Approved March 27, 1991
Date

MINUTES OF THE Senate COMMITTEE ON Labor, Industry and Small Business.

The meeting was called to order by Senator Alicia Salisbury at
Chairperson

1:30 ~~a.m.~~/p.m. on February 28, 1991 in room 522-S of the Capitol.

All members were present except:
Senator Strick
Senator Daniels
Senator Oleen
Committee staff present:

Jerry Donaldson, Legislative Research Department
Gordon Self, Revisor of Statutes Office
Mary Jane Holt, Committee Secretary

Conferees appearing before the committee:

Jacki Summerson, Manpower Temporary Services
John Grace, President, Kansas Association of Homes for the Aging
Jewell Welch, Cardinal Building Services
Terry Leatherman, Kansas Chamber of Commerce and Industry
George Puckett, Executive Vice President, Kansas Restaurant and Hospitality Association
Paul Bicknell, Chief of Contributions, Department of Human Resources
Bill Layes, Chief, Labor Market Information Services, Kansas Department of Human Resources

The Chairman announced the Committee would receive testimony on SB 275.

**Hearing on SB 275 - Increase in taxable wage base under employment security law**

Jacki Summerson, Manpower Temporary Services testified SB 275 would raise the taxable wage base for unemployment taxes from $8,000 to $12,000. She said this legislation will not jeopardize the solvency of the unemployment fund and will not adversely impact on benefits paid to unemployed persons. She informed the Committee the low taxable wage base is causing an inequity in the amount of unemployment taxes paid by employers who have low-wage, high turnover employees, see Attachment I.

John Grace, President, Kansas Association of Homes for the Aging, testified the Association of Homes for the Aging represents over 130 not for profit retirement and nursing homes in Kansas. He said a significant percentage of their employees are employed at wages that are near minimum wage and there is a high degree of turnover in the minimum wage positions. He informed the Committee raising the taxable wage base for unemployment taxes from $8,000 to $13,000 would help lower the operating costs of their facilities and would be a step forward in addressing the rising costs in health care, see Attachment II.

Jewell Welch, Cardinal Building Services, stated he is primarily a temporary and part-time employer and they have a high employee turnover. He testified he supported SB 275. In response to a Committee question, Mr. Welch said they do offer some employee benefits such as vacation and sick pay. They do not pay for health care; however, in some cases they make a payment in lieu of health care.

Terry Leatherman, Kansas Chamber of Commerce and Industry, testified in opposition to SB 275. He stated a taxable wage base increase will cause unemployment compensation taxes to rise for employers which have positive unemployment compensation account balances and pay their employees more than the proposed wage base of $12,000 a year. If SB 275 is approved, it will not change the total revenue which will be generated from Kansas businesses in unemployment taxes. There will be tax shifts in the employment community with high wage employers paying more and low wage employers paying less, see Attachment III.

In answer to Committee questions, Mr. Leatherman stated the Employment Security Advisory Council considered this proposal at its December meeting and the position of the Council was to offer no recommendation. He also replied the Advisory Council is composed of four representatives of labor, four representatives of the business community and four members of the general public.

Prepared testimony from George Puckett, Executive Vice President, Kansas Restaurant and Hospitality Association in support of SB 275 was distributed to the Committee, see Attachment IV.

CONTINUATION SHEET

MINUTES OF THE Senate COMMITTEE ON Labor, Industry and Small Business,

room 527-S, Statehouse, at 1:30 ~~a.m.~~/p.m. on February 28, 1991.

Paul Bicknell, Chief of Contributions, Department of Human Resources, stated the Department of Human Resources has no official position on SB 275.

Bill Layes, Chief, Labor Market Information Services, Kansas Department of Human Resources, in response to Committee questions, said there would be a 50% increase in the wage base. In total payout there would be a corresponding reduction in the rate that is applied to the higher tax base. He replied the Department of Human Resources would submit a report showing the number of private employers and the annual average wage by employer size.

The Chairman requested the Department of Human Resources provide an illustration of how high wage and low wage employers would be impacted financially by increasing the taxable wage base to $12,000.

Senator Martin moved to report SB 275 favorably for passage. Senator Petty seconded the motion. The motion passed.

The Committee meeting was adjourned at 2:30 p.m.

GUEST LIST

COMMITTEE: LABOR, INDUSTRY & SMALL BUSINESS DATE: Feb. 28, 1991

| NAME (PLEASE PRINT) | ADDRESS | COMPANY/ORGANIZATION |
|---|---|---|
| Jacki Summerson | Topeka, KS | Manpower |
| Frank Summerson | Topeka, KS | Manpower |
| Terry Leatherman | Topeka | KCCI |
| Jim DeHoff | Topeka | KS AFL-CIO |
| Jewell Welch | Topeka | Cardinal Bd. Svcs |
| John Grace | " | KAHA |
| A.J. Kotich | " | KDHR |
| Paul Bicknell | " | KDHR |
| Bill Layes | " | KDHR |

## STATEMENT OF TESTIMONY

RE: SB-275, before Senate Committee on Labor, Industry and Small Business

DATE: February 28, 1991

FROM: Jacki Summerson, Manpower Temporary Services/913-267-4060

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My name is Jacki Summerson. My husband and I own and operate the Manpower Temporary Services franchise offices in Topeka, Lawrence, Manhattan, Emporia, Ottawa, Wichita, Hutchinson, Newton, McPherson and Salina. Our company is one of several employers in the State of Kansas that provide thousands of employment opportunities to people who are in the process of looking for permanent employment but need work or simply want limited employment.

I am here to speak in favor of Senate Bill 275 that raises the taxable wage base for unemployment taxes to $12,000. Employment security (unemployment benefits) is an important public policy (both Federal and State). The Kansas unemployment system is well funded and well administered. The proposed legislation is limited to adjusting an inequity in the system. It does not jeopardize the solvency of the fund. It does not have any adverse impact on benefits paid to unemployed persons. It is simply a fairness issue among contributing employers.

Last year, we made a presentation to this committee on raising the taxable wage base for unemployment taxes. At that time, the issue was referred to the Employment Advisory Council. The Council reviewed the issue during two meetings. They sympathized with us but took no action.

The problem is simply this: the low taxable wage base is causing an inequity in the amount of unemployment taxes paid by employers who have low-wage, high turnover employees. When we compare ourselves to another company paying the exact same amount of wages, we are paying $125,000. more in unemployment taxes. (This estimate is based on our average annual wages of $803. versus the statewide average of $19,000.) We currently have an account balance of $850,000. Our 1990 annual benefits paid were $86,500.

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1-1 Attachment I

and yet we are still required to pay $265,000. per year into the fund. This is over three times what our claims are. The inequity is that we are paying taxes on 100% of our wages and a company paying the statewide average wage of $19,000 is only paying on 42% of their wages even though their overall exposure to the fund is more. High wage employers are paying on an even smaller percentage of their overall wages. We estimate our overall liability to be approximately $230,000. yet a company with long term, full time employees paying the same amount of wages would have a potential exposure to the fund of over $2,100,000. Higher unemployment contributions which are not tied to potential benefit claims are funds that could otherwise be used to provide additional jobs or allow the employer to survive thereby preserving jobs.

When unemployment taxes were started in 1936, employers paid unemployment taxes on 100% of their wages. The taxable wage base was introduced in 1940. It obviously benefits higher wage employers and penalizes low-wage employers.

Raising the wage base does not collect any more unemployment taxes overall. As the wage base increases, the tax rates for each category are reduced accordingly. This is reflected in the attached memo prepared by Bill Layes in the Department of Human Resources. We will still pay taxes on 100% of our wages, but it helps us because the contribution rate will decrease. If only 5-10% of the employers are "low-wage" employers, the small reduction that they get will be spread over the remaining 90-95% of the employers and will have a minimal impact on their overall taxes.

Most of the low-wage employers are providing jobs to people who might otherwise be drawing employment benefits and yet we are required to pay more than our fair share in unemployment taxes. The current wage base of $8,000 is placing an unfair burden on low-wage employers. In this last analysis we believe this bill seeks to promote jobs and fairness. Any bill that encourages jobs and seeks fairness among all those affected by the law is a good bill. We would ask that you report the bill favorably for passage.

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# Memorandum

Kansas Department of Human Resources

Date: November 2, 1990

To: Ray D. Siehndel
Secretary of Human Resources

From: William H. Layes, Chief
Labor Market Information Services

Subject: Increase in Taxable Wage Base

As requested at the October 1, 1990 meeting of the Employment Security Advisory Council, we are enclosing a table which lists the affect of increasing the taxable wage base at one thousand dollar increments from the current $8,000 to $12,000. Each series of contribution rates is shown as would have been experienced during rate year 1990. Also shown is the effect of an expansion of rate groups from 21 to 51. As you know, the expansion to 51 rate groups will become effective for contribution rates during calendar year 1991.

The table illustrates that as the taxable wage base is increased, a corresponding decrease in contribution rate will be experienced. This policy is consistent with Kansas statute K.S.A. 44-710 a(3) which seeks to achieve a fixed dollar income or "yield" from all contributing employers. As the tax base is increased, a proportionately higher amount of the total required yield (during CY1990, $151.1M) will be obtained from employers with higher salaried workers. Employers which pay a lower wage on the average, benefit from increases in the wage base since the total cost of unemployment is reduced. The following example illustrates this point with an employer paying the minimum wage (about $8,000 annual salary) and an employer paying the average hourly wage which at present is an annual salary of about $19,000.

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Example

Employers A and B each are at the maximum tax rate for calendar year 1990 of 4.41 per cent. Employer A pays a lower average wage; of $8,500 per employee. Employer B is a higher wage employer and pays employees at the statewide average of $19,000 annually. Each have 10 employees.

| Employer A | $8,000 | $9,000 | $10,000 | $11,000 | $12,000 |
|---|---|---|---|---|---|
| Taxable wages . | $80,000 | $85,000 | $85,000 | $85,000 | $85,000 |
| Tax rate . . . . | 4.41% | 3.78% | 3.44% | 3.17% | 2.94% |
| Taxes . . . . . . | $3,528 | $3,213 | $2,924 | $2,694 | $2,499 |

| Employer B | $8,000 | $9,000 | $10,000 | $11,000 | $12,000 |
|---|---|---|---|---|---|
| Taxable wages . | $80,000 | $90,000 | $100,000 | $110,000 | $120,000 |
| Tax rate . . . . | 4.41% | 3.78% | 3.44% | 3.17% | 2.94% |
| Taxes . . . . . . | $3,528 | $3,402 | $3,440 | $3,487 | $3,528 |

Two graphs are also attached. Graph 1 depicts the amount of wages subject to taxation as the taxable wage base increases among low and high wage employers A and B above. Graph 2 illustrates the amount of taxable wages per employee as taxable wages increase. Both graphs indicate a decline, or stabilization of costs for the low wage employers as the taxable wage base is increased.

An increase in taxable wage base would obviously affect employers in a variety of ways. Theoretically, it follows that any increase in initial cost to a low benefit cost employer will ultimately result in future "lower" total contribution payments since experience rates will "adjust" to the higher base. This, of course, assumes that benefit costs and experience remain unchanged. In this brief paper it is impossible to illustrate the varied effects on all employers.

It is hoped this information will prove useful to you. If you have any questions, please do not hesitate to contact me.

Attachments

cc: Sandy Duncan

WHL:mm

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# Table 1

## ESTIMATES OF CONTRIBUTION RATES FOR 51 RATE GROUPS, BY SELECTED WAGE BASES

| 51 RATE GROUPS | 21 RATE GROUPS | ACTUAL CY1990 RATE | ESTIMATED CONTRIBUTION RATES | | | | |
|---|---|---|---|---|---|---|---|
| WAGE BASE | | | $8,000 | $9,000 | $10,000 | $11,000 | $12,000 |
| 1 | 1 | 0.06 | 0.05 | 0.05 | 0.04 | 0.04 | 0.04 |
| 2 | | | 0.09 | 0.08 | 0.07 | 0.06 | 0.06 |
| 3 | | | 0.18 | 0.15 | 0.14 | 0.13 | 0.12 |
| | 2 | 0.22 | | | | | |
| 4 | | | 0.26 | 0.23 | 0.21 | 0.19 | 0.18 |
| 5 | | | 0.35 | 0.30 | 0.28 | 0.25 | 0.24 |
| 6 | 3 | 0.44 | 0.44 | 0.38 | 0.34 | 0.32 | 0.29 |
| 7 | | | 0.53 | 0.45 | 0.41 | 0.38 | 0.35 |
| 8 | | | 0.62 | 0.53 | 0.48 | 0.44 | 0.41 |
| | 4 | 0.66 | | | | | |
| 9 | | | 0.71 | 0.61 | 0.55 | 0.51 | 0.47 |
| 10 | | | 0.79 | 0.68 | 0.62 | 0.57 | 0.53 |
| 11 | 5 | 0.88 | 0.88 | 0.76 | 0.69 | 0.63 | 0.59 |
| 12 | | | 0.97 | 0.83 | 0.76 | 0.70 | 0.65 |
| 13 | | | 1.06 | 0.91 | 0.83 | 0.76 | 0.71 |
| | 6 | 1.10 | | | | | |
| 14 | | | 1.15 | 0.98 | 0.89 | 0.82 | 0.76 |
| 15 | | | 1.23 | 1.06 | 0.96 | 0.89 | 0.82 |
| 16 | 7 | 1.32 | 1.32 | 1.13 | 1.03 | 0.95 | 0.88 |
| 17 | | | 1.41 | 1.21 | 1.10 | 1.01 | 0.94 |
| 18 | | | 1.50 | 1.29 | 1.17 | 1.08 | 1.00 |
| | 8 | 1.54 | | | | | |
| 19 | | | 1.59 | 1.36 | 1.24 | 1.14 | 1.06 |
| 20 | | | 1.68 | 1.44 | 1.31 | 1.20 | 1.12 |
| 21 | 9 | 1.76 | 1.76 | 1.51 | 1.38 | 1.27 | 1.18 |
| 22 | | | 1.85 | 1.59 | 1.44 | 1.33 | 1.23 |
| 23 | | | 1.94 | 1.66 | 1.51 | 1.39 | 1.29 |
| | 10 | 1.98 | | | | | |
| 24 | | | 2.03 | 1.74 | 1.58 | 1.46 | 1.35 |
| 25 | | | 2.12 | 1.82 | 1.65 | 1.52 | 1.41 |
| 26 | 11 | 2.20 | 2.20 | 1.89 | 1.72 | 1.58 | 1.47 |
| 27 | | | 2.29 | 1.97 | 1.79 | 1.65 | 1.53 |
| 28 | | | 2.38 | 2.04 | 1.86 | 1.71 | 1.59 |
| | 12 | 2.42 | | | | | |
| 29 | | | 2.47 | 2.12 | 1.93 | 1.78 | 1.65 |
| 30 | | | 2.56 | 2.19 | 2.00 | 1.84 | 1.70 |
| 31 | 13 | 2.65 | 2.65 | 2.27 | 2.06 | 1.90 | 1.76 |
| 32 | | | 2.73 | 2.34 | 2.13 | 1.97 | 1.82 |
| 33 | | | 2.82 | 2.42 | 2.20 | 2.03 | 1.88 |
| | 14 | 2.87 | | | | | |
| 34 | | | 2.91 | 2.50 | 2.27 | 2.09 | 1.94 |
| 35 | | | 3.00 | 2.57 | 2.34 | 2.16 | 2.00 |
| 36 | 15 | 3.09 | 3.09 | 2.65 | 2.41 | 2.22 | 2.06 |
| 37 | | | 3.18 | 2.72 | 2.48 | 2.28 | 2.12 |
| 38 | | | 3.26 | 2.80 | 2.55 | 2.35 | 2.17 |
| | 16 | 3.31 | | | | | |
| 39 | | | 3.35 | 2.87 | 2.61 | 2.41 | 2.23 |
| 40 | | | 3.44 | 2.95 | 2.68 | 2.47 | 2.29 |
| 41 | 17 | 3.53 | 3.53 | 3.03 | 2.75 | 2.54 | 2.35 |
| 42 | | | 3.62 | 3.10 | 2.82 | 2.60 | 2.41 |
| 43 | | | 3.70 | 3.18 | 2.89 | 2.66 | 2.47 |
| | 18 | 3.75 | | | | | |
| 44 | | | 3.79 | 3.25 | 2.96 | 2.73 | 2.53 |
| 45 | | | 3.88 | 3.33 | 3.03 | 2.79 | 2.59 |
| 46 | 19 | 3.97 | 3.97 | 3.40 | 3.10 | 2.85 | 2.64 |
| 47 | | | 4.06 | 3.48 | 3.16 | 2.92 | 2.70 |
| 48 | | | 4.15 | 3.55 | 3.23 | 2.98 | 2.76 |
| | 20 | 4.19 | | | | | |
| 49 | | | 4.23 | 3.63 | 3.30 | 3.04 | 2.82 |
| 50 | | | 4.32 | 3.71 | 3.37 | 3.11 | 2.88 |
| 51 | 21 | 4.41 | 4.41 | 3.78 | 3.44 | 3.17 | 2.94 |

Kansas Department of Human Resources
Division of Policy and Management Analysis
Labor Market Information Services

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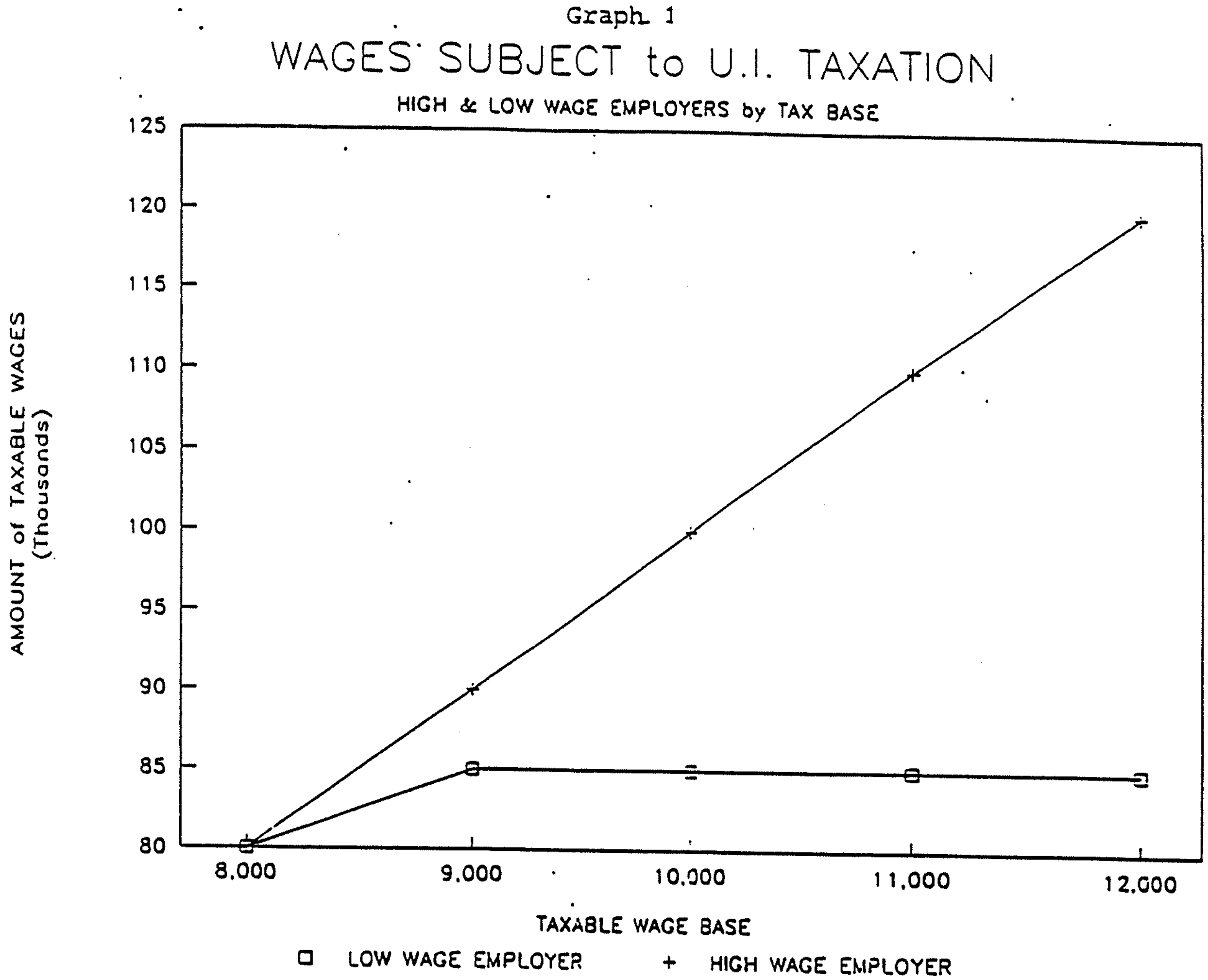


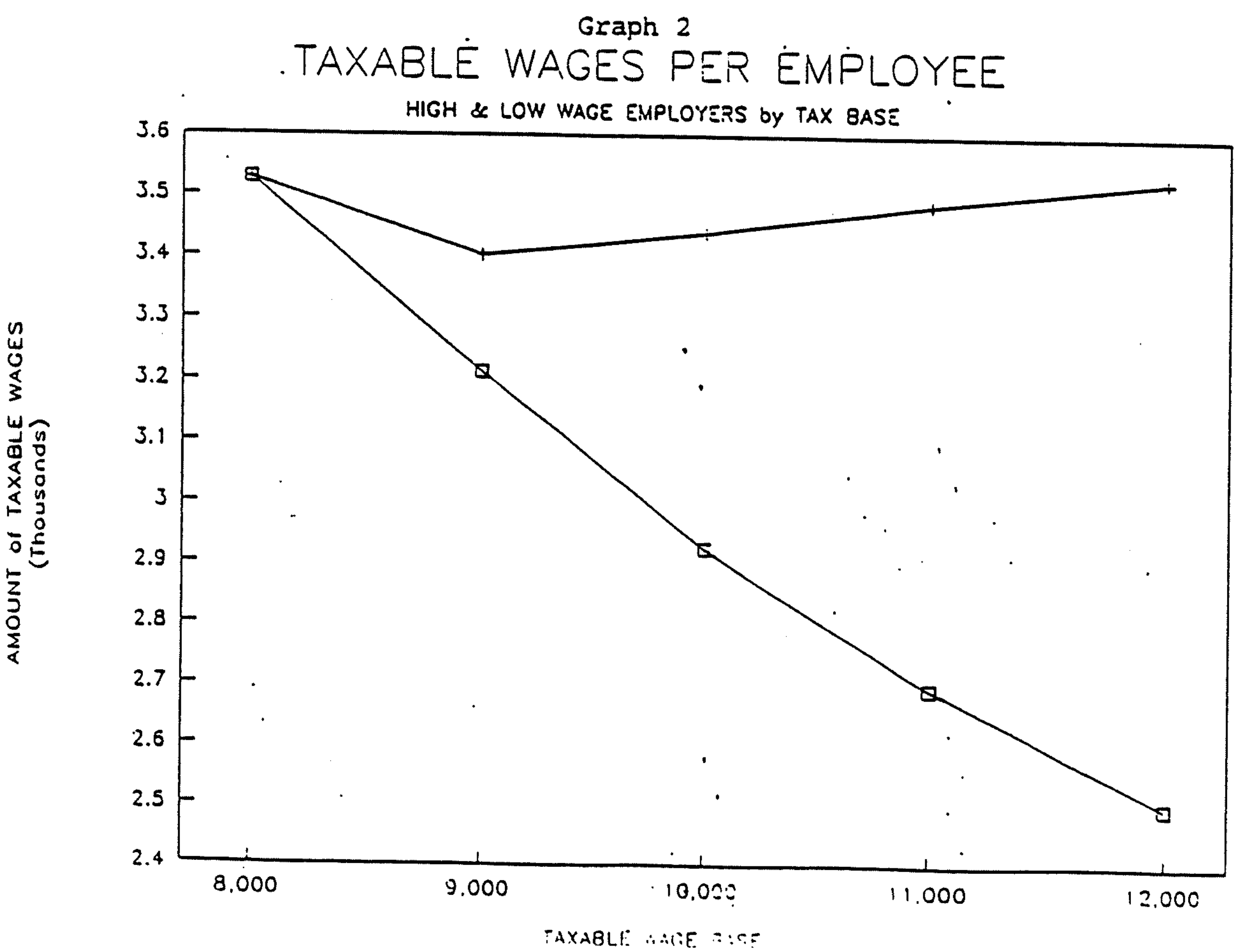


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KAHA

Kansas Association
of Homes for the Aging

*Enhancing the quality of life of those we serve since 1953.*

**Memorandum**

Date: February 28, 1991

To: Senate Labor, Industry and Small Business Committee

Re: Senate Bill 275

Submitted by: John Grace, President/CEO

Our association represents over 130 not-for-profit retirement and nursing homes across Kansas.

**We are in support of Senate Bill 275.**

A significant percentage of our employees are employed at wages that are near minimum wage. Perhaps as many as 50% of the persons that we employ fall into this category working in various job responsibilities in dining, housekeeping, laundry and other front line positions. Because of the tremendous competition that we face in the recruitment and retention of front line employees, we experience a high degree of turnover in these positions. Therefore, we believe that the proposed change in Senate Bill 275 regarding raising the base from 8,000 to 12,000 would have a beneficial impact upon the expenditures of our facilities in helping to lower the costs.

During the past several years, we have heard many legislators indicate that they are very concerned about the rising health care costs in our state. Because of the positive impact of this legislation that would help to reduce the operating costs for our facilities, we offer our support of this legislation and hope that this would be another component on the part of our policy makers to address the increasing costs of health care expenditures in long term care.

Thank you for the opportunity to present our comments.

634 SW Harrison
Topeka, Kansas 66603
913-233-7443
Fax: 913-233-9471

L I & S B.
2/28/91

 Attachment II

# LEGISLATIVE TESTIMONY

Kansas Chamber of Commerce and Industry

500 Bank IV Tower One Townsite Plaza Topeka, KS 66603-3460 (913) 357-6321

A consolidation of the Kansas State Chamber of Commerce, Associated Industries of Kansas, Kansas Retail Council

SB 275 February 28, 1991

KANSAS CHAMBER OF COMMERCE AND INDUSTRY
Testimony Before the
Senate Committee on Labor, Industry & Small Business
by

Terry Leatherman
Executive Director
Kansas Industrial Council

Madam Chairperson and members of the Committee:

I am Terry Leatherman. I am here today to explain the reasons why the Kansas Chamber of Commerce and Industry is opposed to the passage of SB 275, which calls for an increase in the Kansas unemployment compensation wage base from $8,000 to $12,000.

The Kansas Chamber of Commerce and Industry (KCCI) is a statewide organization dedicated to the promotion of economic growth and job creation within Kansas, and to the protection and support of the private competitive enterprise system.

KCCI is comprised of more than 3,000 businesses which includes 200 local and regional chambers of commerce and trade organizations which represent over 161,000 business men and women. The organization represents both large and small employers in Kansas, with 55% of KCCI's members having less than 25 employees, and 86% having less than 100 employees. KCCI receives no government funding.

The KCCI Board of Directors establishes policies through the work of hundreds of the organization's members who make up its various committees. These policies are the guiding principles of the organization and translate into views such as those expressed here.

L.I. & S.B.
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3-1 Attachment III

1. A taxable wage base increase will cause unemployment compensation taxes to rise for employers which have positive unemployment compensation account balances and pay their employees more than the proposed wage base of $12,000 a year.

If SB 275 is approved, it will not change the total revenue which will be generated from Kansas businesses in unemployment compensation taxes. However, inherent in the increase in the wage base is a shift in unemployment compensation taxes paid by individual employers. This is best illustrated by an example. Please note the following example greatly amplifies the effect of a wage base increase, but it does demonstrate how the wage base affects many elements of the computation scheme.

EXAMPLE: AN EMPLOYER OF 50 PEOPLE, EACH EMPLOYEE EARNS $20,000 ANNUALLY, AND THE BUSINESS HAS AN UNEMPLOYMENT COMPENSATION ACCOUNT BALANCE OF $80,000.

| | Payroll | Taxable Pay | Acct. Balance | Res. Ratio | Rate Group | Cont. Rate |
|---|---|---|---|---|---|---|
| $8,000 wage base | $1,000,000 | $400,000 | $80,000 | .20000 | 2 (out of 51) | .090 |
| $12,000 wage base | $1,000,000 | $600,000 | $80,000 | .13333 | 39 (of 51)** | .223*** |

As I stated earlier, this example is a much more dramatic situation than would happen if SB 275 is approved. First, taxable payroll is averaged over a three-year period. As a result, the $200,000 taxable payroll increase in the example would take three years to occur. Second, the example indicates a tumbling from rate group 2 to rate group 39. According to the Department of Human Resources', rate adjustments would need to be made in the reserve ratio process to avoid a dramatic slide in rate groups. Finally, the example includes the Department of Human Resources downward adjustment in contribution rates, which must happen to maintain revenue neutrality.

Exaggerations aside, the example illustrates a wage base increase will affect a company's unemployment compensation reserve ratio, which will result in a high wage employer being assigned to higher rate groups paying higher unemployment compensation taxes. In addition, the increase wage base raises the taxable wages, which are multiplied to the employer's contribution rate to determine total taxes. The net result will not be more unemployment compensation taxes paid overall. However, regardless of Department



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adjustments to reserve ratios and contribution rates, there will be tax shifts in the employment community, with high wage employers paying more and low wage employers less.

2. An increase in the Kansas wage base to $12,000 would make the wage base in Kansas significantly higher than in neighboring states.

| Current wage bases in midwestern states | |
|---|---|
| Missouri | $7,000 |
| Nebraska | $7,000 |
| Arkansas | $7,800 |
| Kansas | $8,000 |
| Oklahoma | $9,500 |
| Iowa | $9,500 |
| Colorado | $10,000 |

3. In the past 50 years, the Kansas wage base has been increased four times. Three of the increases were in response to an increase in federal wage base requirements. All four increases were during times of recession, high unemployment and rapidly dwindling trust fund accounts. While an argument could be raised that a recession has reached Kansas, the trust fund has not reflected an economic downturn. The passage of SB 275 would break tradition from past increases in the wage base by altering the heart of the unemployment compensation tax structure to address the concerns of a select number of Kansas businesses.

The state of Kansas will collect $151,000,000 from Kansas employers this year to fund the Kansas unemployment compensation system. That figure will not change, regardless of how the Legislature acts on SB 275. If passed, however, what will change is low wage employers will pay less in unemployment compensation taxes, and other employers will pay more.

Low wage employers feel they are paying too much in unemployment compensation taxes. However, so do new employers to Kansas, as do small business with little employee turnover. KCCI would caution the Committee from passing legislation which will alter the unemployment compensation tax structure of every employer in Kansas, to address the concerns of a small segment of the business community.

I would be happy to attempt to answer any questions.



L&IB
2/28/91
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KANSAS RESTAURANT AND HOSPITALITY KRHA ASSOCIATION

# KANSAS RESTAURANT AND HOSPITALITY ASSOCIATION

359 SOUTH HYDRAULIC • P.O. BOX 905 • WICHITA, KANSAS 67201 • (316) 267-8387
1-800-369-6787 FAX (316) 267-8400

February 27, 1991

Senator Alicia Salisbury, Chairperson
Senate Committee on Labor, Industry, and Small Business
Statehouse - Room 143-N
Topeka, Kansas 66612

**RE: SB 275**

Dear Senator Salisbury:

The Kansas Restaurant and Hospitality Association supports SB 275, and specifically the amended section on page 13, line 35, which states, "...and $12,000 with respect to employment during any calendar year following 1991,..." In our opinion, this amendment is more in line with today's salary structure within the labor force and would be very beneficial to our operators within the foodservice and hospitality trade. KRHA urges the Committee's support of SB 275.

Thank you for your consideration in this matter.

Sincerely,

George Puckett
Executive Vice President

g

Thank you Sen. Ben Vidricksen

L.I+S.B.
2/28/91

Attachment IV