



General Assembly

January Session, 2021

**Raised Bill No. 6633**

LCO No. 4733



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
(FIN)

***AN ACT RESTRUCTURING UNEMPLOYMENT INSURANCE BENEFITS AND IMPROVING FUND SOLVENCY.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsection (b) of section 31-222 of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective January*  
3 *1, 2024*):

4 (b) (1) "Total wages" means all remuneration for employment and  
5 dismissal payments, including the cash value of all remuneration paid  
6 in any medium other than cash except the cash value of any  
7 remuneration paid for agricultural labor or domestic service in any  
8 medium other than cash.

9 (2) "Taxable wages" means total wages except:

10 (A) That part of the remuneration (i) in excess of seven thousand one  
11 hundred dollars paid by an employer to an individual during any  
12 calendar year commencing on or after January 1, 1983 and prior to  
13 January 1, 1994, (ii) in excess of nine thousand dollars paid by an

14 employer to an individual during the calendar year commencing on  
15 January 1, 1994, (iii) in excess of an amount equal to the taxable wages  
16 for the prior year increased by one thousand dollars so paid during any  
17 calendar year commencing on or after January 1, 1995, but prior to  
18 January 1, 1999, [or] (iv) in excess of fifteen thousand dollars for any  
19 calendar year commencing on or after January 1, 1999, but prior to  
20 January 1, 2024, or (v) (I) in excess of an amount equal to one hundred  
21 and four times the maximum benefit rate established pursuant to section  
22 31-231a, as amended by this act, rounded to the nearest multiple of one  
23 hundred for the calendar year commencing on January 1, 2024, and (II)  
24 for each calendar year thereafter, in excess of an amount equal to the  
25 taxable wages for the prior year adjusted by the percentage change in  
26 the Social Security contribution and benefit base, as determined  
27 pursuant to 42 USC 430, as amended from time to time, rounded to the  
28 nearest multiple of one hundred. This subsection shall not apply to  
29 wages paid in whole or in part from federal funds after January 1, 1976,  
30 to employees of towns, cities and other political and governmental  
31 subdivisions and shall not operate to reduce an individual's benefit  
32 rights. Remuneration paid to an individual by an employer with respect  
33 to employment in another state or states upon which contributions were  
34 required of and paid by such employer under an unemployment  
35 compensation law of such other state or states shall be included as a part  
36 of remuneration equal to the maximum limitation herein referred to;

37 (B) Dismissal payments [which] that the employer who is not subject  
38 to the Federal Unemployment Tax Act is not legally required to make;

39 (C) Payments [which] that the employer is not legally required to  
40 make to employees on leave of absence for military training;

41 (D) The payment by an employer, without deduction from the  
42 remuneration of the employee, of the tax imposed upon an employee  
43 under Section 3101 of the Federal Internal Revenue Code with respect  
44 to remuneration paid to the employee for domestic service in a private  
45 home of the employer or for agricultural labor;

46 (E) The amount of any payment excluded from "wages", as defined  
47 in Section 3306(b) of the Federal Unemployment Tax Act, that is made  
48 to, or on behalf of, an employee under a plan or system established by  
49 an employer [which] that makes provision for [his] such employer's  
50 employees generally or for a class or classes of [his] such employer's  
51 employees, including any amount paid by an employer for insurance or  
52 annuities, or into a fund, to provide for any such payment, on account  
53 of (i) retirement, or (ii) sickness or accident disability, or (iii) medical  
54 and hospitalization expenses in connection with sickness or accident  
55 disability, or (iv) death. Whenever tips or gratuities are paid directly to  
56 an employee by a customer of an employer, the amount thereof [which]  
57 that is accounted for by the employee to the employer shall be  
58 considered wages for the purposes of this chapter;

59 (F) If an employer has acquired all or substantially all the assets,  
60 organization, trade or business of another employer liable for  
61 contributions under this chapter and has assumed liability for unpaid  
62 contributions, if any, due from such other employer, remuneration paid  
63 by both employers shall be deemed paid by a single employer for the  
64 purposes of this chapter;

65 (G) Payment to an employee by a stock corporation, partnership,  
66 association or other business entity in which fifty per cent or more of the  
67 proprietary interest is owned by such employee or [his] such employee's  
68 son, daughter, spouse, father or mother or any combination of such  
69 persons, unless the tax imposed by the Federal Unemployment Tax Act  
70 is payable with respect to such payment;

71 (H) Any remuneration paid by any town, city or other political  
72 subdivision to an individual for service performed in lieu of payment of  
73 delinquent taxes.

74 (3) Notwithstanding any other provisions of this subsection, wages  
75 shall include all remuneration for services with respect to which a tax is  
76 required to be paid under any federal law imposing a tax against which  
77 credit may be taken for contributions required to be paid into a state

78 unemployment fund or [which] that as a condition for full tax credit  
79 against the tax imposed by the Federal Unemployment Tax Act are  
80 required to be included under this chapter.

81 Sec. 2. Section 31-225a of the general statutes, as amended by section  
82 26 of public act 19-25 and section 235 of public act 19-117, is repealed  
83 and the following is substituted in lieu thereof (*Effective January 1, 2024*):

84 (a) As used in this chapter: [, "qualified employer"]

85 (1) "Qualified employer" means each employer subject to this chapter  
86 whose experience record has been chargeable with benefits for at least  
87 one full experience year, with the exception of employers subject to a  
88 flat entry rate of contributions as provided under subsection [(d)] (e) of  
89 this section, employers subject to the maximum contribution rate under  
90 subsection (c) of section 31-273, and reimbursing employers;  
91 ["contributing employer"]

92 (2) "Contributing employer" means an employer who is assigned a  
93 percentage rate of contribution under the provisions of this section;  
94 ["reimbursing employer"]

95 (3) "Reimbursing employer" means an employer liable for payments  
96 in lieu of contributions as provided under section 31-225; ["benefit  
97 charges"]

98 (4) "Benefit charges" means the amount of benefit payments charged  
99 to an employer's experience account under this section; ["computation  
100 date"]

101 (5) "Computation date" means June thirtieth of the year preceding the  
102 tax year for which the contribution rates are computed; ["tax year"]

103 (6) "Tax year" means the calendar year immediately following the  
104 computation date; "experience year" means the twelve consecutive  
105 months ending on June thirtieth; and ["experience period"]

106 (7) "Experience period" means the three consecutive experience years

107 ending on the computation date, except that if the employer's account  
108 has been chargeable with benefits for less than three years, the  
109 experience period shall consist of the greater of one or two consecutive  
110 experience years ending on the computation date, except that for tax  
111 year 2026, "experience period" means one experience year ending on the  
112 computation date and for tax year 2027, "experience period" means two  
113 consecutive experience years ending on the computation date.

114 (b) (1) The administrator shall maintain for each employer, except  
115 reimbursing employers, an experience account in accordance with the  
116 provisions of this section.

117 (2) With respect to each benefit year commencing on or after July 1,  
118 1978, regular and additional benefits paid to an individual shall be  
119 allocated and charged to the accounts of the employers who paid the  
120 individual wages in his or her base period in accordance with the  
121 following provisions: The initial determination establishing a claimant's  
122 weekly benefit rate and maximum total benefits for his or her benefit  
123 year shall include, with respect to such claimant and such benefit year,  
124 a determination of the maximum liability for such benefits of each  
125 employer who paid wages to the claimant in his or her base period. An  
126 employer's maximum total liability for such benefits with respect to a  
127 claimant's benefit year shall bear the same ratio to the maximum total  
128 benefits payable to the claimant as the total wages paid by the employer  
129 to the claimant within his or her base period bears to the total wages  
130 paid by all employers to the claimant within his or her base period. This  
131 ratio shall also be applied to each benefit payment. The amount thus  
132 determined, rounded to the nearest dollar with fractions of a dollar of  
133 exactly fifty cents rounded upward, shall be charged to the employer's  
134 account.

135 (c) (1) (A) Any week for which the employer has compensated the  
136 claimant in the form of wages in lieu of notice, dismissal payments or  
137 any similar payment for loss of wages shall be considered a week of  
138 employment for the purpose of determining employer chargeability.

139 (B) No benefits shall be charged to any employer who paid wages of  
140 five hundred dollars or less to the claimant in his or her base period.

141 (C) No dependency allowance paid to a claimant shall be charged to  
142 any employer.

143 (D) In the event of a natural disaster declared by the President of the  
144 United States, no benefits paid on the basis of total or partial  
145 unemployment [which] that is the result of physical damage to a place  
146 of employment caused by severe weather conditions including, but not  
147 limited to, hurricanes, snow storms, ice storms or flooding, or fire except  
148 where caused by the employer, shall be charged to any employer.

149 (E) If the administrator finds that (i) an individual's most recent  
150 separation from a base period employer occurred under conditions  
151 [which] that would result in disqualification by reason of subdivision  
152 (2), (6) or (9) of subsection (a) of section 31-236, as amended by this act,  
153 or (ii) an individual was discharged for violating an employer's drug  
154 testing policy, provided the policy has been adopted and applied  
155 consistent with sections 31-51t to 31-51aa, inclusive, section 14-261b and  
156 any applicable federal law, no benefits paid thereafter to such individual  
157 with respect to any week of unemployment [which] that is based upon  
158 wages paid by such employer with respect to employment prior to such  
159 separation shall be charged to such employer's account, provided such  
160 employer shall have filed a notice with the administrator within the time  
161 allowed for appeal in section 31-241.

162 (F) No base period employer's account shall be charged with respect  
163 to benefits paid to a claimant if such employer continues to employ such  
164 claimant at the time the employer's account would otherwise have been  
165 charged to the same extent that he or she employed him or her during  
166 the individual's base period, provided the employer shall notify the  
167 administrator within the time allowed for appeal in section 31-241.

168 (G) If a claimant has failed to accept suitable employment under the  
169 provisions of subdivision (1) of subsection (a) of section 31-236, as  
170 amended by this act, and the disqualification has been imposed, the

171 account of the employer who makes an offer of employment to a  
172 claimant who was a former employee shall not be charged with any  
173 benefit payments made to such claimant after such initial offer of  
174 reemployment until such time as such claimant resumes employment  
175 with such employer, provided such employer shall make application  
176 therefor in a form acceptable to the administrator. The administrator  
177 shall notify such employer whether or not his or her application is  
178 granted. Any decision of the administrator denying suspension of  
179 charges as herein provided may be appealed within the time allowed  
180 for appeal in section 31-241.

181 (H) Fifty per cent of benefits paid to a claimant under the federal-state  
182 extended duration unemployment benefits program established by the  
183 federal Employment Security Act shall be charged to the experience  
184 accounts of the claimant's base period employers in the same manner as  
185 the regular benefits paid for such benefit year.

186 (I) No base period employer's account shall be charged with respect  
187 to benefits paid to a claimant who voluntarily left suitable work with  
188 such employer (i) to care for a seriously ill spouse, parent or child, or (ii)  
189 due to the discontinuance of the transportation used by the claimant to  
190 get to and from work, as provided in subparagraphs (A)(ii) and (A)(iii)  
191 of subdivision (2) of subsection (a) of section 31-236, as amended by this  
192 act.

193 (J) No base period employer's account shall be charged with respect  
194 to benefits paid to a claimant who has been discharged or suspended  
195 because the claimant has been disqualified from performing the work  
196 for which he or she was hired due to the loss of such claimant's operator  
197 license as a result of a drug or alcohol test or testing program conducted  
198 in accordance with section 14-44k, 14-227a or 14-227b while the claimant  
199 was off duty.

200 (K) No base period employer's account shall be charged with respect  
201 to benefits paid to a claimant whose separation from employment is  
202 attributable to the return of an individual who was absent from work

203 due to a bona fide leave taken pursuant to sections 31-49f to 31-49t,  
204 inclusive, or 31-51kk to 31-51qq, inclusive.

205 (L) No base period employer's account shall be charged with respect  
206 to benefits paid to a claimant through the voluntary shared work  
207 unemployment compensation program established pursuant to section  
208 31-274j, if the week such benefits are paid is a week during an economic  
209 recession, as determined by the National Bureau of Economic Research,  
210 or a week during the six months following the end of such recession.

211 (2) All benefits paid [which] that are not charged to any employer  
212 shall be pooled.

213 (3) The noncharging provisions of this chapter, except subparagraphs  
214 (D), (F) and (K) of subdivision (1) of this subsection, shall not apply to  
215 reimbursing employers.

216 (d) The standard rate of contributions shall be five and four-tenths  
217 per cent. Each employer who has not been chargeable with benefits, for  
218 a sufficient period of time to have his or her rate computed under this  
219 section shall pay contributions at a rate that is the higher of (1) one per  
220 cent, or (2) the state's five-year benefit cost rate. For purposes of this  
221 subsection, the state's five-year benefit cost rate shall be computed  
222 annually on or before June thirtieth and shall be derived by dividing the  
223 total dollar amount of benefits paid to claimants under this chapter  
224 during the five consecutive calendar years immediately preceding the  
225 computation date by the five-year payroll during the same period. If the  
226 resulting quotient is not an exact multiple of one-tenth of one per cent,  
227 the five-year benefit cost rate shall be the next higher such multiple.

228 (e) (1) (A) As of each June thirtieth, the administrator shall determine  
229 the charged tax rate for each qualified employer. [Said] Such rate shall  
230 be obtained by calculating a benefit ratio for each qualified employer.  
231 The employer's benefit ratio shall be the quotient obtained by dividing  
232 the total amount chargeable to the employer's experience account  
233 during the experience period by the total of his or her taxable wages  
234 during such experience period [which] that have been reported by the



235 employer to the administrator on or before the following September  
 236 thirtieth. The resulting quotient, expressed as a per cent, shall constitute  
 237 the employer's charged tax rate, except that all employers' charged rate  
 238 for calendar years 2024 and 2025 shall be divided by 2.688 and 2.098,  
 239 respectively. [If the resulting quotient is not an exact multiple of one-  
 240 tenth of one per cent, the charged rate shall be the next higher such  
 241 multiple, except that if the resulting quotient is less than five-tenths of  
 242 one per cent, the charged rate shall be five-tenths of one per cent and if  
 243 the resulting quotient is greater than five and four-tenths per cent, the  
 244 charged rate shall be five and four-tenths per cent.] The employer's  
 245 charged tax rate will be in accordance with the following table:

T1	Employer's Charged Tax Rate Table	
T2	Employer's Benefit Ratio	Employer's Charged Tax Rate
T3	Employer's Benefit Ratio	Tax Rate
T4	.000	<u>.0% minimum subject</u>
T5	.001	<u>.1% to fund</u>
T6	.002	<u>.2% solvency</u>
T7	.003	<u>.3% adjustment</u>
T8	.004	<u>.4%</u>
T9	.005 [or less]	.5% [minimum subject]
T10	.006	.6% [to fund]
T11	.007	.7% [solvency]
T12	.008	.8% [adjustment]
T13	.009	.9%
T14	.010	1.0%
T15	.011	1.1%
T16	.012	1.2%
T17	.013	1.3%
T18	.014	1.4%
T19	.015	1.5%
T20	.016	1.6%
T21	.017	1.7%
T22		
T23		

T24	.018	1.8%
T25	.019	1.9%
T26	.020	2.0%
T27	.021	2.1%
T28	.022	2.2%
T29	.023	2.3%
T30	.024	2.4%
T31	.025	2.5%
T32	.026	2.6%
T33	.027	2.7%
T34	.028	2.8%
T35	.029	2.9%
T36	.030	3.0%
T37	.031	3.1%
T38	.032	3.2%
T39	.033	3.3%
T40	.034	3.4%
T41	.035	3.5%
T42	.036	3.6%
T43	.037	3.7%
T44	.038	3.8%
T45	.039	3.9%
T46	.040	4.0%
T47	.041	4.1%
T48	.042	4.2%
T49	.043	4.3%
T50	.044	4.4%
T51	.045	4.5%
T52	.046	4.6%
T53	.047	4.7%
T54	.048	4.8%
T55	.049	4.9%
T56	.050	5.0%
T57	.051	5.1%
T58	.052	5.2%

T59	.053	5.3%
T60	.054 & higher	5.4% maximum subject
T61		to fund solvency
T62		adjustment

246 (B) If the benefit ratios calculated pursuant to subparagraph (A) of  
247 this subdivision would result in the average benefit ratio of all  
248 employers within a sector of the North American Industry Classification  
249 System increasing over the current such average by an amount equal to  
250 or greater than .01, the benefit ratio of each employer within such sector  
251 shall be adjusted downward by an amount equal to one-half of the  
252 increase in the average benefit ratio of all employers within such sector.  
253 Sectors 21 and 23 of said system shall be considered one sector for the  
254 purposes of this subparagraph.

255 (2) (A) Each contributing employer subject to this chapter shall pay  
256 an assessment to the administrator at a rate established by the  
257 administrator sufficient to pay interest due on advances from the federal  
258 unemployment account under Title XII of the Social Security Act (42 U.S.  
259 Code Sections 1321 to 1324). The administrator shall establish the  
260 necessary procedures for payment of such assessments. The amounts  
261 received by the administrator based on such assessments shall be paid  
262 over to the State Treasurer and credited to the General Fund. Any  
263 amount remaining from such assessments, after all such federal interest  
264 charges have been paid, shall be transferred to the Employment Security  
265 Administration Fund or to the Unemployment Compensation Advance  
266 Fund established under section 31-264a, (i) to the extent that any federal  
267 interest charges have been paid from the Unemployment Compensation  
268 Advance Fund, (ii) to the extent that the administrator determines that  
269 reimbursement is appropriate, or (iii) otherwise to the extent that  
270 reimbursement of the advance fund is the appropriate accounting  
271 principle governing the use of the assessments. Sections 31-265 to 31-  
272 274, inclusive, shall apply to the collection of such assessments.

273 (B) On and after January 1, 1994, and conditioned upon the issuance  
274 of any revenue bonds pursuant to section 31-264b, each contributing

275 employer shall also pay an assessment to the administrator at a rate  
276 established by the administrator sufficient to pay the interest due on  
277 advances from the Unemployment Compensation Advance Fund and  
278 reimbursements required for advances from the Unemployment  
279 Compensation Advance Fund, computed in accordance with subsection  
280 (h) of section 31-264a. The administrator shall establish the assessments  
281 as a percentage of the charged tax rate for each employer pursuant to  
282 subdivision (1) of this subsection. The administrator shall establish the  
283 necessary procedures for billing, payment and collection of the  
284 assessments. Sections 31-265 to 31-274, inclusive, shall apply to the  
285 collection of such assessments by the administrator. The payments  
286 received by the administrator based on the assessments, excluding  
287 interest and penalties on past due assessments, are hereby pledged and  
288 shall be paid over to the State Treasurer for credit to the Unemployment  
289 Compensation Advance Fund.

290 (f) (1) (A) For each calendar year commencing with calendar year  
291 1994 but prior to calendar year 2013, the administrator shall establish a  
292 fund balance tax rate sufficient to maintain a balance in the  
293 Unemployment Compensation Trust Fund equal to eight-tenths of one  
294 per cent of the total wages paid to workers covered under this chapter  
295 by contributing employers during the year ending the last preceding  
296 June thirtieth. If the fund balance tax rate established by the  
297 administrator results in a fund balance in excess of said per cent as of  
298 December thirtieth of any year, the administrator shall, in the year next  
299 following, establish a fund balance tax rate sufficient to eliminate the  
300 fund balance in excess of said per cent.

301 (B) For each calendar year commencing with calendar year 2013, the  
302 administrator shall establish a fund balance tax rate sufficient to  
303 maintain a balance in the Unemployment Compensation Trust Fund  
304 that results in an average high cost multiple equal to 0.5.

305 (C) Commencing with calendar year 2014 and ending with calendar  
306 year 2018, the administrator shall establish a fund balance tax rate  
307 sufficient to maintain a balance in the Unemployment Compensation

308 Trust Fund that results in an average high cost multiple that is increased  
309 by 0.1 from the preceding calendar year.

310 (D) Commencing with calendar year 2019, the administrator shall  
311 establish a fund balance tax rate sufficient to maintain a balance in the  
312 Unemployment Compensation Trust Fund that results in an average  
313 high cost multiple equal to 1.0. If the fund balance tax rate established  
314 by the administrator results in a fund balance in excess of the amount  
315 prescribed in this subdivision as of December thirtieth of any year, the  
316 administrator shall, in the year next following, establish a fund balance  
317 rate sufficient to eliminate the fund balance in excess of said amount.

318 (E) The assessment levied by the administrator at any time [(A)] (i)  
319 during a calendar year commencing on or after January 1, 1994, but prior  
320 to January 1, 1999, shall not exceed one and five-tenths per cent, [(B)] (ii)  
321 during a calendar year commencing on or after January 1, 1999, but prior  
322 to January 1, 2013, shall not exceed one and four-tenths per cent, and  
323 shall not be calculated to result in a fund balance in excess of eight-  
324 tenths of one per cent of such total wages, [and (C)] (iii) during a  
325 calendar year commencing on or after January 1, 2013, but prior to  
326 January 1, 2024, shall not exceed one and four-tenths per cent and shall  
327 not be calculated to result in a fund balance in excess of the amounts  
328 prescribed in this subdivision, and (iv) during a calendar year  
329 commencing on or after January 1, 2024, shall not exceed one-half of one  
330 per cent and shall not be calculated to result in a fund balance in excess  
331 of the amounts prescribed in this subdivision.

332 (F) During a calendar year that begins during an economic recession  
333 declared by the National Bureau of Economic Research on or before  
334 November fifteenth of the prior calendar year, the assessment levied by  
335 the administrator shall not exceed two-tenths of one per cent unless such  
336 maximum rate jeopardizes the state's access to interest-free federal  
337 advances, including, but not limited to, those offered pursuant to 42  
338 USC 1322 and subject to the funding goals established in 20 CFR 606.32,  
339 as amended from time to time.

340 (2) The average high cost multiple shall be computed as follows: The  
341 result of the balance of the Unemployment Compensation Trust Fund  
342 on December thirtieth immediately preceding the new rate year divided  
343 by the total wages paid to workers covered under this chapter by  
344 contributing employers for the twelve months ending on the December  
345 thirtieth immediately preceding the new rate year shall be the  
346 numerator and the average of the three highest calendar benefit cost  
347 rates in (A) the last twenty years, or (B) a period including the last three  
348 recessions, whichever is longer, shall be the denominator. Benefit cost  
349 rates are computed as benefits paid including the state's share of  
350 extended benefits but excluding reimbursable benefits as a per cent of  
351 total wages in covered employment. The results rounded to the next  
352 lower one decimal place will be the average high cost multiple.

353 (g) Each qualified employer's contribution rate for each calendar year  
354 after 1973 shall be a percentage rate equal to the sum of his or her  
355 charged tax rate as of the June thirtieth preceding such calendar year  
356 and the fund balance tax rate as of December thirtieth preceding such  
357 calendar year.

358 (h) (1) With respect to each benefit year commencing on or after July  
359 1, 1978, notice of determination of the claimant's benefit entitlement for  
360 such benefit year shall include notice of the allocation of benefit charges  
361 of the claimant's base period employers and each such employer shall  
362 be provided a copy of such notice of determination and shall be an  
363 interested party thereto. Such determination shall be final unless the  
364 claimant or any of such employers files an appeal from such decision in  
365 accordance with the provisions of section 31-241.

366 (2) The administrator shall, not less frequently than once each  
367 calendar quarter, provide a statement of charges to each employer to  
368 whose experience record any charges have been made since the last  
369 previous such statement. Such statement shall show, with respect to  
370 each week for which benefits have been paid and charged, the name and  
371 Social Security account number of the claimant who was paid the  
372 benefit, the amount of the benefits charged for such week and the total

373 amount charged in the quarter.

374 (3) The statement of charges provided for in subdivision (2) of this  
375 subsection shall constitute notice to the employer that it has been  
376 determined that the benefits reported in such statement were properly  
377 payable under this chapter to the claimants for the weeks and in the  
378 amounts shown in such statements. If the employer contends that  
379 benefits have been improperly charged due to fraud or error, a written  
380 protest setting forth reasons therefor shall be filed with the  
381 administrator within sixty days of the date the quarterly statement was  
382 provided. An eligibility issue shall not be reopened on the basis of such  
383 quarterly statement if notification of such eligibility issue had  
384 previously been given to the employer under the provisions of section  
385 31-241, and he or she failed to file a timely appeal therefrom or had the  
386 issue finally resolved against him or her.

387 (4) The provisions of subdivisions (2) and (3) of this subsection shall  
388 not apply to combined wage claims paid under subsection (b) of section  
389 31-255. For such combined wage claims paid under the unemployment  
390 law of other states, the administrator shall, each calendar quarter,  
391 provide a statement of charges to each employer whose experience  
392 record has been charged since the previous such statement. Such  
393 statement shall show the name and Social Security number of the  
394 claimant who was paid the benefits and the total amount of the benefits  
395 charged in the quarter.

396 (i) (1) At the written request of any employer [which] that holds at  
397 least eighty per cent controlling interest in another employer or  
398 employers, the administrator may mingle the experience rating records  
399 of such dominant and controlled employers as if they constituted a  
400 single employer, subject to such regulations as the administrator may  
401 make and publish concerning the establishment, conduct and  
402 dissolution of such joint experience rating records.

403 (2) The executors, administrators, successors or assigns of any former  
404 employer shall acquire the experience rating records of the predecessor

405 employer with the following exception: The experience of a predecessor  
406 employer, who leased premises and equipment from a third party and  
407 who has not transferred any assets to the successor, shall not be  
408 transferred if there is no common controlling interest in the predecessor  
409 and successor entities.

410 (3) The administrator is authorized to establish such regulations  
411 governing joint accounts as may be necessary to comply with the  
412 requirements of the federal Unemployment Tax Act.

413 (j) (1) Each employer subject to this chapter shall submit quarterly, on  
414 forms supplied by the administrator, a listing of wage information,  
415 including the name of each employee receiving wages in employment  
416 subject to this chapter, such employee's Social Security account number  
417 and the amount of wages paid to such employee during such calendar  
418 quarter.

419 (2) Commencing with the first calendar quarter of 2014, each  
420 employer subject to this chapter [who] that reports wages for employees  
421 receiving wages in employment subject to this chapter, and each person  
422 or organization that, as an agent, reports wages for employees receiving  
423 wages in employment subject to this chapter on behalf of one or more  
424 employers subject to this chapter shall submit quarterly the information  
425 required by subdivision (1) of this subsection on magnetic tape, diskette,  
426 or other similar electronic means [which] that the administrator may  
427 prescribe, in a format prescribed by the administrator, unless such  
428 employer or agent receives a waiver pursuant to subdivision (5) of this  
429 subsection.

430 (3) Any employer that fails to submit the information required by  
431 subdivision (1) of this subsection in a timely manner, as determined by  
432 the administrator, shall be liable to the administrator for a late filing fee  
433 of twenty-five dollars. Any employer that fails to submit the information  
434 required by subdivision (1) of this subsection under a proper state  
435 unemployment compensation registration number shall be liable to the  
436 administrator for a fee of twenty-five dollars. All fees collected by the



437 administrator under this subdivision shall be deposited in the  
438 Employment Security Administration Fund.

439 (4) Commencing with the first calendar quarter of 2014, each  
440 employer subject to this chapter [who] that makes contributions or  
441 payments in lieu of contributions for employees receiving wages in  
442 employment subject to this chapter, and each person or organization  
443 that, as an agent, makes contributions or payments in lieu of  
444 contributions for employees receiving wages in employment subject to  
445 this chapter on behalf of one or more employers subject to this chapter  
446 shall make such contributions or payments in lieu of contributions  
447 electronically.

448 (5) Any employer or any person or organization that, as an agent,  
449 submits information pursuant to subdivision (2) of this subsection or  
450 makes contributions or payments in lieu of contributions pursuant to  
451 subdivision (4) of this subsection may request in writing, not later than  
452 thirty days prior to the date a submission of information or a  
453 contribution or payment in lieu of contribution is due, that the  
454 administrator waive the requirement that such submission or  
455 contribution or payment in lieu of contribution be made electronically.  
456 The administrator shall grant such request if, on the basis of information  
457 provided by such employer or person or organization and on a form  
458 prescribed by the administrator, the administrator finds that there  
459 would be undue hardship for such employer or person or organization.  
460 The administrator shall promptly inform such employer or person or  
461 organization of the granting or rejection of the requested waiver. The  
462 decision of the administrator shall be final and not subject to further  
463 review or appeal. Such waiver shall be effective for twelve months from  
464 the date such waiver is granted.

465 (k) The employer may inspect his or her account records in the office  
466 of the Employment Security Division at any reasonable time.

467 Sec. 3. Subsection (a) of section 31-236 of the general statutes is  
468 repealed and the following is substituted in lieu thereof (*Effective January*

469 1, 2024):

470 (a) An individual shall be ineligible for benefits:

471 (1) If the administrator finds that the individual has failed without  
472 sufficient cause either to apply for available, suitable work when  
473 directed so to do by the Public Employment Bureau or the  
474 administrator, or to accept suitable employment when offered by the  
475 Public Employment Bureau or by an employer, such ineligibility to  
476 continue until such individual has returned to work and has earned at  
477 least six times such individual's benefit rate. Suitable work means either  
478 employment in the individual's usual occupation or field or other work  
479 for which the individual is reasonably fitted, provided such work is  
480 within a reasonable distance of the individual's residence. In  
481 determining whether or not any work is suitable for an individual, the  
482 administrator may consider the degree of risk involved to such  
483 individual's health, safety and morals, such individual's physical fitness  
484 and prior training and experience, such individual's skills, such  
485 individual's previous wage level and such individual's length of  
486 unemployment, but, notwithstanding any [other] provision of this  
487 chapter, no work shall be deemed suitable nor shall benefits be denied  
488 under this chapter to any otherwise eligible individual for refusing to  
489 accept work under any of the following conditions: (A) If the position  
490 offered is vacant due directly to a strike, lockout or other labor dispute;  
491 (B) if the wages, hours or other conditions of work offered are  
492 substantially less favorable to the individual than those prevailing for  
493 similar work in the locality; (C) if, as a condition of being employed, the  
494 individual would be required to join a company union or to resign from  
495 or refrain from joining any bona fide labor organization; (D) if the  
496 position offered is for work [which] that commences or ends between  
497 the hours of one and six o'clock in the morning if the administrator finds  
498 that such work would constitute a high degree of risk to the health,  
499 safety or morals of the individual, or would be beyond the physical  
500 capabilities or fitness of the individual or there is no suitable  
501 transportation available from the individual's home to or from the  
502 individual's place of employment; or (E) if, as a condition of being

503 employed, the individual would be required to agree not to leave such  
504 position if recalled by the individual's former employer;

505 (2) (A) If, in the opinion of the administrator, the individual has left  
506 suitable work voluntarily and without good cause attributable to the  
507 employer, until such individual has earned at least ten times such  
508 individual's benefit rate, provided whenever an individual voluntarily  
509 leaves part-time employment under conditions that would render the  
510 individual ineligible for benefits, such individual's ineligibility shall be  
511 limited as provided in subsection (b) of this section, if applicable, and  
512 provided further, no individual shall be ineligible for benefits if the  
513 individual leaves suitable work (i) for good cause attributable to the  
514 employer, including leaving as a result of changes in conditions created  
515 by the individual's employer, (ii) to care for the individual's spouse,  
516 child, or parent with an illness or disability, as defined in subdivision  
517 (16) of this subsection, (iii) due to the discontinuance of transportation,  
518 other than the individual's personally owned vehicle, used to get to and  
519 from work, provided no reasonable alternative transportation is  
520 available, (iv) to protect the individual, the individual's child, the  
521 individual's spouse or the individual's parent from becoming or  
522 remaining a victim of domestic violence, as defined in section 17b-112a,  
523 provided such individual has made reasonable efforts to preserve the  
524 employment, but the employer's account shall not at any time be  
525 charged with respect to any voluntary leaving that falls under  
526 subparagraph (A)(iv) of this subdivision, (v) for a separation from  
527 employment that occurs on or after July 1, 2007, to accompany a spouse  
528 who is on active duty with the armed forces of the United States and is  
529 required to relocate by the armed forces, but the employer's account  
530 shall not at any time be charged with respect to any voluntary leaving  
531 that falls under subparagraph (A)(v) of this subdivision, or (vi) to  
532 accompany such individual's spouse to a place from which it is  
533 impractical for such individual to commute due to a change in location  
534 of the spouse's employment, but the employer's account shall not be  
535 charged with respect to any voluntary leaving under subparagraph  
536 (A)(vi) of this subdivision; or

537 (B) [if] If, in the opinion of the administrator, the individual has been  
538 discharged or suspended for felonious conduct, conduct constituting  
539 larceny of property or service, the value of which exceeds twenty-five  
540 dollars, or larceny of currency, regardless of the value of such currency,  
541 wilful misconduct in the course of the individual's employment, or  
542 participation in an illegal strike, as determined by state or federal laws  
543 or regulations, until such individual has earned at least ten times the  
544 individual's benefit rate; provided an individual who (i) while on layoff  
545 from regular work, accepts other employment and leaves such other  
546 employment when recalled by the individual's former employer, (ii)  
547 leaves work that is outside the individual's regular apprenticeable trade  
548 to return to work in the individual's regular apprenticeable trade, (iii)  
549 has left work solely by reason of governmental regulation or statute, or  
550 (iv) leaves part-time work to accept full-time work, shall not be  
551 ineligible on account of such leaving and the employer's account shall  
552 not at any time be charged with respect to such separation, unless such  
553 employer has elected payments in lieu of contributions;

554 (3) During any week in which the administrator finds that the  
555 individual's total or partial unemployment is due to the existence of a  
556 labor dispute other than a lockout at the factory, establishment or other  
557 premises at which the individual is or has been employed, provided the  
558 provisions of this subsection do not apply if it is shown to the  
559 satisfaction of the administrator that (A) the individual is not  
560 participating in or financing or directly interested in the labor dispute  
561 that caused the unemployment, and (B) the individual does not belong  
562 to a trade, class or organization of workers, members of which,  
563 immediately before the commencement of the labor dispute, were  
564 employed at the premises at which the labor dispute occurred, and are  
565 participating in or financing or directly interested in the dispute; or (C)  
566 the individual's unemployment is due to the existence of a lockout. A  
567 lockout exists whether or not such action is to obtain for the employer  
568 more advantageous terms when an employer (i) fails to provide  
569 employment to its employees with whom the employer is engaged in a  
570 labor dispute, either by physically closing its plant or informing its

571 employees that there will be no work until the labor dispute has  
572 terminated, or (ii) makes an announcement that work will be available  
573 after the expiration of the existing contract only under terms and  
574 conditions that are less favorable to the employees than those current  
575 immediately prior to such announcement; provided in either event the  
576 recognized or certified bargaining agent shall have advised the  
577 employer that the employees with whom the employer is engaged in the  
578 labor dispute are ready, able and willing to continue working pending  
579 the negotiation of a new contract under the terms and conditions current  
580 immediately prior to such announcement;

581 (4) During any week with respect to which the individual has  
582 received or is about to receive remuneration in the form of:

583 (A) [wages] (i) Wages in lieu of notice or dismissal payments,  
584 including severance or separation payment by an employer to an  
585 employee beyond the employee's wages upon termination of the  
586 employment relationship [, unless the employee was required to waive  
587 or forfeit a right or claim independently established by statute or  
588 common law, against the employer as a condition of receiving the  
589 payment, ] or any payment by way of compensation for loss of wages,  
590 [or] (ii) any other state or federal unemployment benefits, [except  
591 mustering ] or (iii) any vacation pay relating to an identifiable week or  
592 weeks (I) designated as a vacation period by arrangement between the  
593 individual, or the individual's representative, and the individual's  
594 employer, or (II) that is the customary vacation period in the employer's  
595 industry. The following are excluded from this subparagraph:  
596 Mustering out pay, terminal leave pay or any allowance or  
597 compensation granted by the United States under an Act of Congress to  
598 an ex-servicperson in recognition of the ex-servicperson's former  
599 military service, or any service-connected pay or compensation earned  
600 by an ex-servicperson paid before or after separation or discharge from  
601 active military service, or any payment of accrued vacation pay payable  
602 upon separation from employment; or

603 (B) [compensation] Compensation for temporary disability under

604 any workers' compensation law;

605 (5) Repealed by P.A. 73-140;

606 (6) If the administrator finds that the individual has left employment  
607 to attend a school, college or university as a regularly enrolled student,  
608 such ineligibility to continue during such attendance;

609 (7) Repealed by P.A. 74-70, S. 2, 4;

610 (8) If the administrator finds that, having received benefits in a prior  
611 benefit year, the individual has not again become employed and been  
612 paid wages since the commencement of said prior benefit year in an  
613 amount equal to the greater of three hundred dollars or five times the  
614 individual's weekly benefit rate by an employer subject to the provisions  
615 of this chapter or by an employer subject to the provisions of any other  
616 state or federal unemployment compensation law;

617 (9) If the administrator finds that the individual has retired and that  
618 such retirement was voluntary, until the individual has again become  
619 employed and has been paid wages in an amount required as a  
620 condition of eligibility as set forth in subdivision (3) of section 31-235;  
621 except that the individual is not ineligible on account of such retirement  
622 if the administrator finds (A) that the individual has retired because (i)  
623 such individual's work has become unsuitable considering such  
624 individual's physical condition and the degree of risk to such  
625 individual's health and safety, and (ii) such individual has requested of  
626 such individual's employer other work that is suitable, and (iii) such  
627 individual's employer did not offer such individual such work, or (B)  
628 that the individual has been involuntarily retired;

629 (10) Repealed by P.A. 77-426, S. 6, 19;

630 (11) Repealed by P.A. 77-426, S. 6, 19;

631 (12) Repealed by P.A. 77-426, S. 17, 19;

632 (13) If the administrator finds that, having been sentenced to a term

633 of imprisonment of thirty days or longer and having commenced  
634 serving such sentence, the individual has been discharged or suspended  
635 during such period of imprisonment, until such individual has earned  
636 at least ten times such individual's benefit rate;

637 (14) If the administrator finds that the individual has been discharged  
638 or suspended because the individual has been disqualified under state  
639 or federal law from performing the work for which such individual was  
640 hired as a result of a drug or alcohol testing program mandated by and  
641 conducted in accordance with such law, until such individual has  
642 earned at least ten times such individual's benefit rate;

643 (15) If the individual is a temporary employee of a temporary help  
644 service and the individual refuses to accept suitable employment when  
645 it is offered by such service upon completion of an assignment until such  
646 individual has earned at least six times such individual's benefit rate;  
647 and

648 (16) For purposes of subparagraph (A)(ii) of subdivision (2) of this  
649 subsection, "illness or disability" means an illness or disability  
650 diagnosed by a health care provider that necessitates care for the ill or  
651 disabled person for a period of time longer than the employer is willing  
652 to grant leave, paid or otherwise, and "health care provider" means (A)  
653 a doctor of medicine or osteopathy who is authorized to practice  
654 medicine or surgery by the state in which the doctor practices; (B) a  
655 podiatrist, dentist, psychologist, optometrist or chiropractor authorized  
656 to practice by the state in which such person practices and performs  
657 within the scope of the authorized practice; (C) an advanced practice  
658 registered nurse, nurse practitioner, nurse midwife or clinical social  
659 worker authorized to practice by the state in which such person  
660 practices and performs within the scope of the authorized practice; (D)  
661 Christian Science practitioners listed with the First Church of Christ,  
662 Scientist in Boston, Massachusetts; (E) any medical practitioner from  
663 whom an employer or a group health plan's benefits manager will  
664 accept certification of the existence of a serious health condition to  
665 substantiate a claim for benefits; (F) a medical practitioner, in a practice

666 enumerated in subparagraphs (A) to (E), inclusive, of this subdivision,  
 667 who practices in a country other than the United States, who is licensed  
 668 to practice in accordance with the laws and regulations of that country;  
 669 or (G) such other health care provider as the Labor Commissioner  
 670 approves, performing within the scope of the authorized practice. For  
 671 purposes of subparagraph (B) of subdivision (2) of this subsection,  
 672 "wilful misconduct" means deliberate misconduct in wilful disregard of  
 673 the employer's interest, or a single knowing violation of a reasonable  
 674 and uniformly enforced rule or policy of the employer, when reasonably  
 675 applied, provided such violation is not a result of the employee's  
 676 incompetence and provided further, in the case of absence from work,  
 677 "wilful misconduct" means an employee must be absent without either  
 678 good cause for the absence or notice to the employer which the  
 679 employee could reasonably have provided under the circumstances for  
 680 three separate instances within a twelve-month period. Except with  
 681 respect to tardiness, for purposes of subparagraph (B) of subdivision (2)  
 682 of this subsection, each instance in which an employee is absent for one  
 683 day or two consecutive days without either good cause for the absence  
 684 or notice to the employer which the employee could reasonably have  
 685 provided under the circumstances constitutes a "separate instance". For  
 686 purposes of subdivision (15) of this subsection, "temporary help service"  
 687 means any person conducting a business that consists of employing  
 688 individuals directly for the purpose of furnishing part-time or  
 689 temporary help to others; and "temporary employee" means an  
 690 employee assigned to work for a client of a temporary help service.

691       Sec. 4. Section 31-231a of the general statutes is repealed and the  
 692 following is substituted in lieu thereof (*Effective October 1, 2021*):

693       (a) For a construction worker identified pursuant to regulations  
 694 adopted in accordance with subsection (c) of this section, the total  
 695 unemployment benefit rate for the individual's benefit year  
 696 commencing on or after April 1, 1996, shall be an amount equal to one  
 697 twenty-sixth, rounded to the next lower dollar, of his total wages paid  
 698 during that quarter of his or her current benefit year's base period in  
 699 which wages were the highest but not less than ~~[fifteen]~~ forty dollars nor



700 more than the maximum benefit rate as provided in subsection (b) of  
701 this section.

702 (b) For an individual not included in subsection (a) of this section, the  
703 individual's total unemployment benefit rate for his or her benefit year  
704 commencing after September 30, 1967, shall be an amount equal to one  
705 twenty-sixth, rounded to the next lower dollar, of the average of his total  
706 wages, as defined in subdivision (1) of subsection (b) of section 31-222,  
707 as amended by this act, paid during the two quarters of his or her  
708 current benefit year's base period in which such wages were highest but  
709 not less than [fifteen] forty dollars nor more than one hundred fifty-six  
710 dollars in any benefit year commencing on or after the first Sunday in  
711 July, 1982, nor more than (1) sixty per cent rounded to the next lower  
712 dollar of the average wage of production and related workers in the  
713 state in any benefit year commencing on or after the first Sunday in  
714 October, 1983, and (2) fifty per cent rounded to the next lower dollar of  
715 the average wage of all workers in the state in any benefit year  
716 commencing on or after the first Sunday in October, 2018. [, and  
717 provided the] The maximum benefit rate in any benefit year  
718 commencing on or after the first Sunday in October, 1988, shall not  
719 increase more than eighteen dollars in any benefit year, such increase to  
720 be effective as of the first Sunday in October of such year, except that  
721 the maximum benefit rate shall not increase in the benefit year  
722 commencing on the first Sunday in October, 2021. The average wage of  
723 all workers in the state shall be determined by (A) the administrator, on  
724 or before August fifteenth annually, as of the year ended the previous  
725 March thirty-first to be effective during the benefit year commencing on  
726 or after the first Sunday of the following October, and (B) the  
727 Connecticut Quarterly Census of Employment and Wages or by such  
728 other method, as determined by the administrator, that accurately  
729 reflects the average wage of all workers in the state.

730 (c) The administrator shall adopt regulations pursuant to the  
731 provisions of chapter 54 to implement the provisions of this section.  
732 Such regulations shall specify the National Council on Compensation  
733 Insurance employee classification codes [which] that identify

734 construction workers covered by subsection (a) of this section and  
735 specify the manner and format in which employers shall report the  
736 identification of such workers to the administrator.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>January 1, 2024</i>	31-222(b)
Sec. 2	<i>January 1, 2024</i>	31-225a
Sec. 3	<i>January 1, 2024</i>	31-236(a)
Sec. 4	<i>October 1, 2021</i>	31-231a

**Statement of Purpose:**

To restructure unemployment insurance benefits and improve fund solvency.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*