

SECOND REGULAR SESSION

HOUSE BILL NO. 1066

96TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MCGHEE.

4496L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 288.100, RSMo, and to enact in lieu thereof one new section relating to unemployment compensation.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 288.100, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 288.100, to read as follows:

288.100. 1. (1) The division shall maintain a separate account for each employer which is paying contributions, and shall credit each employer's account with all contributions which each employer has paid. A separate account shall be maintained for each employer making payments in lieu of contributions to which shall be credited all such payments made. The account shall also show payments due as provided in section 288.090. The division may close and cancel such separate account after a period of four consecutive calendar years during which such employer has had no employment in this state subject to contributions. Nothing in this law shall be construed to grant any employer or individuals in the employer's service prior claims or rights to the amounts paid by the employer into the fund either on the employer's own behalf or on behalf of such individuals. Except as provided in subdivision (4) of this subsection, regular benefits and that portion of extended benefits not reimbursed by the federal government paid to an eligible individual shall be charged against the accounts of the individual's base period employers who are paying contributions subject to the provisions of subdivision (4) of subsection 3 of section 288.090. With respect to initial claims filed after December 31, 1984, for benefits paid to an individual based on wages paid by one or more employers in the base period of the claim, the amount chargeable to each employer shall be obtained by multiplying the benefits paid by a ratio obtained by dividing the base period wages from such employer by the total wages

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 appearing in the base period. Except as provided in this subdivision, the maximum amount of
19 extended benefits paid to an individual and charged against the account of any employer shall
20 not exceed one-half of the product obtained by multiplying the benefits paid by a ratio obtained
21 by dividing the base period wages from such employer by the total wages appearing in the base
22 period. The provisions of this subdivision notwithstanding, with respect to weeks of
23 unemployment beginning after December 31, 1978, the maximum amount of extended benefits
24 paid to an individual and charged against the account of an employer which is an employer
25 pursuant to subdivision (3) of subsection 1 of section 288.032 and which is paying contributions
26 pursuant to subsections 1 and 2 of section 288.090 shall not exceed the calculated entitlement
27 for the extended benefit claim based upon the wages appearing within the base period of the
28 extended benefit claim.

29 (2) Beginning as of June 30, 1951, and as of June thirtieth of each year thereafter, any
30 unassigned surplus in the unemployment compensation fund which is five hundred thousand
31 dollars or more in excess of five-tenths of one percent of the total taxable wages paid by all
32 employers for the preceding calendar year as shown on the division's records on such June
33 thirtieth shall be credited on a pro rata basis to all employer accounts having a credit balance in
34 the same ratio that the balance in each such account bears to the total of the credit balances
35 subject to use for rate calculation purposes for the following year in all such accounts on the
36 same date. As used in this subdivision, the term "unassigned surplus" means the amount by
37 which the total cash balance in the unemployment compensation fund exceeds a sum equal to
38 the total of all employer credit account balances. The amount thus prorated to each separate
39 employer's account shall for tax rating purposes be considered the same as contributions paid by
40 the employer and credited to the employer's account for the period preceding the calculation date
41 except that no such amount can be credited against any contributions due or that may thereafter
42 become due from such employer.

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

46 (4) (a) No benefits based on wages paid for services performed prior to the date of any
47 act for which a claimant is disqualified pursuant to section 288.050 shall be chargeable to any
48 employer directly involved in such disqualifying act.

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

54 (c) In the event the deputy has in due course determined pursuant to paragraph (b) of
55 subdivision (1) of subsection 1 of section 288.050 that a claimant quit temporary work in
56 employment with an employer to return to the claimant's regular employer, then, only for the
57 purpose of charging base period employers, all of the wages paid by the employer who furnished
58 the temporary employment shall be combined with the wages actually paid by the regular
59 employer as if all such wages had been actually paid by the regular employer. Further, charges
60 for benefits based on wages paid for part-time work shall be removed from the account of the
61 employer furnishing such part-time work if that employer continued to employ the individual
62 claiming such benefits on a regular recurring basis each week of the claimant's claim to at least
63 the same extent that the employer had previously employed the claimant and so informs the
64 division within thirty days from the date of notice of benefit charges.

65 (d) No charge shall be made against an employer's account in respect to benefits paid an
66 individual if the gross amount of wages paid by such employer to such individual is [four] **one**
67 **thousand five** hundred dollars or less during the individual's base period on which the
68 individual's benefit payments are based. Further, no charge shall be made against any employer's
69 account in respect to benefits paid any individual unless such individual was in employment with
70 respect to such employer longer than a probationary period of twenty-eight days, if such
71 probationary period of employment has been reported to the division as required by regulation.

72 (e) In the event the deputy has in due course determined pursuant to paragraph (c) of
73 subdivision (1) of subsection 1 of section 288.050 that a claimant is not disqualified, no benefits
74 based on wages paid for work prior to the date of the quit shall be chargeable to the employer
75 the claimant quit.

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

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

82 2. The division may prescribe regulations for the establishment, maintenance, and
83 dissolution of joint accounts by two or more employers, and shall, in accordance with such
84 regulations and upon application by two or more employers to establish such an account, or to
85 merge their several individual accounts in a joint account, maintain such joint account as if it
86 constituted a single employer's account.

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

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