

Requires, effective January 1, 2017, an employer subject to the above described electronic filing requirements to timely remit quarterly withheld income taxes by electronic funds transfer. Authorizes the granting of a waiver from this requirement, if there will not be a negative impact on the interest earnings of the General Fund, if requested by an employer. (Applicable on and after January 1, 2013.)

FLORIDA RULE 41562

ADOPTED May 6, 2015
EFFECTIVE May 26, 2015

Administration

Creates the Department of Economic Opportunity Certified Authorization for Release of Records Form (DEO CARR-1). This form is to be used by a claimant, an employer, an employer's workers' compensation carrier, or a representative of either to request confidential reemployment assistance benefits records. The regulation outlines how much a record seeker must pay to obtain the records, and how a DEO-CARR-1 can be obtained.

MINNESOTA HB 3a
 (CH 1)

ENACTED and EFFECTIVE June 13, 2015
or as otherwise noted

Appeals

Provides that an appeal pending before an unemployment law judge may be withdrawn by the appealing party, or an authorized representative of that party, by filing a notice of withdrawal. A notice of withdrawal may be filed by mail or by electronic transmission. (Effective August 2, 2015.)

Provides that an order of dismissal issued as a result of a notice to withdraw an appeal is not subject to reconsideration or appeal. A party may file a new appeal after the order of dismissal, but the original 20-calendar-day period for appeal begins from the date of issuance of the determination, and that time period is not suspended or restarted by the notice of withdrawal and order of dismissal. The new appeal may only be filed by mail or facsimile transmission. "Appeals" include a request for reconsideration. (Effective August 2, 2015.)

Grants authority to an unemployment law judge, in addition to the Commissioner, to administer oaths and affirmations, take depositions, certify to official acts, and issue subpoenas to compel the attendance of individuals and the production of documents and other personal property necessary in connection with the administration of the Minnesota unemployment insurance program. (Effective August 2, 2015.)

Coverage

Repeals the following statutory provision effective August 2, 2015:

Authorization. (a) The Commissioner is authorized to enter into reciprocal arrangements with other states and the federal government, or both, whereby employment by an employee or

employees for a single employer that is customarily performed in more than one state shall be considered performed entirely within any one of the states:

- (1) where any part of the employee's employment is performed, or
- (2) where the employee has a residence, or
- (3) where the employer maintains a place of business; provided, there is in effect, as to the employment, an election, approved by the state, pursuant to which all the employment by the employee or employees for the employer is considered to be performed entirely within that state.

Extensions and Special Programs

Requires the proposed shared work plan to include, among other conditions, the hours of work each participating employee will work each week for the duration of the shared work plan, which must be at least 50 percent of the normal weekly hours but no more than 80 percent (previously, no more than 90 percent) of the normal weekly hours, except that the plan may provide for a uniform vacation shutdown of up to 2 weeks. (Effective June 14, 2015.)

Establishes, effective August 2, 2015, provisions allowing extra unemployment benefits available for poultry workers.

- Extra unemployment benefits are available to an applicant if the applicant was laid off by:
 1. a commercial poultry producer as a result of the confirmed presence of highly pathogenic avian influenza in the commercial poultry producer's flock; or
 2. a commercial poultry processor as a result of the confirmed presence of highly pathogenic avian influenza in the flock of its poultry supplier.
- Provides that extra unemployment benefits are payable from the unemployment insurance trust fund.
- Provides that an applicant is eligible to receive extra unemployment benefits for any week through December 31, 2016, following the effective date of the applicant's benefit account of regular unemployment benefits, as a result of a layoff described above if:
 1. a majority of the applicant's wage credits were with a commercial poultry producer or processor described above;
 2. the applicant meets the eligibility requirements of state law;
 3. the applicant is not subject to a disqualification under state law; and
 4. the applicant is not entitled to regular unemployment benefits and is not entitled to receive unemployment benefits under any other state or federal law for that week.

- Provides that the weekly extra unemployment benefit amount available to an applicant is the same as the applicant's weekly regular unemployment benefit amount on the benefit account established as a result of a layoff of a poultry worker.
- Provides that the maximum amount of extra unemployment benefits available is equal to 13 weeks at the applicant's weekly extra unemployment benefit amount.
- Provides that, if an applicant qualifies for a new regular benefit account under state law at any time after exhausting regular unemployment benefits as a result of the layoff, the applicant must apply for and exhaust entitlement to those new regular unemployment benefits.
- Provides that the extra unemployment benefit program expires on December 31, 2016. No extra unemployment benefits may be paid for any week after the expiration of the program.

Monetary Entitlement

Provides that, unless the next paragraph applies, to establish a benefit account an applicant must have total wage credits in the applicant's 4-quarter base period of at least 5.3 percent of the state's average annual wage rounded down to the next lower \$100. (Previously, applicant needed total wage credits in 4-quarter base period of at least: (1) \$2,400; or (2) 5.3 percent of the state's average annual wage rounded down to the next lower \$100, whichever is higher.) (Effective August 2, 2015.)

Provides that, to establish a new benefit account (previously, to establish a new benefit account within 52 calendar weeks) following the expiration of the benefit year on a prior benefit account, an applicant must have performed actual work (previously, performed services) in subsequent covered employment (previously, in covered employment) and have been paid wages in one or more completed calendar quarters that started after the effective date of the prior benefit account. The wages paid for that employment (previously, those services) must be at least enough to meet the requirements of the above paragraph. A benefit account under this paragraph may not be established effective earlier than the Sunday following the end of the most recent completed calendar quarter in which the requirements of the above paragraph were met. (Effective August 2, 2015, except the amendment deleting "within 52 calendar weeks" is effective June 14, 2015.)

Nonmonetary Eligibility

Provides that an applicant may be eligible to receive unemployment benefits for any week if, among other conditions, the applicant has been participating in reemployment assistance services such as development of, and adherence to, a work search plan, if the applicant has been directed to participate by the commissioner. This does not apply if the applicant has good cause for failing to participate. (Previously, eligible if the applicant has been participating in reemployment assistance services, such as previous job search and resume writing classes, if the applicant has been determined in need of reemployment assistance services by the commissioner, unless the applicant has good cause for failing to participate.) (Effective August 2, 2015.)

Provides that, notwithstanding state law on eligibility for benefits, vacation pay will not delay unemployment benefit eligibility to an applicant who has been indefinitely laid off due to lack of work as a result of adverse trade impacts and is not expected to be recalled within 6 months by the employer from which the applicant was laid off. This does not apply to seasonal workers. (Effective June 14, 2015, and retroactive to March 1, 2015.) (Expires June 1, 2016.)

Overpayments

The provision stating that, if allowed by federal law, 5 percent of any money recovered on overpaid unemployment benefits is credited to the administration account has been deleted from the law. (Effective August 2, 2015.)

MISSOURI HB 150 ENACTED and EFFECTIVE September 16, 2015,
unless otherwise noted

Financing

Adds an employer's appeal right for potentially erroneous experience rating assignment following the purchase of a company.

Amends the trust balance numbers needed to trigger re-calculation of employer contributions to the trust fund.

Adds a provision that would trigger a meeting to consider authorizing a credit instrument to pay back advances made to the trust fund by the Federal government.

Adds a provision that, should the state engage a credit instrument to reimburse federally advanced funds, an interest assessment shall be assessed as required under Missouri 288.128. (Missouri 288.128 outlines how interest assessments are determined and how payments on those assessments are handled.)

Monetary Entitlement

Amends the definition of "wages" to:

- Add termination pay and severance pay to the list of remuneration considered to be wages in the week in which it is paid.
- Add the following regarding lump sum payments of severance pay: "The total amount of wages derived from severance pay, if paid to an insured in a lump sum, shall be pro-rated on a weekly basis at the rate of pay received by the insured at the time of termination for the purposes of determining unemployment benefits eligibility."

Deletes termination pay and severance pay from the list of remuneration that is not considered wages.

supervision of the Assistant Secretary of Commerce through two coordinate sections: the Employment Security Section and the Employment Insurance Section; the Employment Security Section shall administer the employment services functions of the Division; the Employment Insurance Section shall administer the unemployment taxation and assessment functions of the Division.)

Requires the Division of Employment Security to carry out the following activities to achieve the unemployment insurance program integrity measures:

1. Prioritize Division program integrity efforts that maximize utilization of and information sharing to prevent, detect, and reduce unemployment insurance fraud, improper payments, overpayments, and other programmatic irregularities with or between the following projects and initiatives: Government Data Analytics Center (GDAC); Southeast Consortium Unemployment Insurance Benefits Initiative (SCUBI); and any other program integrity capabilities identified by the Division.
2. Coordinate efforts with the Office of Information Technology Services to ensure that the Division identifies and integrates into its operations and procedures the most effective and accurate processes and scalable tools available to prevent payment of fraudulent, suspicious, or irregular claims.
3. Coordinate efforts with the Department of Revenue to enhance alerts indicating circumvention of the payment of unemployment insurance taxes.
4. Coordinate efforts with the Department of Health and Human Services to facilitate claims cross-matching and other appropriate steps to enhance program integrity.
5. Coordinate efforts with the Office of State Controller to facilitate cross-matching and other appropriate steps using BEACON (Building Enterprise Access for North Carolina's Core Operation Needs).

Requires, beginning October 1, 2015, and quarterly thereafter, that the Division make detailed written progress reports to various committees and subcommittees on its efforts to carry out all of the directives.

Requires, beginning January 1, 2016, the Division to make an annual report to the General Assembly on its efforts to carry out all of the directives.

Permits the Division of Motor Vehicles to disclose a Social Security number to the Department of Commerce, Division of Employment Security, for the purpose of verifying employer and claimant identity.

Provides that a domestic service employer that files a report by telephone must contact either the tax auditor assigned to the employer's account or the Division of Employment Security (previously, the Employment Insurance Section) in Raleigh and report the required information by the date the report is due.

Provides that any existing rule that has not been readopted and filed with the Rules Review Commission by May 20, 2015 (previously by December 31, 2012) shall expire.

Appeals

Changes the second level appeal entity from the Division of Employment Security to the Board of Review.

Repeals Section 96-4(b) and Section 21 of S.L. 2013-224 concerning the appointment process and staggered terms for members of the Board of Review, and amends the law by adding the following Board of Review provisions.

Creates the Board of Review (BOR) to determine appeals policies and procedures and to hear appeals arising from the decisions and determinations of the Division. The Department of Commerce must assign staff to the BOR. The Board and its staff must perform their job responsibilities independent of the Governor, the General Assembly, the Department, and the Division, and in accordance with any written guidance promulgated and issued by the U.S. Department of Labor.

Provides that the Board consists of three members appointed by the Governor and subject to confirmation by the General Assembly. One member must be classified as representative of employees, one member must be classified as representative of employers, and one member must be classified as representative of the general public. The member appointed to represent the general public will serve as chair of the Board and must be a licensed attorney in the State. Members of the Board serve staggered 4-year terms. A term begins on July 1 of the year of appointment and ends on June 30 of the fourth year. No individual may serve more than two terms on the Board. Based on a study of the value provided to the State by the Board of Review, the Division shall report its findings and recommendations to several committees by March 1, 2016.

Provides that a decision of the Board of Review becomes final 30 days after the date of mailing unless a party to the decision seeks judicial review. Judicial review is permitted only after a party claiming to be aggrieved by the decision has exhausted the remedies and has filed a petition for review in the superior court of the county in which the petitioner resides or the county in which the petitioner's principal place of business is located. (Previously, provided that any decision of the Division, in the absence of judicial review, or in the absence of an interested party filing a request for reconsideration, shall become final 30 days after the date of notification or mailing thereof, whichever is earlier. Judicial review shall be permitted only after a party claiming to be aggrieved by the decision has exhausted his remedies before the Division and has filed a petition for review in the superior court of the county in which he resides or has his principal place of business.) (Applicable to decisions made on or after October 1, 2015.) (Effective October 1, 2015.)

The Assistant Secretary shall appoint hearing officers or appeals referees to hear contested matters arising from the Division of Employment Security. (Previously, arising from the Employment Security Section and the Employment Insurance Section.)

Provides that a continuance of an appeal may be granted only upon such terms and conditions as the Division by rule shall provide. Specifies instances of acceptable grounds for granting a continuance. (Previously, provided that a continuance of an appeal may be granted only for

good cause shown and upon such terms and conditions as justice may require; specified examples of good cause for granting a continuance.)

Financing

Provides that, when the Division of Employment Security of the Department of Commerce (Division) prevails in a civil action against an employer to collect unpaid employment taxes under Section 96-10(b), the Division may attach or garnish the employer's credit card receipts or other third-party payments in payment of the unpaid taxes in the appropriate manner. Direct receipt by the Division is a sufficient discharge for the amount paid by a credit card company, clearinghouse, or third-party payment processor.

Provides that any judgment that is executable and allowed under Section 96-10(b)(1) of the Employment Security Law shall be subject to attachment and garnishment under Section 1-359(b) of the North Carolina General Statutes in payment of unpaid taxes that are due from the employer and collectable.

Provides that "total insured wages" are the total wages reported by all insured employers for the 12-month period ending on June 30 (previously, ending on July 31) preceding the computation date. (Applicable to contributions payable for calendar quarters beginning on or after January 1, 2014.) (Effective September 10, 2015.)

Provides that benefits paid to an individual are charged to an employer's account quarterly. (Previously, charged to an employer's account when the individual's benefit year has expired.) (Applicable to claims effective on or after January 3, 2016; claims filed prior to January 3 will be charged annually when the benefit year for that claim ends.) (Effective January 3, 2016.)

Monetary Entitlement

Amends Section 96-14.3 of the Employment Security law (effective July 1, 2015) to:

- Delete the phrase "minimum and maximum duration of benefits" and replaces it with the phrase "duration of benefits." Deletes the "minimum number of weeks" column with weeks ranging from 5 to 13.
- Change the "maximum number of weeks" column to read "number of weeks" with the number of weeks of duration remaining from 12 to 20 based on the seasonal adjusted unemployment rate.
- Delete that the number of weeks allowed for an individual is determined in accordance with G.S. 96-14.4.
- Add that the total benefits paid to an individual equals the individual's weekly benefit amount multiplied by the number of weeks allowed when the claim is filed.

Provides, under Section 96-14.12(b), that the maximum number of weeks an individual who performed services for a corporation in which he/she held five percent or more of the outstanding shares of voting stock, or an individual's spouse, may receive benefits is 6 weeks. (Previously,

limited to the lesser of 6 weeks or the applicable weeks determined under G.S. 96-14.4.)
(Effective July 1, 2015.)

Provides that the provisions under Section 96-16(f) regarding a seasonal worker's eligibility to receive benefits based on seasonal wages or nonseasonal wages shall be determined by multiplying the maximum benefits payable in his benefit year, as provided in G.S. 96-14.3, (previously, G.S. 96-14.4) by the percentage obtained by dividing the seasonal wages in his base period by all of his base period wages. (Effective July 1, 2015.)

Provides that, to obtain benefits, an individual must file a valid claim for unemployment benefits, register for work, and have a weekly benefit amount calculated that equals or exceeds \$15. (Previously, to obtain benefits, an individual must file a valid claim for unemployment benefits and register for work.) (Applicable to benefit claims filed on or after October 4, 2015.)
(Effective September 10, 2015.)

Repeals the following Section 19-14.4 of the Employment Security law (effective July 1, 2015):

(a) The total amount of benefits paid to an individual may not exceed the individual's total benefit amount. The total benefit amount for an individual is determined as follows:

- (1) Divide the individual's base-period wages by the average of the wages paid to the individual in the last two completed quarters of the base period.
- (2) Multiply the quotient by eight and two-thirds.
- (3) Round the product to the nearest whole number.
- (4) Multiply the resulting amount by the individual's weekly benefit amount as determined under Section 96-14.2.

(b) The number of weeks an individual may receive benefits varies depending on the seasonal adjusted statewide unemployment rate that applies at the time the regular unemployment claim is filed. The total benefits paid to an individual may not be less than the individual's average weekly benefit amount multiplied by the minimum number of weeks allowed in accordance with Section 96-14.3. The total benefits paid to an individual may not exceed the lesser of the following:

- (1) The individual's average weekly benefit amount multiplied by the maximum number of weeks allowed in accordance with Section 96-14.3.
- (2) The individual's total benefit amount, as calculated under subsection (a) of this section.

Nonmonetary Eligibility

Changes the number of job contacts with potential employers required during the week to five (previously 2) and eliminates the requirement for the contacts to be on at least 2 different days during the week. (Applicable to claims for benefits filed on or after January 1, 2016.) (Effective January 1, 2016.)

Provides that, to be eligible for unemployment benefits, an individual must, among other things, report as requested by the Division (previously, report at an employment office as requested by the Division) and present valid photo identification meeting the following requirements:

- Photo Identification. – The individual must present the Division one of the following documents bearing the individual’s photograph:

(1) A driver’s license, learner’s permit, provisional license, or nonoperator’s identification card issued by North Carolina, another state, the District of Columbia, U.S. territory, or U.S. commonwealth.

(2) A U.S. passport.

(3) A U.S. military identification card.

(4) A Veterans Identification Card issued by the U.S. Department of Veterans Affairs.

(5) A tribal enrollment card issued by a federally recognized tribe.

(6) Any other document that the Division determines adequately identifies the individual and that is issued by the U.S., any state, the District of Columbia, U.S. territory, or U.S. commonwealth.

(7) A traveler card issued by the U.S. Department of Homeland Security, such as the NEXUS SENTRI and FAST CARDS.

OHIO RULE 19477

ADOPTED March 12, 2015
EFFECTIVE April 14, 2015

Monetary Entitlement

Rewrote the provision that outlines the conditions for benefit rights in a second benefit year. The new provision reads: Compensation paid to an individual that is payment for services not in covered employment or that does not represent payment for services performed, including but not limited to back pay, shall not be used to meet this requirement. (Previously, Compensation paid to an individual that is not for services performed, including but not limited to back pay, shall not be used to meet this requirement.)

Nonmonetary Eligibility

Deletes the following from the list of individuals permitted to file an application for unemployment insurance benefits: “The individual resides in Ohio at the time of the application, or”

OHIO RULE 19802

ADOPTED August 5, 2015
EFFECTIVE August 17, 2015

Appeals

Adds authorization to send notices or materials pertaining to appeals through electronic means.

Deletes the provision for good cause for failure of an employer to appear from the “decision on non-appearance” section of the appeals process.

OREGON SB 242
(CH 529)

ENACTED and EFFECTIVE June 22, 2015

Extensions and Special Programs

Amends the shared work program provisions as follows:

- Deletes the provision that an individual shall be disqualified for benefits payable under Sections 657.370 to 657.390 (the shared work program provisions) of the Oregon Employment Department Law for any week in which paid work is performed for the shared work employer in excess of the reduced hours as set forth in the approved plan.
- Provides that, except as otherwise provided by Sections 657.370 to 657.390 of the Oregon Employment Department Law, all provisions of the Oregon Employment Department Law and rules adopted by the Director of the Employment Department apply to Sections 657.370 to 657.390. The Director may adopt such rules as the Director considers necessary to carry out the purposes of Sections 657.370 to 657.390. (Applicable to weeks that begin on or after June 22, 2015.) (Previously, except as otherwise provided by or inconsistent with Sections 657.370 to 657.390 of the Oregon Employment Department Law, all provisions of the Oregon Employment Department Law and the rules of the Director apply to Sections 657.370 to 657.390. The Director may adopt such rules as is deemed necessary to make distinctions and requirements to carry out the purposes of Sections 657.370 to 657.390.)
- Provides that a shared work employer shall be charged for shared work benefits in the manner provided for charging employers for regular benefits or extended benefits. (Applicable to charges to shared work employers made on or after June 22, 2015.) (Previously, an employer who participates in an approved shared work plan after December 31, 1993, shall pay into the Unemployment Compensation Trust Fund an amount equivalent to all shared work benefits paid to employees of the employer under the plan during any rating period for which the employer’s benefit ratio, expressed as a percentage rounded to the nearest 0.1 percent, is in excess of the employer’s tax rate for the rating period.)
- Provides that, notwithstanding the immediate above paragraph or any other provision of law to the contrary, a shared work employer may not be charged for any portion of shared work benefits paid with respect to which federal law (a) permits the noncharging of benefits paid; and (b) provides for the funding of shared work benefits. (Applicable to charges to shared work employers made on or after June 22, 2015.) (Previously, all reimbursement obligations arising under Section 657.390 are in addition to and separate from any other obligation imposed under the Oregon Employment Department Law.)

- Deletes Section 657.390(3) as follows: (a) at the end of each calendar quarter, the Director of the Employment Department shall determine the amount of reimbursement due to the fund from each employer participant in a shared work plan and shall bill each employer for the amount determined. (b) Notwithstanding paragraph (a) of this subsection, an amount of shared work benefits may not be billed to an employer during any rating period in which federal law provides for 100 percent of the funding of shared work benefits. (c) The reimbursement shall be subject to the same interest, penalty, and collection provisions as any other reimbursement of unemployment insurance contributions. (4) Notwithstanding Section 657.471 of the Oregon Employment Department Law or any other provision to the contrary, no benefit charges that are reimbursable under this section may be included in an employer's benefit charges for any purpose in any rating period.

Overpayments

Provides that, in addition to other criteria, the Director may request an offset against liquidated state debt under Section 657.390 of the Oregon Employment Department Law only if the debt was caused by the debtor's:

- (A) willfully making a false statement or misrepresentation, or willfully failing to report a material fact, to obtain any benefits under the Oregon Employment Department Law;
- (B) failure to report earnings or to report earnings accurately; or
- (C) failure to make contributions to the Unemployment Compensation Trust Fund for which the state has determined the debtor to be liable and that remain uncollected.

(Applicable to requests for offsets against liquidated state debt made on or after June 22, 2015.)

SOUTH DAKOTA RULE 4949

ADOPTED and EFFECTIVE August 11, 2015

Financing

Adds the following language regarding the Treasury Offset Program and collecting unpaid contributions from employers:

- Any contribution unpaid on the date on which it is due and payable is delinquent as of the date originally due, and the employer is liable for repayment of that unemployment compensation debt, which shall include any interest due, and any penalty due.
- The South Dakota Department of Labor shall take action to recover such unemployment compensation debt in the manner as the recovery of delinquent contributions, and as prescribed under Section 6402(f) of the Internal Revenue Code of 1986 if the delinquent unemployment compensation debt remains uncollected as of the date that is one year after the debt was determined to be due and collected (sic).