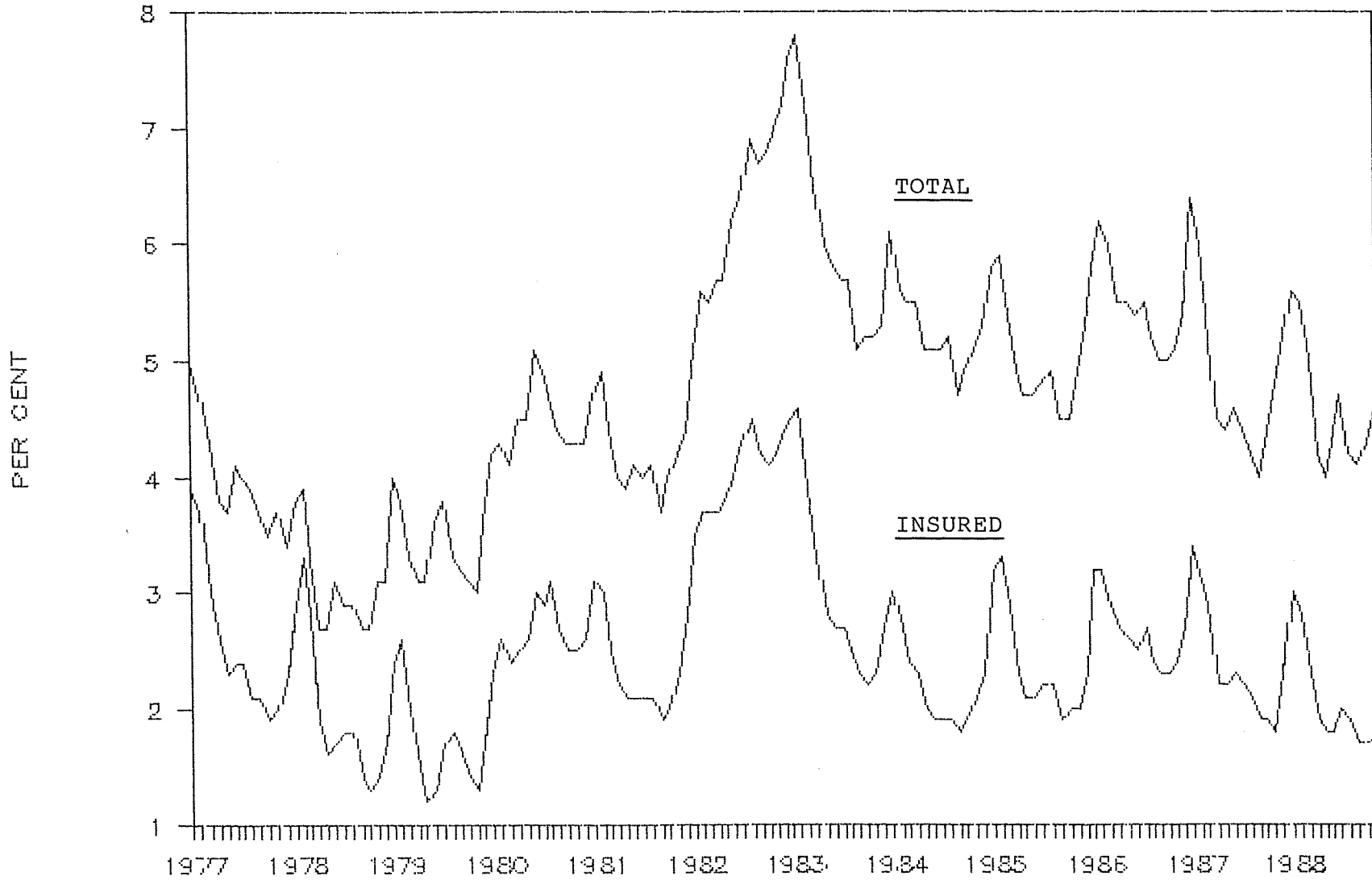
Table 5
Trust Fund Balance
As a Per Cent of Total Wages
December 31

<u>State</u>	<u>1988 (June 30)</u>	<u>1987</u>	<u>1986</u>	<u>1985</u>	<u>1984</u>
Kansas.....	2.43	2.26	2.02	1.96	1.65
Arkansas.....	1.01	0.95	0.80	0.80	0.39
Colorado.....	0.45	0.37	0.31	0.33	0.11
Iowa.....	2.45	2.05	0.88	0.31	0
Missouri.....	1.14	1.11	0.89	0.65	0.57
Nebraska.....	1.15	1.11	0.80	0.76	0.89
Oklahoma.....	1.02	0.71	0.33	0.54	0.44

Source: Quarterly Unemployment Insurance Compilation and Characteristics, U.S. Department of Labor, Division of Actuarial Services.

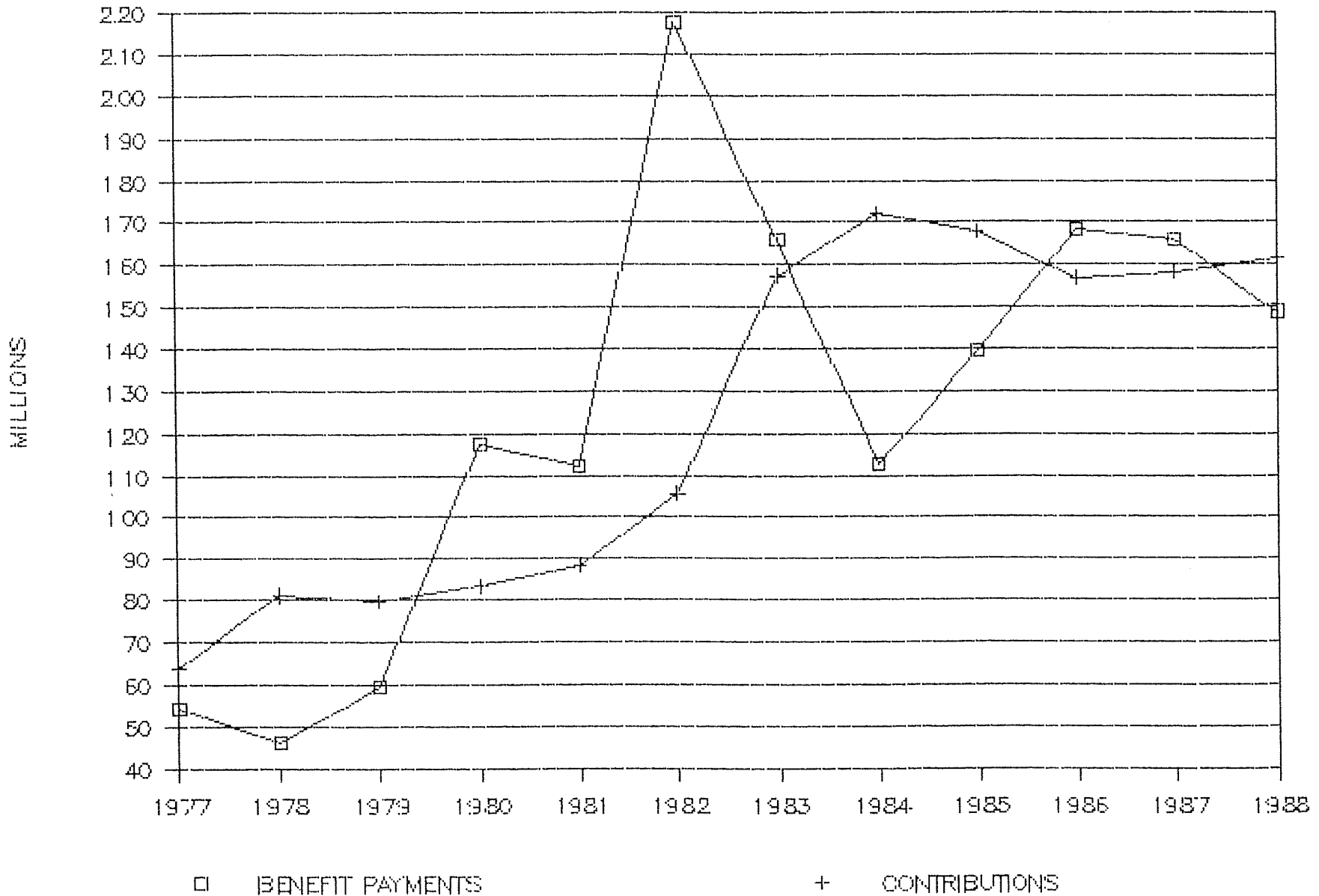
Graph 2
UNEMPLOYMENT RATES—INSURED AND TOTAL

JAN 1977—NOV 1988 BY MONTH



Graph 3 BENEFIT PAYMENTS AND CONTRIBUTIONS

1977-1988



Graph 4 RESERVE FUND BALANCE

JAN. 1977 - DEC. 1988 BY QUARTER

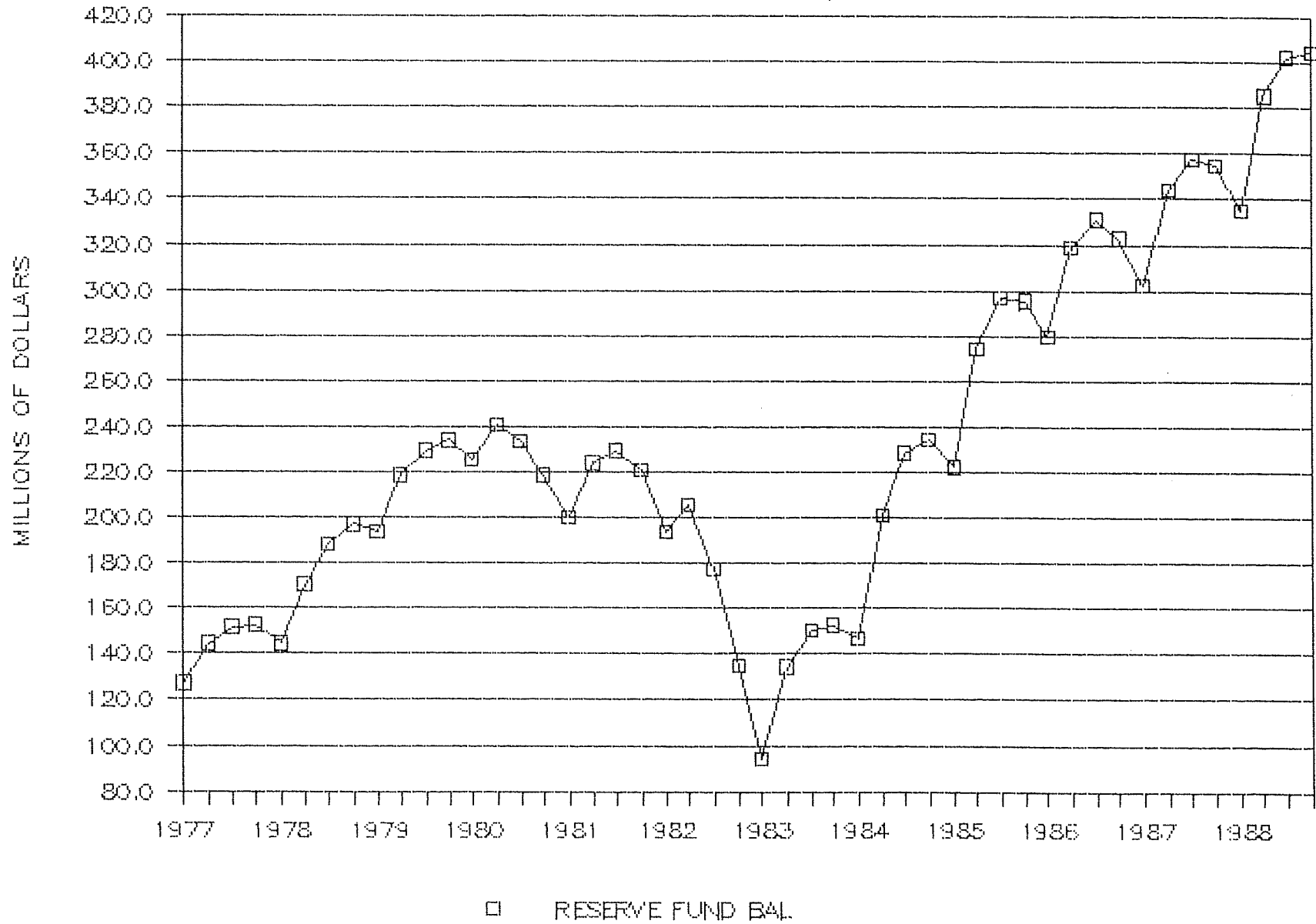


Table 6
 AVERAGE TAX RATES AND RANGE OF RATES 1/
 CALENDAR YEAR 1988

STATE	AVERAGE TAX RATES		TAX RATES	
	TAXABLE	TOTAL	MAXIMUM	MINIMUM 2/
ALABAMA (8,000)	1.6	0.7	5.40	0.500
ALASKA (21,000)	4.4	3.0	5.66	1.830
ARIZONA	1.4	0.6	5.40	0.100
ARKANSAS (7,500)	2.5	1.2	6.50	0.600
CALIFORNIA	2.3	0.8	5.40	0.300
COLORADO (10,000)	2.1	0.9	5.40	0.300
CONNECTICUT (7,100)	1.9	0.6	6.10	1.200
DELAWARE (8,500)	2.7	1.0	9.50	1.200
FLORIDA	0.9	0.4	5.40	0.100
GEORGIA (7,500)	1.5	0.6	8.64	0.060
HAWAII (8,700)	1.2	0.6	5.40	0.000
IDAHO (16,200)	3.0	2.0	5.60	1.700
ILLINOIS (9,000)	3.2	1.2	7.50	0.600
INDIANA	1.4	0.5	5.40	0.300
IOWA (11,000)	2.9	1.5	9.00	0.000
KANSAS (8,000)	2.5	1.1	6.40	0.050
KENTUCKY (8,000)	2.6	1.1	9.50	0.500
LOUISIANA (8,500)	3.7	1.7	6.75	0.340
MAINE	2.5	1.0	5.90	1.800
MARYLAND	1.5	0.4	5.40	0.100
MASSACHUSETTS	2.1	0.7	5.40	1.200
MICHIGAN (9,500)	4.2	1.6	10.00	1.000
MINNESOTA (11,700)	2.4	1.2	8.00	0.800
MISSISSIPPI	1.2	0.5	5.40	0.100
MISSOURI	1.7	0.7	6.00	0.000
MONTANA (12,600)	1.9	1.4	6.40	0.900
NEBRASKA	1.5	0.5	5.40	0.100
NEVEDA (12,100)	1.5	0.9	5.40	0.300
NEW HAMPSHIRE	0.7	0.3	6.50	0.010
NEW JERSEY (12,000)	2.1	1.0	5.80	0.500
NEW MEXICO (10,800)	1.8	1.0	5.40	0.900
NEW YORK	2.8	0.8	6.40	1.000
N. CAROLINA (10,100)	0.9	0.5	6.84	0.012
N. DAKOTA (11,000)	3.1	1.8	8.00	0.700
OHIO (8,000)	3.4	1.3	7.80	0.800
OKLAHOMA (9,100)	2.7	1.1	9.20	0.300
OREGON (14,000)	3.0	1.9	5.40	2.200
PENNSYLVANIA (8,000)	4.2	1.6	9.70	2.000
RHODE ISLAND (12,000)	3.0	1.7	7.80	1.800
S. CAROLINA	1.9	0.8	5.40	1.240
S. DAKOTA	0.8	0.4	8.00	0.000
TENNESSEE	1.6	0.6	10.00	0.150
TEXAS (8,000)	3.7	1.3	6.57	0.570
UTAH (13,200)	1.5	0.9	9.00	0.400
VERMONT (8,000)	3.3	1.5	6.50	0.800
VIRGINIA	1.1	0.4	6.20	0.100
WASHINGTON (15,100)	3.8	2.2	5.40	1.880
WEST VIRGINIA (8,000)	4.1	1.7	8.50	2.500
WISCONSIN (10,500)	3.6	1.7	9.80	0.270
WYOMING (10,200)	3.3	1.8	9.75	1.250

1/ TAX BASE IS \$7,000 EXCEPT AS SHOWN IN PARENTHESES.

2/ MINIMUM RATE FOR POSITIVE BALANCE EMPLOYER.

SOURCE: COMMERCE CLEARING HOUSE, INC.

Kansas Employment and Unemployment

January 1978--November 1988

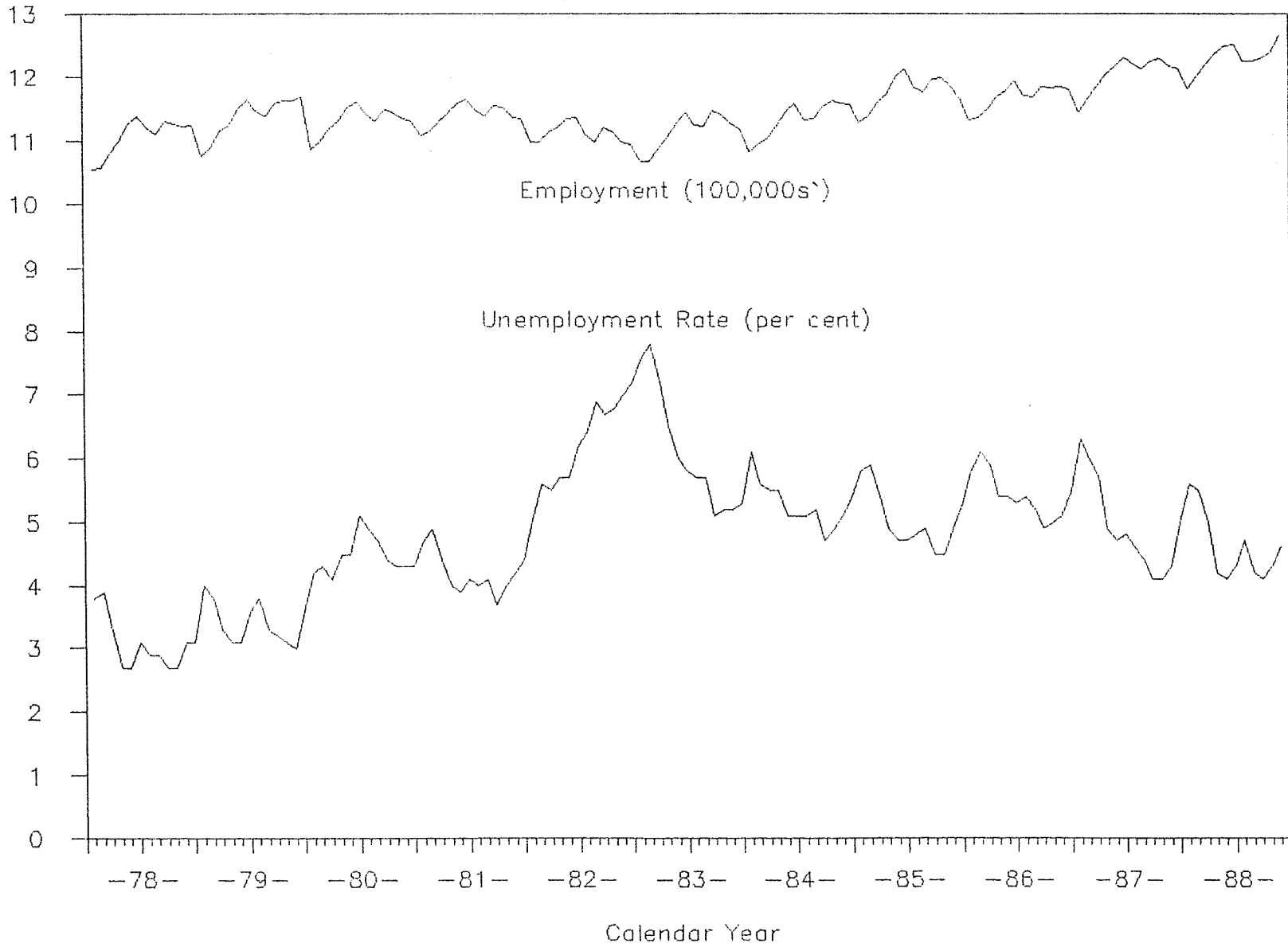


Table 7

LABOR MARKET SUMMARY 1978 - 1988
Kansas

Year	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988*
Civilian Labor Force--Place of Residence Data											
Civilian Labor Force	1,142,000	1,176,000	1,184,000	1,190,000	1,185,000	1,186,000	1,196,000	1,237,000	1,237,000	1,267,000	1,287,000
Employment	1,107,000	1,137,000	1,131,000	1,140,000	1,111,000	1,114,000	1,133,000	1,176,000	1,169,000	1,205,000	1,228,000
Unemployment	35,000	40,000	53,000	50,000	74,000	72,000	63,000	62,000	67,000	62,000	59,000
Unemployment Rate	3.0	3.4	4.5	4.2	6.3	6.1	5.2	5.0	5.4	4.9	4.6
Nonfarm Wage and Salary Employment--Place of Work Data (in thousands)											
All Industries	912.5	946.8	944.7	949.7	921.4	921.6	960.7	967.9	984.8	999.6	1,018.1
Manufacturing	185.9	198.9	190.5	188.6	168.8	164.7	176.4	174.4	175.7	175.9	180.2
Durable Goods	119.9	130.3	122.3	119.4	101.2	97.1	105.3	102.1	102.6	102.4	106.2
Stone, Clay & Glass Products	9.0	8.6	7.7	7.3	6.6	6.8	6.9	6.8	6.7	6.3	6.1
Primary Metal Industries	3.8	4.2	3.9	3.8	2.9	2.4	3.2	3.0	3.0	2.9	3.1
Fabricated Metal Products	13.9	14.2	13.0	12.7	11.3	10.6	11.2	11.1	11.1	11.0	11.7
Machinery (including Electric & Electronic)	32.6	37.3	35.1	34.5	29.3	26.7	28.8	27.8	27.2	27.4	28.8
Transportation Equipment	48.0	53.5	51.3	50.1	40.9	40.3	44.2	43.3	45.2	45.0	46.4
Nondurable Goods	66.0	68.6	68.2	69.2	67.6	67.6	71.1	72.3	73.0	73.5	74.0
Food & Kindred Products	22.5	22.9	23.3	23.7	24.2	24.9	26.3	27.5	27.6	27.9	28.4
Meat Products	8.5	9.0	9.3	9.7	10.6	11.2	12.8	14.1	14.1	14.5	14.9
Dairy Products	2.6	2.1	2.0	1.9	1.8	1.8	1.6	1.4	1.5	1.6	1.7
Grain Mill Products	3.6	3.8	4.0	4.1	3.8	3.9	4.0	3.7	3.6	3.5	3.6
Apparel & Other Textile Products	3.8	3.7	3.6	3.6	3.4	3.5	3.6	3.4	3.3	3.4	3.6
Printing & Publishing	15.7	16.7	16.8	17.3	16.9	17.0	18.3	18.3	18.8	18.8	18.7
Chemicals & Allied Products	8.5	8.9	9.1	8.8	8.5	8.0	8.0	8.0	8.2	7.9	7.7
Petroleum & Coal Products	4.5	4.6	4.6	5.0	4.5	3.7	3.1	3.0	3.0	3.0	3.1
Mining	12.9	13.7	16.1	19.8	18.8	17.2	17.9	16.7	12.2	11.5	11.5
Oil & Gas Extraction	10.9	11.7	14.1	17.9	17.2	15.6	16.3	15.1	10.7	10.0	10.1
Construction	48.1	49.9	46.5	42.7	39.0	39.7	43.6	42.3	43.9	44.5	42.0
Transportation & Public Utilities	63.2	65.3	63.7	62.7	61.4	62.2	64.1	63.9	62.7	61.4	61.2
Railroad Transportation	14.5	14.7	13.4	12.8	11.7	11.5	11.9	11.2	10.2	9.2	8.9
Trucking & Warehousing	20.2	20.8	19.5	18.6	18.2	19.4	21.3	21.9	21.5	21.8	22.1
Electric, Gas & Sanitary Services	10.7	11.1	11.4	11.6	11.7	11.6	11.7	11.7	11.6	11.7	11.6
Trade Total	221.4	225.7	226.4	228.6	227.9	229.0	239.4	243.3	247.8	251.4	257.0
Wholesale Trade	61.3	63.5	64.7	65.8	65.3	64.4	67.2	67.2	67.1	68.0	69.9
Retail Trade	160.1	162.2	161.7	162.8	162.6	164.6	172.2	176.1	180.7	183.4	187.1
General Merchandise Stores	24.6	24.1	23.7	24.4	23.9	23.5	24.6	25.0	24.5	25.5	27.9
Food Stores	20.9	22.1	23.0	23.1	23.0	23.3	24.0	25.2	26.4	27.0	27.8
Automotive Dealers & Service Stations	24.4	23.5	21.8	20.8	21.0	21.0	22.1	22.3	22.6	23.1	23.4
Apparel & Accessory Stores	9.7	9.8	10.1	10.0	9.7	9.5	9.7	9.2	9.1	9.2	9.2
Finance, Insurance & Real Estate	45.0	46.3	47.2	48.2	48.9	50.0	51.3	52.8	54.7	56.4	57.1
Banking	14.5	15.0	15.4	15.8	16.0	16.0	16.1	16.3	16.4	16.3	16.2
Insurance Carriers	11.1	10.7	11.2	11.5	11.6	11.3	11.1	11.0	11.0	10.9	10.8
Services	156.2	163.7	166.8	173.2	172.8	175.9	182.8	185.8	193.7	200.8	207.9
Hotels & Other Lodging Places	7.2	7.4	7.7	8.4	8.3	7.9	8.6	9.2	9.3	9.3	9.4
Personal Services	9.2	9.2	9.2	9.5	9.7	9.8	10.2	10.5	11.2	11.4	11.4
Government	180.0	183.3	187.4	185.9	183.8	182.9	185.2	188.7	194.1	197.8	201.2
Federal Government	26.0	26.0	26.7	25.1	25.2	25.5	26.3	27.1	27.7	27.3	26.6
State & Local Government	154.0	157.3	160.7	160.8	158.5	157.4	158.9	161.6	166.4	170.5	174.7
Other Categories (in thousands)											
Labor-Management Disputes	0.7	0.2	0.5	0.1	0.0	0.4	0.3	0.1	0.1	0.0	0.0
Farm Employment	67.6	65.5	72.2	70.6	69.0	67.5	65.9	64.4	63.0	61.6	60.3

1/13/89 Kansas Department of Human Resources, Research and Analysis Section, phone (913) 296-5058.
Developed in cooperation with the U. S. Bureau of Labor Statistics.

These estimates are based on data drawn from unemployment insurance employer records through March 1987.
*December 1987 - November 1988 average.

Table 8
State of Kansas Labor Force History Jan '78--Nov '88
Place of Residence Data

Period	Year	Civilian Labor Force	Employment	Unemployment	Unemployment Rate (%)
January	1978	1,095,768	1,054,174	41,594	3.8
February	1978	1,098,916	1,056,221	42,695	3.9
March	1978	1,117,009	1,079,757	37,252	3.3
April	1978	1,130,925	1,100,717	30,208	2.7
May	1978	1,155,645	1,124,940	30,705	2.7
June	1978	1,175,045	1,138,789	36,256	3.1
July	1978	1,152,617	1,118,703	33,914	2.9
August	1978	1,144,145	1,110,501	33,644	2.9
September	1978	1,159,948	1,128,505	31,443	2.7
October	1978	1,156,936	1,125,975	30,961	2.7
November	1978	1,156,967	1,121,211	35,756	3.1
December	1978	1,160,079	1,124,507	35,572	3.1
Annual Average	1978	1,142,000	1,107,000	35,000	3.0
January	1979	1,120,838	1,075,573	45,265	4.0
February	1979	1,132,781	1,089,431	43,350	3.8
March	1979	1,150,435	1,112,830	37,605	3.3
April	1979	1,158,564	1,122,957	35,607	3.1
May	1979	1,184,201	1,147,796	36,405	3.1
June	1979	1,207,782	1,164,602	43,180	3.6
July	1979	1,190,841	1,145,708	45,133	3.8
August	1979	1,175,708	1,137,013	38,695	3.3
September	1979	1,194,600	1,156,896	37,704	3.2
October	1979	1,199,050	1,161,458	37,592	3.1
November	1979	1,198,738	1,162,439	36,299	3.0
December	1979	1,210,465	1,167,299	43,166	3.6
Annual Average	1979	1,176,000	1,137,000	40,000	3.4
January	1980	1,134,300	1,086,326	47,974	4.2
February	1980	1,147,577	1,097,945	49,632	4.3
March	1980	1,165,269	1,117,920	47,349	4.1
April	1980	1,185,510	1,131,653	53,857	4.5
May	1980	1,205,556	1,151,845	53,711	4.5
June	1980	1,222,649	1,160,836	61,813	5.1
July	1980	1,199,985	1,141,368	58,617	4.9
August	1980	1,185,902	1,129,717	56,185	4.7
September	1980	1,200,181	1,146,938	53,243	4.4
October	1980	1,195,923	1,144,308	51,615	4.3
November	1980	1,185,134	1,133,850	51,284	4.3
December	1980	1,180,013	1,129,293	50,720	4.3
Annual Average	1980	1,184,000	1,131,000	53,000	4.5
January	1981	1,163,334	1,108,434	54,900	4.7
February	1981	1,171,717	1,114,265	57,452	4.9
March	1981	1,181,121	1,129,172	51,949	4.4
April	1981	1,189,944	1,142,767	47,177	4.0
May	1981	1,205,830	1,158,749	47,081	3.9
June	1981	1,213,362	1,163,586	49,776	4.1
July	1981	1,196,090	1,148,485	47,605	4.0
August	1981	1,186,805	1,138,704	48,101	4.1
September	1981	1,198,597	1,153,672	44,925	3.7
October	1981	1,200,833	1,152,540	48,293	4.0
November	1981	1,186,466	1,136,228	50,238	4.2
December	1981	1,185,903	1,133,399	52,504	4.4
Annual Average	1981	1,190,000	1,140,000	50,000	4.2

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Table 8 (Cont.)
 State of Kansas Labor Force History Jan '78--Nov '88
 Place of Residence Data

Period	Year	Civilian Labor Force	Employment	Unemployment	Unemployment Rate (%)
January	1982	1,156,219	1,096,825	59,394	5.1
February	1982	1,162,802	1,097,666	65,136	5.6
March	1982	1,179,315	1,113,993	65,322	5.5
April	1982	1,187,247	1,119,203	68,044	5.7
May	1982	1,203,430	1,134,552	68,878	5.7
June	1982	1,212,377	1,136,625	75,752	6.2
July	1982	1,185,357	1,110,073	75,284	6.4
August	1982	1,179,075	1,098,147	80,928	6.9
September	1982	1,199,521	1,119,027	80,494	6.7
October	1982	1,196,191	1,114,853	81,338	6.8
November	1982	1,180,879	1,098,109	82,770	7.0
December	1982	1,177,587	1,092,927	84,660	7.2
Annual Average	1982	1,185,000	1,111,000	74,000	6.3
January	1983	1,154,166	1,066,293	87,873	7.6
February	1983	1,156,147	1,066,479	89,668	7.8
March	1983	1,171,063	1,087,289	83,774	7.2
April	1983	1,179,873	1,103,398	76,475	6.5
May	1983	1,198,572	1,127,002	71,570	6.0
June	1983	1,214,955	1,143,923	71,032	5.8
July	1983	1,191,326	1,123,284	68,042	5.7
August	1983	1,188,631	1,120,909	67,722	5.7
September	1983	1,207,054	1,145,303	61,751	5.1
October	1983	1,201,633	1,139,368	62,265	5.2
November	1983	1,188,424	1,126,990	61,434	5.2
December	1983	1,180,156	1,117,762	62,394	5.3
Annual Average	1983	1,186,000	1,114,000	72,000	6.1
January	1984	1,151,625	1,081,688	69,937	6.1
February	1984	1,157,273	1,092,371	64,902	5.6
March	1984	1,167,750	1,103,386	64,364	5.5
April	1984	1,186,996	1,122,258	64,738	5.5
May	1984	1,205,467	1,144,126	61,341	5.1
June	1984	1,220,989	1,158,167	62,822	5.1
July	1984	1,193,809	1,132,601	61,208	5.1
August	1984	1,196,051	1,134,225	61,826	5.2
September	1984	1,208,067	1,151,601	56,466	4.7
October	1984	1,221,861	1,161,963	59,898	4.9
November	1984	1,220,710	1,157,872	62,838	5.1
December	1984	1,221,401	1,155,741	65,660	5.4
Annual Average	1984	1,196,000	1,133,000	63,000	5.2
January	1985	1,197,284	1,128,073	69,211	5.8
February	1985	1,208,290	1,137,380	70,910	5.9
March	1985	1,225,832	1,159,768	66,064	5.4
April	1985	1,232,233	1,172,054	60,179	4.9
May	1985	1,260,570	1,201,010	59,560	4.7
June	1985	1,271,431	1,211,610	59,821	4.7
July	1985	1,243,039	1,182,997	60,042	4.8
August	1985	1,236,536	1,176,474	60,062	4.9
September	1985	1,251,684	1,195,889	55,795	4.5
October	1985	1,255,613	1,198,655	56,958	4.5
November	1985	1,244,468	1,183,624	60,844	4.9
December	1985	1,229,019	1,164,464	64,555	5.3
Annual Average	1985	1,237,000	1,176,000	62,000	5.0

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Table 8 (Cont.)
 State of Kansas Labor Force History Jan '78--Nov '88
 Place of Residence Data

Period	Year	Civilian Labor Force	Employment	Unemployment	Unemployment Rate (%)
January	1986	1,201,929	1,132,340	69,589	5.8
February	1986	1,210,175	1,136,154	74,021	6.1
March	1986	1,223,461	1,151,174	72,287	5.9
April	1986	1,233,890	1,167,447	66,443	5.4
May	1986	1,246,885	1,179,449	67,436	5.4
June	1986	1,260,587	1,194,225	66,362	5.3
July	1986	1,236,446	1,169,077	67,369	5.4
August	1986	1,230,712	1,166,910	63,802	5.2
September	1986	1,245,157	1,183,841	61,316	4.9
October	1986	1,245,331	1,182,965	62,366	5.0
November	1986	1,248,652	1,184,352	64,300	5.1
December	1986	1,248,777	1,180,067	68,710	5.5
Annual Average	1986	1,237,000	1,169,000	67,000	5.4
January	1987	1,220,596	1,143,529	77,067	6.3
February	1987	1,238,321	1,164,614	73,707	6.0
March	1987	1,256,423	1,185,045	71,378	5.7
April	1987	1,263,458	1,202,157	61,301	4.9
May	1987	1,278,003	1,217,498	60,505	4.7
June	1987	1,293,100	1,231,231	61,869	4.8
July	1987	1,277,887	1,219,403	58,484	4.6
August	1987	1,268,831	1,212,542	56,289	4.4
September	1987	1,278,123	1,225,205	52,918	4.1
October	1987	1,282,263	1,229,678	52,585	4.1
November	1987	1,270,351	1,215,958	54,393	4.3
December	1987	1,276,644	1,213,139	63,505	5.0
Annual Average	1987	1,267,000	1,205,000	62,000	4.9
January	1988	1,249,873	1,180,101	69,772	5.6
February	1988	1,269,967	1,199,630	70,337	5.5
March	1988	1,284,771	1,221,039	63,732	5.0
April	1988	1,290,227	1,236,303	53,924	4.2
May	1988	1,302,565	1,249,710	52,855	4.1
June	1988	1,306,714	1,250,011	56,703	4.3
July	1988	1,284,533	1,224,702	59,831	4.7
August	1988	1,277,007	1,223,660	53,347	4.2
September	1988	1,282,709	1,230,022	52,687	4.1
October	1988	1,294,926	1,239,382	55,544	4.3
November	1988	1,326,938	1,265,650	61,288	4.6