

House _____ Amendment NO. _____

Offered By

1 AMEND Senate Committee Substitute for Senate Bill No. 90, Page 7, Section 288.040, Line 227,
2 by inserting after all of said line the following:

3
4 "288.100. 1. (1) The division shall maintain a separate account for each employer which is
5 paying contributions, and shall credit each employer's account with all contributions which each
6 employer has paid. A separate account shall be maintained for each employer making payments in
7 lieu of contributions to which shall be credited all such payments made. The account shall also
8 show payments due as provided in section 288.090. The division may close and cancel such
9 separate account after a period of four consecutive calendar years during which such employer has
10 had no employment in this state subject to contributions. Nothing in this law shall be construed to
11 grant any employer or individuals in the employer's service prior claims or rights to the amounts
12 paid by the employer into the fund either on the employer's own behalf or on behalf of such
13 individuals. Except as provided in subdivision (4) of this subsection, regular benefits and that
14 portion of extended benefits not reimbursed by the federal government paid to an eligible individual
15 shall be charged against the accounts of the individual's base period employers who are paying
16 contributions subject to the provisions of subdivision (4) of subsection 3 of section 288.090. With
17 respect to initial claims filed after December 31, 1984, for benefits paid to an individual based on
18 wages paid by one or more employers in the base period of the claim, the amount chargeable to each
19 employer shall be obtained by multiplying the benefits paid by a ratio obtained by dividing the base
20 period wages from such employer by the total wages appearing in the base period. Except as
21 provided in this subdivision, the maximum amount of extended benefits paid to an individual and
22 charged against the account of any employer shall not exceed one-half of the product obtained by
23 multiplying the benefits paid by a ratio obtained by dividing the base period wages from such
24 employer by the total wages appearing in the base period. The provisions of this subdivision
25 notwithstanding, with respect to weeks of unemployment beginning after December 31, 1978, the
26 maximum amount of extended benefits paid to an individual and charged against the account of an
27 employer which is an employer ~~pursuant to~~ under subdivision (3) of subsection 1 of section
28 288.032 and which is paying contributions ~~pursuant to~~ under subsections 1 and 2 of section
29 288.090 shall not exceed the calculated entitlement for the extended benefit claim based upon the
30 wages appearing within the base period of the extended benefit claim.

31 (2) Beginning as of June 30, 1951, and as of June thirtieth of each year thereafter, any
32 unassigned surplus in the unemployment compensation fund which is five hundred thousand dollars
33 or more in excess of five-tenths of one percent of the total taxable wages paid by all employers for
34 the preceding calendar year as shown on the division's records on such June thirtieth shall be
35 credited on a pro rata basis to all employer accounts having a credit balance in the same ratio that
36 the balance in each such account bears to the total of the credit balances subject to use for rate

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1 calculation purposes for the following year in all such accounts on the same date. As used in this
2 subdivision, the term "unassigned surplus" means the amount by which the total cash balance in the
3 unemployment compensation fund exceeds a sum equal to the total of all employer credit account
4 balances. The amount thus prorated to each separate employer's account shall for tax rating
5 purposes be considered the same as contributions paid by the employer and credited to the
6 employer's account for the period preceding the calculation date except that no such amount can be
7 credited against any contributions due or that may thereafter become due from such employer.

8 (3) At the conclusion of each calendar quarter the division shall, within thirty days, notify
9 each employer by mail of the benefits paid to each claimant by week as determined by the division
10 which have been charged to such employer's account subsequent to the last notice.

11 (4) (a) No benefits based on wages paid for services performed prior to the date of any act
12 for which a claimant is disqualified ~~[pursuant to]~~ under section 288.050 shall be chargeable to any
13 employer directly involved in such disqualifying act.

14 (b) In the event the deputy has in due course determined ~~[pursuant to]~~ under paragraph (a)
15 of subdivision (1) of subsection 1 of section 288.050 that a claimant quit his or her work with an
16 employer for the purpose of accepting a more remunerative job with another employer which the
17 claimant did accept and earn some wages therein, no benefits based on wages paid prior to the date
18 of the quit shall be chargeable to the employer the claimant quit.

19 (c) In the event the deputy has in due course determined ~~[pursuant to]~~ under paragraph (b)
20 of subdivision (1) of subsection 1 of section 288.050 that a claimant quit temporary work in
21 employment with an employer to return to the claimant's regular employer, then, only for the
22 purpose of charging base period employers, all of the wages paid by the employer who furnished the
23 temporary employment shall be combined with the wages actually paid by the regular employer as if
24 all such wages had been actually paid by the regular employer. Further, charges for benefits based
25 on wages paid for part-time work shall be removed from the account of the employer furnishing
26 such part-time work if that employer continued to employ the individual claiming such benefits on a
27 regular recurring basis each week of the claimant's claim to at least the same extent that the
28 employer had previously employed the claimant and so informs the division within thirty days from
29 the date of notice of benefit charges.

30 (d) No charge shall be made against an employer's account in respect to benefits paid an
31 individual if the gross amount of wages paid by such employer to such individual is four hundred
32 dollars or less during the individual's base period on which the individual's benefit payments are
33 based. Further, no charge shall be made against any employer's account in respect to benefits paid
34 any individual unless such individual was in employment with respect to such employer longer than
35 a probationary period of ~~twenty-eight~~ ninety days, if such probationary period of employment has
36 been reported to the division as required by regulation.

37 (e) In the event the deputy has in due course determined ~~[pursuant to]~~ under paragraph (c) of
38 subdivision (1) of subsection 1 of section 288.050 that a claimant is not disqualified, no benefits
39 based on wages paid for work prior to the date of the quit shall be chargeable to the employer the
40 claimant quit.

41 (f) In the event the deputy has in due course determined under paragraph (e) of subdivision
42 (1) of subsection 1 of section 288.050 that a claimant is not disqualified, no benefits based on wages
43 paid for work prior to the date of the quit shall be chargeable to the employer the claimant quit.

44 (g) Nothing in paragraph (b), (c), (d), (e), or (f) of this subdivision shall in any way affect
45 the benefit amount, duration of benefits or the wage credits of the claimant.

46 2. The division may prescribe regulations for the establishment, maintenance, and
47 dissolution of joint accounts by two or more employers, and shall, in accordance with such
48 regulations and upon application by two or more employers to establish such an account, or to
49 merge their several individual accounts in a joint account, maintain such joint account as if it

1 constituted a single employer's account.

2 3. The division may by regulation provide for the compilation and publication of such data
3 as may be necessary to show the amounts of benefits not charged to any individual employer's
4 account classified by reason no such charge was made and to show the types and amounts of
5 transactions affecting the unemployment compensation fund."; and

6
7 Further amend said bill by amending the title, enacting clause, and intersectional references
8 accordingly.