WEST virginia legislature

2024 regular session

Introduced

Senate Bill 841

By Senator Woodrum

[Introduced February 19, 2024; referred   
to the Committee on Finance]

A BILL to amend and reenact §21A-1A-28 of the Code of West Virginia, 1931, as amended; and to amend and reenact §21A-6-10; all relating to unemployment benefits; setting the amount of employment taxes and benefits; modifying the calculation of the taxable wage base; and modifying methodology for calculating the maximum benefit rate.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1A. DEFINITIONS

§21A-1A-28. Wages; average annual wage; threshold wage

(a) "Wages" means all remuneration for personal service, including commissions, gratuities customarily received by an individual in the course of employment from persons other than the employing unit, as long as ~~such~~ the gratuities equal or exceed an amount of not less than $20 each month and which are required to be reported to the employer by the employee, bonuses and the cash value of all remuneration in any medium other than cash except for agricultural labor and domestic service. The term "wages" includes remuneration for service rendered to the state as a member of the state National Guard or Air National Guard only when serving on a temporary basis pursuant to a call made by the Governor under §15-1D-1 and §15-1D-2 of this code.

(b) The term "wages" does not include:

(1) That part of the remuneration which, after remuneration equal to ~~$8,000~~ $10,000 ~~or, after the amendment and reenactment of this section during the 2009 legislative session, the threshold wage is~~ paid during a calendar year to an individual by an employer or his or her predecessor with respect to employment during any calendar year, is paid to such individual by such employer during such calendar year unless that part of the remuneration is subject to a tax under a federal law imposing a tax against which credit may be taken for contributions required to be paid into a state unemployment fund. For the purposes of this section, the term "employment" includes service constituting employment under any unemployment compensation law of another state; or which as a condition for full tax credit against the tax imposed by the federal Unemployment Tax Act is required to be covered under this chapter; and, except that for the purposes of §21A-6-1, §21A-6-10, §21A-6-11, and §21A-6-13 of this code, all remuneration earned by an individual in employment shall be credited to the individual and included in his or her computation of base period wages: *Provided,* That the remuneration paid to an individual by an employer with respect to employment in another state or other states upon which contributions were required of and paid by ~~such~~ the employer under an unemployment compensation law of such other state or states shall be included as a part of the remuneration equal to the amounts of ~~$8,000~~ $10,000. ~~or, after the amendment and reenactment of this section during the 2009 legislative session, the threshold wage herein referred to~~ In applying ~~such~~ the limitation on the amount of remuneration that is taxable, an employer shall be accorded the benefit of all or any portion of such amount which may have been paid by its predecessor or predecessors: *Provided, however*, That if the definition of the term "wages" as contained in Section 3306(b) of the Internal Revenue Code of 1954, as amended, is amended to include remuneration in excess of $8,000 or, after the amendment and reenactment of this section during the 2009 legislative session, the threshold wage paid to an individual by an employer under the federal Unemployment Tax Act during any calendar year, wages for the purposes of this definition shall include remuneration paid in a calendar year to an individual by an employer subject to this chapter or his or her predecessor with respect to employment during any calendar year up to an amount equal to the amount of remuneration taxable under the federal Unemployment Tax Act;

(2) The amount of any payment made (including any amount paid by an employer for insurance or annuities, or into a fund, to provide for any such payment) to, or on behalf of, an individual in its employ or any of his or her dependents, under a plan or system established by an employer which makes provision for individuals in its employ generally (or for ~~such~~ those individuals and their dependents), or for a class or classes of such individuals (or for a class or classes of such individuals and their dependents) on account of: (A) Retirement; or (B) sickness or accident disability payments made to an employee under an approved state workers' compensation law; or (C) medical or hospitalization expenses in connection with sickness or accident disability; or (D) death;

(3) Any payment made by an employer to an individual in its employ (including any amount paid by an employer for insurance or annuities, or into a fund, to provide for any such payment) on account of retirement;

(4) Any payment made by an employer on account of sickness or accident disability, or medical or hospitalization expenses in connection with sickness or accident disability to, or on behalf of, an individual in its employ after the expiration of six calendar months following the last calendar month in which ~~such~~ the individual worked for such employer;

(5) Any payment made by an employer to, or on behalf of, an individual in its employ or his or her beneficiary: (A) From or to a trust described in Section 401(a) which is exempt from tax under Section 501(a) of the federal Internal Revenue Code at the time of such payments unless such payment is made to ~~such~~ the individual as an employee of the trust as remuneration for services rendered by ~~such~~ the individual and not as a beneficiary of the trust; or (B) under or to an annuity plan which, at the time of ~~such~~ the payment, is a plan described in Section 403(a) of the federal Internal Revenue Code;

(6) The payment by an employer of the tax imposed upon an employer under Section 3101 of the federal Internal Revenue Code with respect to remuneration paid to an employee for domestic service in a private home or the employer of agricultural labor;

(7) Remuneration paid by an employer in any medium other than cash to an individual in its employ for service not in the course of the employer's trade or business;

(8) Any payment (other than vacation or sick pay) made by an employer to an individual in its employ after the month in which he or she attains the age of 65 if he or she did not work for the employer in the period for which ~~such~~ the payment is made;

(9) Payments, not required under any contract of hire, made to an individual with respect to his or her period of training or service in the Armed Forces of the United States by an employer by which ~~such~~ the individual was formerly employed; and

(10) Vacation pay, severance pay or savings plans received by an individual before or after becoming totally or partially unemployed but earned prior to becoming totally or partially unemployed: *Provided,* That the term totally or partially unemployed does not include: (A) Employees who are on vacation by reason of the request of the employees or their duly authorized agent, for a vacation at a specific time, and which request by the employees or their agent is acceded to by their employer; (B) employees who are on vacation by reason of the employer's request provided they are so informed at least 90 days prior to such vacation; or (C) employees who are on vacation by reason of the employer's request where ~~such~~ the vacation is in addition to the regular vacation and the employer compensates ~~such~~ the employee at a rate equal to or exceeding their regular daily rate of pay during the vacation period.

(c) The reasonable cash value of remuneration in any medium other than cash shall be estimated and determined in accordance with rules prescribed by the commissioner, except for remuneration other than cash for services performed in agricultural labor and domestic service.

~~(d) "Average annual wage" means the state's average annual wage which is computed on or before September 30 of the year immediately preceding the rate year and is the total remuneration paid by employers as reported on contribution reports on or before that date with respect to all employment during the four consecutive calendar quarters ending on June 30 of that year divided by the average monthly number of individuals performing services in employment during the same four calendar quarters as reported on the contribution reports.~~

~~"Threshold wage" means the wage amount the employer pays unemployment taxes on for each person in his or her employ during a calendar year. On and after the effective date of the amendment and reenactment of this chapter by the Legislature in 2009, the threshold wage will be $12,000: Provided, That when the moneys in the unemployment fund reach $220 million on February 15 of any year, the threshold wage thereafter will be reduced to $9,000: Provided, however, That each year thereafter the threshold wage shall increase or decrease by the same percentage that the state's average wage increases or decreases~~

**§21A-6-10. Benefit rate — Total unemployment; annual computation and publication of rates.**

(a) Each eligible individual who is totally unemployed in any week shall be paid benefits with respect to that week at the weekly rate appearing in Column (C) in the benefit table in this section, on the line on which in Column (A) there is indicated the employee’s wage class, except as otherwise provided under the term "total and partial unemployment" in §21A-1A-27 of this code. However, the amount may not be more than the maximum weekly benefit amount as defined in §21A-6-10(b) of this code. The employee’s wage class shall be determined by his or her base period wages as shown in Column (B) in the benefit table. The right of an employee to receive benefits ~~shall~~ may not be prejudiced nor the amount thereof be diminished by reason of failure by an employer to pay either the wages earned by the employee or the contribution due on ~~such~~ the wages. An individual who is totally unemployed but earns in excess of $60 as a result of odd job or subsidiary work, or is paid a bonus in any benefit week shall be paid benefits for ~~such~~ the week in accordance with the provisions of this chapter pertaining to benefits for partial unemployment.

(b) (1) The maximum benefit for each wage class shall be equal to 26 times the weekly benefit rate.

(2) The maximum weekly benefit rate shall be ~~66 and two-thirds~~ 55 percent of the average weekly wage in West Virginia as determined by the commissioner rounded to the next lowest multiple of $1, not to exceed $550.

(c) On July 1 of each year, the commissioner shall determine the maximum weekly benefit rate upon the basis of the formula set forth above and shall establish wage classes as are required, increasing or decreasing the amount of the base period wages required for each wage class by $150, establishing the weekly benefit rate for each wage class by rounded dollar amount to be 55 percent of one fifty-second of the median dollar amount of wages in the base period for such wage class and establishing the maximum benefit for each wage class as an amount equal to twenty-six times the weekly benefit rate. *~~Provided,~~* ~~That the commissioner shall may not increase or decrease the maximum weekly benefit rate for the period beginning on the effective date of the amendment and reenactment of this section in the regular session of the Legislature in 2009 until the threshold wage is reduced to $9,000, as required by §21A-1A-28(d) of this code.~~ The maximum weekly benefit rate, when computed by the commissioner, in accordance with the foregoing provisions, shall be rounded to the next lowest multiple of $1.

(d) After he or she has established ~~such~~ the wage classes, the commissioner shall prepare and publish a table setting forth ~~such~~ that information.

(e) Average weekly wage shall be computed by dividing the number of employees in West Virginia earning wages in covered employment into the total wages paid to employees in West Virginia in covered employment, and by further dividing ~~said~~ the result by 52, and shall be determined from employer wage and contribution reports for the previous calendar year which are furnished to the department on or before June 1 following such calendar year. The average weekly wage, as determined by the commissioner, shall be rounded to the next higher dollar.

(f) The computation and determination of rates as aforesaid shall be completed annually before July 1 and any such new wage class, with its corresponding wages in base period, weekly benefit rate, and maximum benefit in a benefit year established by the commissioner in the foregoing manner effective on July 1 shall apply only to a new claim established by a claimant on and after July 1, and does not apply to continued claims of a claimant based on his or her new claim established before ~~said~~ July 1.

BENEFIT TABLE

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| A WAGE |  | B  WAGES IN | | | | C  WEEKLY | | MAXIMUM |
| CLASS |  | BASE PERIOD | | | | BENEFIT RATE | | BENEFIT RATE |
|  |  | Under       $ 2,200.00 | | | | Ineligible | |  |
| 1 | $ | 2,200.00 | | - | 2,359.99 | 24.00 | | 624.00 |
| 2 |  | 2,350.00 | | - | 2,499.99 | 25.00 | | 650.00 |
| 3 |  | 2,500.00 | | - | 2,649.99 | 27.00 | | 702.00 |
| 4 |  | 2,650.00 | | - | 2,799.99 | 28.00 | | 728.00 |
| 5 |  | 2,800.00 | | - | 2,949.99 | 30.00 | | 780.00 |
| 6 |  | 2,950.00 | | - | 3,099.99 | 31.00 | | 806.00 |
| 7 |  | 3,100.00 | | - | 3,249.99 | 33.00 | | 858.00 |
| 8 |  | 3,250.00 | | - | 3,399.99 | 35.00 | | 910.00 |
| 9 |  | 3,400.00 | | - | 3,549.99 | 36.00 | | 936.00 |
| 10 |  | 3,550.00 | | - | 3,699.99 | 38.00 | | 988.00 |
| 11 |  | 3,700.00 | | - | 3,849.99 | 39.00 | | 1,014.00 |
| 12 |  | 3,850.00 | | - | 3,999.99 | 41.00 | | 1,066.00 |
| 13 |  | 4,000.00 | | - | 4,149.99 | 43.00 | | 1,118.00 |
| 14 |  | 4,150.00 | | - | 4,299.99 | 44.00 | | 1,144.00 |
| 15 |  | 4,300.00 | | - | 4,449.99 | 46.00 | | 1,196.00 |
| 16 |  | 4,450.00 | | - | 4,599.99 | 47.00 | | 1,222.00 |
| 17 |  | 4,600.00 | | - | 4,749.99 | 49.00 | | 1,274.00 |
| 18 |  | 4,750.00 | | - | 4,899.99 | 51.00 | | 1,326.00 |
| 19 |  | 4,900.00 | | - | 5,049.99 | 52.00 | | 1,352.00 |
| 20 |  | 5,050.00 | | - | 5,199.99 | 54.00 | | 1,404.00 |
| 21 |  | 5,200.00 | - | | 5,349.99 | | 55.00 | 1,430.00 |
| 22 |  | 5,350.00 | - | | 5,499.99 | | 57.00 | 1,482.00 |
| 23 |  | 5,500.00 | - | | 5,649.99 | | 58.00 | 1,508.00 |
| 24 |  | 5,650.00 | - | | 5,799.99 | | 60.00 | 1,560.00 |
| 25 |  | 5,800.00 | - | | 5,949.99 | | 62.00 | 1,612.00 |
| 26 |  | 5,950.00 | - | | 6,099.99 | | 63.00 | 1,638.00 |
| 27 |  | 6,100.00 | - | | 6,249.99 | | 65.00 | 1,690.00 |
| 28 |  | 6,250.00 | - | | 6,399.99 | | 66.00 | 1,716.00 |
| 29 |  | 6,400.00 | - | | 6,549.99 | | 68.00 | 1,768.00 |
| 30 |  | 6,550.00 | - | | 6,699.99 | | 70.00 | 1,820.00 |
| 31 |  | 6,700.00 | - | | 6,849.99 | | 71.00 | 1,846.00 |
| 32 |  | 6,850.00 | - | | 6,999.99 | | 73.00 | 1,898.00 |
| 33 |  | 7,000.00 | - | | 7,149.99 | | 74.00 | 1,924.00 |
| 34 |  | 7,150.00 | - | | 7,299.99 | | 76.00 | 1,976.00 |
| 35 |  | 7,300.00 | - | | 7,449.99 | | 78.00 | 2,028.00 |
| 36 |  | 7,450.00 | - | | 7,599.99 | | 79.00 | 2,054.00 |
| 37 |  | 7,600.00 | - | | 7,749.99 | | 81.00 | 2,106.00 |
| 38 |  | 7,750.00 | - | | 7,899.99 | | 82.00 | 2,132.00 |
| 39 |  | 7,900.00 | - | | 8,049.99 | | 84.00 | 2,184.00 |
| 40 |  | 8,050.00 | - | | 8,199.99 | | 85.00 | 2,210.00 |
| 41 |  | 8,200.00 | - | | 8,349.99 | | 87.00 | 2,262.00 |
| 42 |  | 8,350.00 | - | | 8,499.99 | | 89.00 | 2,314.00 |
| 43 |  | 8,500.00 | - | | 8,649.99 | | 90.00 | 2,340.00 |
| 44 |  | 8,650.00 | - | | 8,799.99 | | 92.00 | 2,392.00 |
| 45 |  | 8,800.00 | - | | 8,949.99 | | 93.00 | 2,418.00 |
| 46 |  | 8,950.00 | - | | 9,099.99 | | 95.00 | 2,470.00 |
| 47 |  | 9,100.00 | - | | 9,249.99 | | 97.00 | 2,522.00 |
| 48 |  | 9,250.00 | - | | 9,399.99 | | 98.00 | 2,548.00 |
| 49 |  | 9,400.00 | - | | 9,549.99 | | 100.00 | 2,600.00 |
| 50 |  | 9,550.00 | - | | 9,699.99 | | 101.00 | 2,626.00 |
| 51 |  | 9,700.00 | - | | 9,849.99 | | 103.00 | 2,678.00 |
| 52 |  | 9,850.00 | - | | 9,999.99 | | 104.00 | 2,704.00 |
| 53 |  | 10,000.00 | - | | 10,149.99 | | 106.00 | 2,756.00 |
| 54 |  | 10,150.00 | - | | 10,299.99 | | 108.00 | 2,808.00 |
| 55 |  | 10,300.00 | - | | 10,449.99 | | 109.00 | 2,834.00 |
| 56 |  | 10,450.00 | - | | 10,599.99 | | 111.00 | 2,886.00 |
| 57 |  | 10,600.00 | - | | 10,749.99 | | 112.00 | 2,912.00 |
| 58 |  | 10,750.00 | - | | 10,899.99 | | 114.00 | 2,964.00 |
| 59 |  | 10,900.00 | - | | 11,049.99 | | 116.00 | 3,016.00 |
| 60 |  | 11,050.00 | - | | 11,199.99 | | 117.00 | 3,042.00 |
| 61 |  | 11,200.00 | - | | 11,349.99 | | 119.00 | 3,094.00 |
| 62 |  | 11,350.00 | - | | 11,499.99 | | 120.00 | 3,120.00 |
| 63 |  | 11,500.00 | - | | 11,649.99 | | 122.00 | 3,172.00 |
| 64 |  | 11,650.00 | - | | 11,799.99 | | 124.00 | 3,224.00 |
| 65 |  | 11,800.00 | - | | 11,949.99 | | 125.00 | 3,250.00 |
| 66 |  | 11,950.00 | - | | 12,099.99 | | 127.00 | 3,302.00 |
| 67 |  | 12,100.00 | - | | 12,249.99 | | 128.00 | 3,328.00 |
| 68 |  | 12,250.00 | - | | 12,399.99 | | 130.00 | 3,380.00 |
| 69 |  | 12,400.00 | - | | 12,549.99 | | 131.00 | 3,406.00 |
| 70 |  | 12,550.00 | - | | 12,699.99 | | 133.00 | 3,458.00 |
| 71 |  | 12,700.00 | - | | 12,849.99 | | 135.00 | 3,510.00 |
| 72 |  | 12,850.00 | - | | 12,999.99 | | 136.00 | 3,536.00 |
| 73 |  | 13,000.00 | - | | 13,149.99 | | 138.00 | 3,588.00 |
| 74 |  | 13,150.00 | - | | 13,299.99 | | 139.00 | 3,614.00 |
| 75 |  | 13,300.00 | - | | 13,449.99 | | 141.00 | 3,666.00 |
| 76 |  | 13,450.00 | - | | 13,599.99 | | 143.00 | 3,718.00 |
| 77 |  | 13,600.00 | - | | 13,749.99 | | 144.00 | 3,744.00 |
| 78 |  | 13,750.00 | - | | 13,899.99 | | 146.00 | 3,796.00 |
| 79 |  | 13,900.00 | - | | 14,049.99 | | 147.00 | 3,822.00 |
| 80 |  | 14,050.00 | - | | 14,199.99 | | 149.00 | 3,874.00 |
| 81 |  | 14,200.00 | - | | 14,349.99 | | 150.00 | 3,900.00 |
| 82 |  | 14,350.00 | - | | 14,499.99 | | 152.00 | 3,952.00 |
| 83 |  | 14,500.00 | - | | 14,649.99 | | 154.00 | 4,004.00 |
| 84 |  | 14,650.00 | - | | 14,799.99 | | 155.00 | 4,030.00 |
| 85 |  | 14,800.00 | - | | 14,949.99 | | 157.00 | 4,082.00 |
| 86 |  | 14,950.00 | - | | 15,099.99 | | 158.00 | 4,108.00 |
| 87 |  | 15,100.00 | - | | 15,249.99 | | 160.00 | 4,160.00 |
| 88 |  | 15,250.00 | - | | 15,399.99 | | 162.00 | 4,212.00 |
| 89 |  | 15,400.00 | - | | 15,549.99 | | 163.00 | 4,238.00 |
| 90 |  | 15,550.00 | - | | 15,699.99 | | 165.00 | 4,290.00 |
| 91 |  | 15,700.00 | - | | 15,849.99 | | 166.00 | 4,316.00 |
| 92 |  | 15,850.00 | - | | 15,999.99 | | 168.00 | 4,368.00 |
| 93 |  | 16,000.00 | - | | 16,149.99 | | 170.00 | 4,420.00 |
| 94 |  | 16,150.00 | - | | 16,299.99 | | 171.00 | 4,446.00 |
| 95 |  | 16,300.00 | - | | 16,449.99 | | 173.00 | 4,498.00 |
| 96 |  | 16,450.00 | - | | 16,599.99 | | 174.00 | 4,524.00 |
| 97 |  | 16,600.00 | - | | 16,749.99 | | 176.00 | 4,576.00 |
| 98 |  | 16,750.00 | - | | 16,899.99 | | 177.00 | 4,602.00 |
| 99 |  | 16,900.00 | - | | 17,049.99 | | 179.00 | 4,654.00 |
| 100 |  | 17,050.00 | - | | 17,199.99 | | 181.00 | 4,706.00 |
| 101 |  | 17,200.00 | - | | 17,349.99 | | 182.00 | 4,732.00 |
| 102 |  | 17,350.00 | - | | 17,499.99 | | 184.00 | 4,784.00 |
| 103 |  | 17,500.00 | - | | 17,649.99 | | 185.00 | 4,810.00 |
| 104 |  | 17,650.00 | - | | 17,799.99 | | 187.00 | 4,862.00 |
| 105 |  | 17,800.00 | - | | 17,949.99 | | 189.00 | 4,914.00 |
| 106 |  | 17,950.00 | - | | 18,099.99 | | 190.00 | 4,940.00 |
| 107 |  | 18,100.00 | - | | 18,249.99 | | 192.00 | 4,992.00 |
| 108 |  | 18,250.00 | - | | 18,399.99 | | 193.00 | 5,018.00 |
| 109 |  | 18,400.00 | - | | 18,549.99 | | 195.00 | 5,070.00 |
| 110 |  | 18,550.00 | - | | 18,699.99 | | 196.00 | 5,096.00 |
| 111 |  | 18,700.00 | - | | 18,849.99 | | 198.00 | 5,148.00 |
| 112 |  | 18,850.00 | - | | 18,999.99 | | 200.00 | 5,200.00 |
| 113 |  | 19,000.00 | - | | 19,149.99 | | 201.00 | 5,226.00 |
| 114 |  | 19,150.00 | - | | 19,299.99 | | 203.00 | 5,278.00 |
| 115 |  | 19,300.00 | - | | 19,449.99 | | 204.00 | 5,304.00 |
| 116 |  | 19,450.00 | - | | 19,599.99 | | 206.00 | 5,356.00 |
| 117 |  | 19,600.00 | - | | 19,749.99 | | 208.00 | 5,408.00 |
| 118 |  | 19,750.00 | - | | 19,899.99 | | 209.00 | 5,434.00 |
| 119 |  | 19,900.00 | - | | 20,049.99 | | 211.00 | 5,486.00 |
| 120 |  | 20,050.00 | - | | 20,199.99 | | 212.00 | 5,512.00 |
| 121 |  | 20,200.00 | - | | 20,349.99 | | 214.00 | 5,564.00 |
| 122 |  | 20,350.00 | - | | 20,499.99 | | 216.00 | 5,616.00 |
| 123 |  | 20,500.00 | - | | 20,649.99 | | 217.00 | 5,642.00 |
| 124 |  | 20,650.00 | - | | 20,799.99 | | 219.00 | 5,694.00 |
| 125 |  | 20,800.00 | - | | 20,949.99 | | 220.00 | 5,720.00 |
| 126 |  | 20,950.00 | - | | 21,099.99 | | 222.00 | 5,772.00 |
| 127 |  | 21,100.00 | - | | 21,249.99 | | 223.00 | 5,798.00 |
| 128 |  | 21,250.00 | - | | 21,399.99 | | 225.00 | 5,850.00 |
| 129 |  | 21,400.00 | - | | 21,549.99 | | 227.00 | 5,902.00 |
| 130 |  | 21,550.00 | - | | 21,699.99 | | 228.00 | 5,928.00 |
| 131 |  | 21,700.00 | - | | 21,849.99 | | 230.00 | 5,980.00 |
| 132 |  | 21,850.00 | - | | 21,999.99 | | 231.00 | 6,006.00 |
| 133 |  | 22,000.00 | - | | 22,149.99 | | 233.00 | 6,058.00 |
| 134 |  | 22,150.00 | - | | 22,299.99 | | 235.00 | 6,110.00 |
| 135 |  | 22,300.00 | - | | 22,449.99 | | 236.00 | 6,136.00 |
| 136 |  | 22,450.00 | - | | 22,599.99 | | 238.00 | 6,188.00 |
| 137 |  | 22,600.00 | - | | 22,749.99 | | 239.00 | 6,214.00 |
| 138 |  | 22,750.00 | - | | 22,899.99 | | 241.00 | 6,266.00 |
| 139 |  | 22,900.00 | - | | 23,049.99 | | 243.00 | 6,318.00 |
| 140 |  | 23,050.00 | - | | 23,199.99 | | 244.00 | 6,344.00 |
| 141 |  | 23,200.00 | - | | 23,349.99 | | 246.00 | 6,396.00 |
| 142 |  | 23,350.00 | - | | 23,499.99 | | 247.00 | 6,422.00 |
| 143 |  | 23,500.00 | - | | 23,649.99 | | 249.00 | 6,474.00 |
| 144 |  | 23,650.00 | - | | 23,799.99 | | 250.00 | 6,500.00 |
| 145 |  | 23,800.00 | - | | 23,949.99 | | 252.00 | 6,552.00 |
| 146 |  | 23,950.00 | - | | 24,099.99 | | 254.00 | 6,604.00 |
| 147 |  | 24,100.00 | - | | 24,249.99 | | 255.00 | 6,630.00 |
| 148 |  | 24,250.00 | - | | 24,399.99 | | 257.00 | 6,682.00 |
| 149 |  | 24,400.00 | - | | 24,549.99 | | 258.00 | 6,708.00 |
| 150 |  | 24,550.00 | - | | 24,699.99 | | 260.00 | 6,760.00 |
| 151 |  | 24,700.00 | - | | 24,849.99 | | 262.00 | 6,812.00 |
| 152 |  | 24,850.00 | - | | 24,999.99 | | 263.00 | 6,838.00 |
| 153 |  | 25,000.00 | - | | 25,149.99 | | 265.00 | 6,890.00 |
| 154 |  | 25,150.00 | - | | 25,299.99 | | 266.00 | 6,916.00 |
| 155 |  | 25,300.00 | - | | 25,449.99 | | 268.00 | 6,968.00 |
| 156 |  | 25,450.00 | - | | 25,599.99 | | 269.00 | 6,994.00 |
| 157 |  | 25,600.00 | - | | 25,749.99 | | 271.00 | 7,046.00 |
| 158 |  | 25,750.00 | - | | 25,899.99 | | 273.00 | 7,098.00 |
| 159 |  | 25,900.00 | - | | 26,049.99 | | 274.00 | 7,124.00 |
| 160 |  | 26,050.00 | - | | 26,199.99 | | 276.00 | 7,176.00 |
| 161 |  | 26,200.00 | - | | 26,349.99 | | 277.00 | 7,202.00 |
| 162 |  | 26,350.00 | - | | 26,499.99 | | 279.00 | 7,254.00 |
| 163 |  | 26,500.00 | - | | 26,649.99 | | 281.00 | 7,306.00 |
| 164 |  | 26,650.00 | - | | 26,799.99 | | 282.00 | 7,332.00 |
| 165 |  | 26,800.00 | - | | 26,949.99 | | 284.00 | 7,384.00 |
| 166 |  | 26,950.00 | - | | 27,099.99 | | 285.00 | 7,410.00 |
| 167 |  | 27,100.00 | - | | 27,249.99 | | 287.00 | 7,462.00 |
| 168 |  | 27,250.00 | - | | 27,399.99 | | 289.00 | 7,514.00 |
| 169 |  | 27,400.00 | - | | 27,549.99 | | 290.00 | 7,540.00 |
| 170 |  | 27,550.00 | - | | 27,699.99 | | 292.00 | 7,592.00 |
| 171 |  | 27,700.00 | - | | 27,849.99 | | 293.00 | 7,618.00 |
| 172 |  | 27,850.00 | - | | 27,999.99 | | 295.00 | 7,670.00 |
| 173 |  | 28,000.00 | - | | 28,149.99 | | 296.00 | 7,696.00 |
| 174 |  | 28,150.00 | - | | 28,299.99 | | 298.00 | 7,748.00 |
| 175 |  | 28,300.00 | - | | 28,449.99 | | 300.00 | 7,800.00 |
| 176 |  | 28,450.00 | - | | 28,599.99 | | 301.00 | 7,826.00 |
| 177 |  | 28,600.00 | - | | 28,749.99 | | 303.00 | 7,878.00 |
| 178 |  | 28,750.00 | - | | 28,899.99 | | 304.00 | 7,904.00 |
| 179 |  | 28,900.00 | - | | 29,049.99 | | 306.00 | 7,956.00 |
| 180 |  | 29,050.00 | - | | 29,199.99 | | 308.00 | 8,008.00 |
| 181 |  | 29,200.00 | - | | 29,349.99 | | 309.00 | 8,034.00 |
| 182 |  | 29,350.00 | - | | 29,499.99 | | 311.00 | 8,086.00 |
| 183 |  | 29,500.00 | - | | 29,649.99 | | 312.00 | 8,112.00 |
| 184 |  | 29,650.00 | - | | 29,799.99 | | 314.00 | 8,164.00 |
| 185 |  | 29,800.00 | - | | 29,949.99 | | 315.00 | 8,190.00 |
| 186 |  | 29,950.00 | - | | 30,099.99 | | 317.00 | 8,242.00 |
| 187 |  | 30,100.00 | - | | 30,249.99 | | 319.00 | 8,294.00 |
| 188 |  | 30,250.00 | - | | 30,399.99 | | 320.00 | 8,320.00 |
| 189 |  | 30,400.00 | - | | 30,549.99 | | 322.00 | 8,372.00 |
| 190 |  | 30,550.00 | - | | 30,699.99 | | 323.00 | 8,398.00 |
| 191 |  | 30,700.00 | - | | 30,849.99 | | 325.00 | 8,450.00 |
| 192 |  | 30,850.00 | - | | 30,999.99 | | 327.00 | 8,502.00 |
| 193 |  | 31,000.00 | - | | 31,149.99 | | 328.00 | 8,528.00 |
| 194 |  | 31,150.00 | - | | 31,299.99 | | 330.00 | 8,580.00 |
| 195 |  | 31,300.00 | - | | 31,449.99 | | 331.00 | 8,606.00 |
| 196 |  | 31,450.00 | - | | 31,599.99 | | 333.00 | 8,658.00 |
| 197 |  | 31,600.00 | - | | 31,749.99 | | 335.00 | 8,710.00 |
| 198 |  | 31,750.00 | - | | 31,899.99 | | 336.00 | 8,736.00 |
| 199 |  | 31,900.00 | - | | 32,049.99 | | 338.00 | 8,788.00 |
| 200 |  | 32,050.00 | - | | 32,199.99 | | 339.00 | 8,814.00 |
| 201 |  | 32,200.00 | - | | 32,349.99 | | 341.00 | 8,866.00 |
| 202 |  | 32,350.00 | - | | 32,499.99 | | 342.00 | 8,892.00 |
| 203 |  | 32,500.00 | - | | 32,649.99 | | 344.00 | 8,944.00 |
| 204 |  | 32,650.00 | - | | 32,799.99 | | 346.00 | 8,996.00 |
| 205 |  | 32,800.00 | - | | 32,949.99 | | 347.00 | 9,022.00 |
| 206 |  | 32,950.00 | - | | 33,099.99 | | 349.00 | 9,074.00 |
| 207 |  | 33,100.00 | - | | 33,249.99 | | 350.00 | 9,100.00 |
| 208 |  | 33,250.00 | - | | 33,399.99 | | 352.00 | 9,152.00 |
| 209 |  | 33,400.00 | - | | 33,549.99 | | 354.00 | 9,204.00 |
| 210 |  | 33,550.00 | - | | 33,699.99 | | 355.00 | 9,230.00 |
| 211 |  | 33,700.00 | - | | 33,849.99 | | 357.00 | 9,282.00 |
| 212 |  | 33,850.00 | - | | 33,999.99 | | 358.00 | 9,308.00 |
| 213 |  | 34,000.00 | - | | 34,149.99 | | 360.00 | 9,360.00 |
| 214 |  | 34,150.00 | - | | 34,299.99 | | 361.00 | 9,386.00 |
| 215 |  | 34,300.00 | - | | 34,449.99 | | 363.00 | 9,438.00 |
| 216 |  | 34,450.00 | - | | 34,599.99 | | 365.00 | 9,490.00 |
| 217 |  | 34,600.00 | - | | 34,749.99 | | 366.00 | 9,516.00 |
| 218 |  | 34,750.00 | - | | 34,899.99 | | 368.00 | 9,568.00 |
| 219 |  | 34,900.00 | - | | 35,049.99 | | 369.00 | 9,594.00 |
| 220 |  | 35,050.00 | - | | 35,199.99 | | 371.00 | 9,646.00 |
| 221 |  | 35,200.00 | - | | 35,349.99 | | 373.00 | 9,698.00 |
| 222 |  | 35,350.00 | - | | 35,499.99 | | 374.00 | 9,724.00 |
| 223 |  | 35,500.00 | - | | 35,649.99 | | 376.00 | 9,776.00 |
| 224 |  | 35,650.00 | - | | 35,799.99 | | 377.00 | 9,802.00 |
| 225 |  | 35,800.00 | - | | 35,949.99 | | 379.00 | 9,854.00 |
| 226 |  | 35,950.00 | - | | 36,999.99 | | 381.00 | 9,906.00 |
| 227 |  | 36,100.00 | - | | 36,249.99 | | 382.00 | 9,932.00 |
| 228 |  | 36,250.00 | - | | 36,399.99 | | 384.00 | 9,984.00 |
| 229 |  | 36,400.00 | - | | 36,549.99 | | 385.00 | 10,010.00 |
| 230 |  | 36,550.00 | - | | 36,699.99 | | 387.00 | 10,062.00 |
| 231 |  | 36,700.00 | - | | 36,849.99 | | 388.00 | 10,088.00 |
| 232 |  | 36,850.00 | - | | 36,999.99 | | 390.00 | 10,140.00 |
| 233 |  | 37,000.00 | - | | 37,149.99 | | 392.00 | 10,192.00 |
| 234 |  | 37,150.00 | - | | 37,299.99 | | 393.00 | 10,218.00 |
| 235 |  | 37,300.00 | - | | 37,449.99 | | 395.00 | 10,270.00 |
| 236 |  | 37,450.00 | - | | 37,599.99 | | 396.00 | 10,296.00 |
| 237 |  | 37,600.00 | - | | 37,749.99 | | 398.00 | 10,348.00 |
| 238 |  | 37,750.00 | - | | 37,899.99 | | 400.00 | 10,400.00 |
| 239 |  | 37,900.00 | - | | 38,049.99 | | 401.00 | 10,426.00 |
| 240 |  | 38,050.00 | - | | 38,199.99 | | 403.00 | 10,478.00 |
| 241 |  | 38,200.00 | - | | 38,349.99 | | 404.00 | 10,504.00 |
| 242 |  | 38,350.00 | - | | 38,499.99 | | 406.00 | 10,556.00 |
| 243 |  | 38,500.00 | - | | 38,649.99 | | 408.00 | 10,608.00 |
| 244 |  | 38,650.00 | - | | 38,799.99 | | 409.00 | 10,634.00 |
| 245 |  | 38,800.00 | - | | 38,949.99 | | 411.00 | 10,686.00 |
| 246 |  | 38,950.00 | - | | 39,099.99 | | 412.00 | 10,712.00 |
| 247 |  | 39,100.00 | - | | 39,249.99 | | 414.00 | 10,764.00 |
| 248 |  | 39,250.00 | - | | 39,399.99 | | 415.00 | 10,790.00 |
| 249 |  | 39,400.00 | - | | 39,549.99 | | 417.00 | 10,842.00 |
| 250 |  | 39,550.00 | - | | 39,699.99 | | 419.00 | 10,894.00 |
| 251 |  | 39,700.00 | - | | 39,849.99 | | 420.00 | 10,920.00 |
| 252 |  | 39,850.00 | - | | 39,999.99 | | 422.00 | 10,972.00 |
| 253 |  | 40,000.00 | - | | 40,149.99 | | 423.00 | 10,998.00 |
| 254 |  | 40,150.00 | - | | and above | | 424.00 | 11,024.00 |

NOTE: The purpose of this bill is to set the amount of employment taxes and benefits; modify the calculation of the taxable wage base; and to modify the methodology for calculating the maximum benefit rate.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.