

# HOUSE . . . . . No. 2029

By Mr. Bosley of North Adams, petition of Daniel E. Bosley, other members of the House and another for legislation to modify the financing provisions of the Employment Security Law. Commerce and Labor.

## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety-Two.

### AN ACT MODIFYING THE FINANCING PROVISIONS OF THE EMPLOYMENT SECURITY LAW.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Section 14 of chapter 151A of the General Laws,  
2 as most recently amended by chapter 19 of the acts of 1989, is  
3 hereby further amended by striking the introductory paragraph  
4 and adding the following paragraph: —

5 Section 14. Each employer shall make contributions for each  
6 year after nineteen hundred and ninety at the applicable rate or  
7 rates as set forth in this section on so much of its payroll as is  
8 subject to this chapter. For the purposes of this section, the term  
9 “wages” shall not include that part of remuneration which, after  
10 remuneration equal to the unemployment insurance taxable wage  
11 base with respect to employment with such employer has been  
12 paid to an individual during any calendar year, is paid to such  
13 individual during such year; provided however, if the amount  
14 specified in the definition of “wages” in the Federal Unemploy-  
15 ment Tax Act is higher with respect to a calendar year than the  
16 amount hereinbefore specified, such higher amount shall apply  
17 to such calendar year. For the purposes of this section,  
18 remuneration shall include any wages earned in another state  
19 upon which contributions were required and paid under a similar  
20 law.

1 SECTION 2. Subsection (a) of said section 14 of said chapter  
2 151A, as appearing in the 1988 Official Edition, is hereby amended  
3 by adding the following paragraph: —

4 (4) “Unemployment insurance taxable wage base,” with respect  
5 to calendar years nineteen hundred and ninety-one and nineteen  
6 hundred and ninety-two, the term “unemployment insurance  
7 taxable wage base” shall mean ten thousand dollars. For each  
8 subsequent calendar year, the unemployment insurance taxable  
9 wage base shall mean thirteen thousand dollars.

1 SECTION 3. Subsection (i) of said section 14 of said chapter  
2 151A, as appearing in the 1988 Official Edition, is hereby amended  
3 by striking out paragraph (1) and inserting in place thereof the  
4 following paragraph: —

5 (1) With respect to calendar years beginning on or after January  
6 first, nineteen hundred and ninety-one, the experience rate of an  
7 employer qualifying therefor under subsection (b) shall be the rate  
8 which appears in the column headed by the unemployment  
9 compensation fund reserve percentage as of the applicable  
10 computation date and on the line with the applicable employer  
11 account reserve percentage as set forth in the experience rate table:

#### EXPERIENCE RATE TABLE

#### UNEMPLOYMENT COMPENSATION FUND RESERVE PERCENTAGE

Employer Account Reserve Percentage	A	B	C	D	E	F	G
	2.6% and over	2.2% or more but less than 2.6%	1.7% or more but less than 2.2%	1.4% or more but less than 1.7%	1.1% or more but less than 1.4%	0.8% or more but less than 1.1%	Less than 0.8%
<b>Negative Percentage</b>							
14 or more	6.7	7.2	7.7	8.2	8.7	9.2	10.0
13.0 but less than 14.0	6.5	7.0	7.5	8.0	8.5	9.0	9.8
12.0 but less than 13.0	6.3	6.8	7.3	7.8	8.3	8.8	9.6
11.0 but less than 12.0	6.1	6.6	7.1	7.6	8.1	8.6	9.4
10.0 but less than 11.0	5.9	6.4	6.9	7.4	7.9	8.4	9.2
9.0 but less than 10.0	5.7	6.2	6.7	7.2	7.7	8.2	9.0
8.0 but less than 9.0	5.5	6.0	6.5	7.0	7.5	8.0	8.8
7.0 but less than 8.0	5.3	5.8	6.3	6.8	7.3	7.8	8.6
6.0 but less than 7.0	5.1	5.6	6.1	6.6	7.1	7.6	8.4
5.0 but less than 6.0	4.9	5.4	5.9	6.4	6.9	7.4	8.2
4.0 but less than 5.0	4.7	5.2	5.7	6.2	6.7	7.2	8.0
3.0 but less than 4.0	4.5	5.0	5.5	6.0	6.5	7.0	7.8
2.0 but less than 3.0	4.3	4.8	5.3	5.8	6.3	6.8	7.6
1.0 but less than 2.0	4.1	4.6	5.1	5.6	6.1	6.6	7.4
0.0 but less than 1.0	3.9	4.4	4.9	5.4	5.9	6.4	7.2

Employer Account Reserve Percentage	A	B	C	D	E	F	G
	2.6% and over	2.2% or more but less than 2.6%	1.7% or more but less than 2.2%	1.4% or more but less than 1.7%	1.1% or more but less than 1.4%	0.8% or more but less than 1.1%	Less than 0.8%
<b>Positive Percentage</b>							
0.0 but less than 0.5	3.7	4.2	4.7	5.2	5.7	6.2	7.0
0.5 but less than 1.0	3.6	4.1	4.6	5.1	5.6	6.1	6.9
1.0 but less than 1.5	3.5	4.0	4.5	5.0	5.5	6.0	6.8
1.5 but less than 2.0	3.4	3.9	4.4	4.9	5.4	5.9	6.7
2.0 but less than 2.5	3.3	3.8	4.3	4.8	5.3	5.8	6.6
2.5 but less than 3.0	3.2	3.7	4.2	4.7	5.2	5.7	6.5
3.0 but less than 3.5	3.1	3.6	4.1	4.6	5.1	5.6	6.4
3.5 but less than 4.0	3.0	3.5	4.0	4.5	5.0	5.5	6.3
4.0 but less than 4.5	2.9	3.4	3.9	4.4	4.9	5.4	6.2
4.5 but less than 5.0	2.8	3.3	3.8	4.3	4.8	5.3	6.1
5.0 but less than 5.5	2.7	3.2	3.7	4.2	4.7	5.2	6.0
5.5 but less than 6.0	2.6	3.1	3.6	4.1	4.6	5.1	5.9
6.0 but less than 6.5	2.5	3.0	3.5	4.0	4.5	5.0	5.8
6.5 but less than 7.0	2.4	2.9	3.4	3.9	4.4	4.9	5.7
7.0 but less than 7.5	2.3	2.8	3.3	3.8	4.3	4.8	5.6
7.5 but less than 8.0	2.2	2.7	3.2	3.7	4.2	4.7	5.5
8.0 but less than 8.5	2.1	2.6	3.1	3.6	4.1	4.6	5.4
8.5 but less than 9.0	2.0	2.5	3.0	3.5	4.0	4.5	5.3
9.0 but less than 9.5	1.9	2.4	2.9	3.4	3.9	4.4	5.2
9.5 but less than 10.0	1.8	2.3	2.8	3.3	3.8	4.3	5.1
10.0 but less than 10.5	1.7	2.2	2.7	3.2	3.7	4.2	5.0
10.5 but less than 11.0	1.6	2.1	2.6	3.1	3.6	4.1	4.9
11.0 but less than 11.5	1.5	2.0	2.5	3.0	3.5	4.0	4.8
11.5 but less than 12.0	1.4	1.9	2.4	2.9	3.4	3.9	4.7
12.0 but less than 12.5	1.3	1.8	2.3	2.8	3.3	3.8	4.6
12.5 but less than 13.0	1.2	1.7	2.2	2.7	3.2	3.7	4.5
13.0 but less than 13.5	1.1	1.6	2.1	2.6	3.1	3.6	4.4
13.5 but less than 14.0	1.0	1.5	2.0	2.5	3.0	3.5	4.3
14.0 but less than 14.5	.9	1.4	1.9	2.4	2.9	3.4	4.2
14.5 or more	.8	1.3	1.8	2.3	2.8	3.3	4.1

1 SECTION 4. Paragraph (6) of subsection (e) of said section 14  
2 of said chapter 151A, as so appearing, is hereby amended by  
3 striking out in lines 137 and 139 the word "thirty" and inserting  
4 in place thereof the word: — fifty.

1 SECTION 5. Subsection (a) of section 24 of said chapter 151A,  
2 as so appearing, is hereby amended by striking out in line 4 the  
3 word "twelve" and inserting in place thereof the word: — eighteen;  
4 and by striking out in line 6 the word "seventy-eight" and inserting  
5 in place thereof the word: — ninety-one.

1 SECTION 6. Said subsection (a) of said section 24 of said  
 2 chapter 151A, as most recently amended by section 5 of this act,  
 3 is hereby further amended by striking out in line 4 the word  
 4 “eighteen” and inserting in place thereof the word: — twenty-four;  
 5 and by striking out in line 6 the word “ninety-one” and inserting  
 6 in place thereof the word: — ninety-three.

1 SECTION 7. Subsection (b) of said section 24 of said chapter  
 2 151A, as appearing in the 1988 Official Edition, is hereby amended  
 3 by striking out in line 8 the words “unable to obtain” and inserting  
 4 in place thereof the words: — actively seeking.

1 SECTION 8. Subsection (a) of section 29 of said chapter 151A,  
 2 as so appearing, is hereby amended by striking out the table and  
 3 inserting in place thereof the following table: —

Total Wages Paid in Highest Quarter	Weekly Benefit Rate
\$450.00-455.99	\$21.00
456.00-476.99	22.00
477.00-498.99	23.00
499.00-520.99	24.00
521.00-541.99	25.00
542.00-573.99	26.00
574.00-615.99	27.00
616.00-657.99	28.00
658.00-699.99	29.00
700.00-741.99	30.00
742.00-783.99	31.00
784.00-825.99	32.00
826.00-858.00	33.00
858.01 and over	34.00

1 SECTION 9. Subsection (a) of section 29 of said chapter 151A,  
 2 as most recently amended by section 8 of this act, is hereby further  
 3 amended by striking out the table and inserting in place thereof  
 4 the following table: —

Total Wages Paid in Highest Quarter	Weekly Benefit Rate
\$600.00-615.99	\$27.00
616.00-657.99	28.00
658.00-699.99	29.00
700.00-741.99	30.00
742.00-783.99	31.00
784.00-825.99	32.00
826.00-858.00	33.00
858.01 and over	34.00

1 SECTION 10. Subsection (c) of said section 29 of said chapter  
2 151A, as appearing in the 1988 Official Edition, is hereby amended  
3 by adding the following sentence: — No dependency benefits shall  
4 be paid unless the individual submits documentation satisfactory  
5 to the commissioner establishing the existence of the claimed  
6 dependent.

1 SECTION 11. Notwithstanding the provisions of any general  
2 or special law to the contrary, the commissioner of the department  
3 of employment and training is hereby authorized and directed to  
4 design and develop a wage reporting system, so-called, for the  
5 purpose of determining an individual's monetary eligibility for  
6 and amount of unemployment benefits payable to such individual  
7 under chapter one hundred and fifty-one A of the General Laws.  
8 On or before the first Wednesday in November, nineteen hundred  
9 and ninety-two, the commissioner shall file with the state secretary  
10 recommendations for legislative actions necessary to implement  
11 a wage reporting system, accompanied by drafts of legislation  
12 necessary to carry such recommendations into effect.

1 SECTION 12. Sections one, two, three, seven, ten and eleven  
2 shall take effect upon passage. Section four shall apply to  
3 computation dates occurring on or after September thirtieth,  
4 nineteen hundred and ninety. Sections five and eight shall take  
5 effect with respect to benefit years beginning on or after January  
6 first, nineteen hundred and ninety-one. Sections six and nine shall  
7 take effect with respect to benefit years beginning on or after  
8 January first, nineteen hundred and ninety-three.





