

ORIGINAL HOUSE
BILL NO. 0145

ENROLLED ACT NO. 39, HOUSE OF REPRESENTATIVES

FIFTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING
2002 SPECIAL SESSION

AN ACT relating to unemployment insurance; providing that certain amounts shall not be included as wages for a one year period; eliminating for two years the one week waiting period; lowering for one year the base rate reduction; and providing for an effective date.

Be It Enacted by the Legislature of the State of Wyoming:

Section 1. W.S. 27-3-102(a)(xviii)(A), 27-3-306(a)(iv) and 27-3-503(b) are amended to read:

27-3-102. Definitions generally.

(a) As used in this act:

(xviii) "Wage" means remuneration payable for services from any source including commissions, bonuses and cash. The reasonable cash value of remuneration other than cash or check shall be prescribed by rule of the commission. To the extent the following are not considered wages under 26 U.S.C. §§ 3301 through 3311, "wage" does not include:

(A) For purposes of W.S. 27-3-503 through 27-3-509, remuneration greater than fifty-five percent (55%) of the statewide average annual wage calculated pursuant to W.S. 27-3-303(a) and rounded to the lowest one hundred dollars (\$100.00), which is paid during any calendar year to an individual by each employer or a predecessor within any calendar year including employment under any other state unemployment compensation law unless the amount is subject to a federal tax against which credit may be taken for contributions paid into any state unemployment fund. For purposes of this subparagraph during calendar year 2003 only, "wage" shall not include any

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amount in excess of fourteen thousand seven hundred dollars (\$14,700.00) paid to an employee by an employer;

27-3-306. Eligibility requirements; waiver or amendment authorized; unemployed waiting period; registration and referral for suitable work.

(a) An unemployed individual is eligible for benefits under this article for any week if he:

(iv) Is unemployed for a waiting period of one (1) week. The waiting period requirement of this paragraph shall not apply to initial or additional claims for benefits filed between July 1, 2002 and June 30, 2004, inclusive;

27-3-503. Payment; base rate; failure to pay; rate variations; benefit ratio; new employer rate; special reserve rate.

(b) Except as otherwise provided by law, the base rate of contributions assigned to any employer is eight and one-half percent (8.5%) for 1988 and each calendar year thereafter subject to rate variations under subsections (d) and (f) of this section in addition to a special reserve contribution rate assigned under subsection (g) of this section and the adjustment factors computed under W.S. 27-3-505. For calendar year ~~2002—2003~~, the base rate assigned to any employer under this subsection or any variation assigned under subsection (d) of this section shall be reduced by ~~thirty percent (30%)—~~twenty-five percent (25%). The base rate assigned to any employer under this subsection or any rate variation assigned under ~~subsections—~~subsection (d) or (f) of this section shall be reduced by twenty percent (20%) for any calendar year in which a special reserve contribution rate is imposed under

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subsection (g) of this section. Except as hereafter provided, a contributing employer failing to pay all contributions, interest and penalties or to submit all quarterly contribution reports due on his account or any account assumed under W.S. 27-3-507 on or before September 30 preceding the effective date of his assigned rate shall be assigned a delinquent rate which shall include a two percent (2%) tax rate increase in his base rate and shall also include in addition thereto the adjustment factors for the next calendar year beginning January 1. The delinquent rate shall not exceed the maximum assignable rate. The delinquent rate shall continue to be assigned through and including the calendar quarter in which the delinquent employer satisfies his delinquent account by submitting all payments and contribution reports due. Upon satisfaction of the delinquent account, the contributing employer shall be assigned the contribution rate otherwise applicable under this article beginning the next full calendar quarter. Provided however, that a delinquent employer shall pay an assigned delinquent rate for at least the first quarter even if the account is satisfied before January 1 of the new calendar year.

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Section 2. This act is effective July 1, 2002.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk