

By: Representatives Broomfield, Hamilton,
Comans, Endt, McInnis, Wells-Smith

To: Labor; Ways and Means

HOUSE BILL NO. 619
(As Passed the House)

1 AN ACT TO AMEND SECTION 71-5-505, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE A WAIVER FOR THE WAITING PERIOD REQUIRED TO RECEIVE
3 UNEMPLOYMENT BENEFITS IF THE PRESIDENT OF THE UNITED STATES
4 DECLARES A MAJOR DISASTER; TO AMEND SECTION 71-5-355, MISSISSIPPI
5 CODE OF 1972, IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

7 SECTION 1. Section 71-5-505, Mississippi Code of 1972, is
8 amended as follows:

9 71-5-505. (1) For weeks beginning on or after July 1, 1991,
10 each eligible individual who is totally unemployed or part totally
11 unemployed in any week shall be paid with respect to such week a
12 benefit in an amount equal to his weekly benefit amount less that
13 part of his wages, if any, payable to him with respect to such
14 week which is in excess of Forty Dollars (\$40.00). Such
15 individuals must have been totally unemployed or part totally
16 unemployed for a waiting period of one (1) week during which he
17 earned less than his weekly benefit amount plus Forty Dollars
18 (\$40.00). Such benefit for a benefit year effective on or after
19 October 1, 1983, if not a multiple of One Dollar (\$1.00), shall be
20 computed to the next lower multiple of One Dollar (\$1.00).
21 Provided, however, that remuneration for "inactive duty training"
22 or "unit training assembly" payable to such eligible individual
23 who is a member of any of the reserve components, or remuneration
24 for jury duty pursuant to a lawfully issued summons therefor
25 payable to such eligible individual, shall not be considered wages
26 which serve to reduce the otherwise payable benefit amount.

27 In determining whether an eligible individual is unemployed
28 during a week, the date of commencing a shift shall determine the

29 week for which the earnings are deducted.

30 (2) However, the one-week waiting period described herein
31 shall be waived if the President of the United States declares a
32 major disaster in accordance with Section 401 of The Robert T.
33 Stafford Disaster Relief and Emergency Assistance Act. Benefits
34 shall be charged as described in Sections 71-5-355, 71-5-357 and
35 71-5-359.

36 SECTION 2. Section 71-5-355, Mississippi Code of 1972, is
37 amended as follows:

38 71-5-355. (1) As used in this section, the following words
39 and phrases shall have the following meanings, unless the context
40 clearly requires otherwise:

41 (a) "Tax year" means any period beginning on January 1
42 and ending on December 31 of a year.

43 (b) "Computation date" means June 30 of any calendar
44 year immediately preceding the tax year during which the
45 particular contribution rates are effective.

46 (c) "Effective date" means January 1 of the tax year.

47 (d) Except as hereinafter provided, "payroll" means the
48 total of all wages paid for employment by an employer as defined
49 in Section 71-5-11, subsection H, plus the total of all
50 remuneration paid by such employer excluded from the definition of
51 wages by Section 71-5-351. For the computation of modified rates,
52 "payroll" means the total of all wages paid for employment by an
53 employer as defined in Section 71-5-11, subsection H.

54 (e) For the computation of modified rates, "eligible
55 employer" means an employer whose experience-rating record has
56 been chargeable with benefits throughout the thirty-six (36)
57 consecutive calendar-month period ending on the computation date,
58 except that any employer who has not been subject to the
59 Mississippi Employment Security Law for a period of time
60 sufficient to meet the thirty-six (36) consecutive calendar-month
61 requirement shall be an eligible employer if his experience-rating
62 record has been chargeable throughout not less than the twelve

63 (12) consecutive calendar-month period ending on the computation
64 date. No employer shall be considered eligible for a contribution
65 rate less than five and four-tenths percent (5.4%) with respect to
66 any tax year, who has failed to file any two (2) quarterly reports
67 within the qualifying period by September 30 following the
68 computation date.

69 (f) With respect to any tax year, "reserve ratio" means
70 the ratio which the total amount available for the payment of
71 benefits in the Unemployment Compensation Fund, excluding any
72 amount which has been credited to the account of this state under
73 Section 903 of the Social Security Act, as amended, and which has
74 been appropriated for the expenses of administration pursuant to
75 Section 71-5-457 whether or not withdrawn from such account, on
76 November 1 of each calendar year bears to the aggregate of the
77 taxable payrolls of all employers for the twelve (12) calendar
78 months ending on June 30 next preceding.

79 (g) "Modified rates" means the rates of employer
80 contributions determined under the provisions of this chapter and
81 the rates of newly subject employers, as provided in Section
82 71-5-353.

83 (h) For the computation of modified rates, "qualifying
84 period" means a period of not less than the thirty-six (36)
85 consecutive calendar months ending on the computation date
86 throughout which an employer's experience-rating record has been
87 chargeable with benefits; except that with respect to any eligible
88 employer who has not been subject to this article for a period of
89 time sufficient to meet the thirty-six (36) consecutive
90 calendar-month requirement, "qualifying period" means the period
91 ending on the computation date throughout which his
92 experience-rating record has been chargeable with benefits, but in
93 no event less than the twelve (12) consecutive calendar-month
94 period ending on the computation date throughout which his
95 experience-rating record has been so chargeable.

96 (i) The "exposure criterion" (EC) is defined as the

97 cash balance of the Unemployment Compensation Fund which is
98 available for the payment of benefits as of November 1 of each
99 calendar year, divided by the total wages, exclusive of wages paid
100 by all state agencies, all political subdivisions, reimbursable
101 nonprofit corporations, and tax exempt public service employment,
102 for the twelve-month period ending June 30 immediately preceding
103 such date. The EC shall be computed to four (4) decimal places.

104 (j) The "cost rate criterion" (CRC) is defined as
105 follows: Beginning with January 1974, the benefits paid for the
106 twelve-month period ending December 1974 are summed and divided by
107 the total wages for the twelve-month period ending on June 30,
108 1975. Similar ratios are computed by subtracting the earliest
109 month's benefit payments and adding the benefits of the next month
110 in the sequence and dividing each sum of twelve (12) months'
111 benefits by the total wages for the twelve-month period ending on
112 the June 30 which is nearest to the final month of the period used
113 to compute the numerator. If December is the final month of the
114 period used to compute the numerator, then the twelve-month period
115 ending the following June 30 will be used for the denominator.
116 The highest value of these ratios beginning with the ratio for
117 benefits paid in calendar year 1974 is the cost rate criterion.
118 The cost rate criterion shall be computed to four (4) decimal
119 places. Benefits and total wages used in the computation of the
120 cost rate criterion shall exclude all benefits and total wages
121 applicable to state agencies, political subdivisions, reimbursable
122 nonprofit corporations, and tax exempt PSE employment.

123 (k) "Size of fund index" (SOFI) is defined as the ratio
124 of the EC to the CRC.

125 (l) No employer's contribution rate shall exceed five
126 and four-tenths percent (5.4%), nor be less than four-tenths of
127 one percent (.4%).

128 (2) Modified rates:

129 (a) For any tax year, when the reserve ratio on the
130 preceding November 1, in the case of any tax year, equals or

131 exceeds four percent (4%), the modified rates, as hereinafter
132 prescribed, shall be in effect.

133 (b) Modified rates shall be determined for the tax year
134 for each eligible employer on the basis of his experience-rating
135 record in the following manner:

136 (i) The commission shall maintain an
137 experience-rating record for each employer. Nothing in this
138 chapter shall be construed to grant any employer or individuals
139 performing services for him any prior claim or rights to the
140 amounts paid by the employer into the fund.

141 (ii) Benefits paid to an eligible individual shall
142 be charged against the experience-rating record of his base period
143 employers in the proportion to which the wages paid by each base
144 period employer bears to the total wages paid to the individual by
145 all the base period employers, provided that benefits shall not be
146 charged to an employer's experience-rating record if the
147 commission finds that the individual:

148 1. Voluntarily left the employ of such
149 employer without good cause attributable to the employer,

150 2. Was discharged by such employer for
151 misconduct connected with his work,

152 3. Refused an offer of suitable work by such
153 employer without good cause, and the commission further finds that
154 such benefits are based on wages for employment for such employer
155 prior to such voluntary leaving, discharge or refusal of suitable
156 work, as the case may be, or

157 4. Had base period wages which included wages
158 for previously uncovered services as defined in Section
159 71-5-511(e) to the extent that the Unemployment Compensation Fund
160 is reimbursed for such benefits pursuant to Section 121 of P.L.
161 94-566,

162 5. Extended benefits paid under the
163 provisions of Section 71-5-541 which are not reimbursable from
164 federal funds shall be charged to the experience-rating record of

165 base period employers,

166 6. Is still working for such employer on a
167 regular part-time basis under the same employment conditions as
168 hired. Provided, however, that benefits shall be charged against
169 an employer if an eligible individual is paid benefits who is
170 still working for such employer on a part-time "as-needed" basis,

171 7. Was hired to replace a United States
172 serviceman or servicewoman called into active duty and was laid
173 off upon the return to work by that serviceman or servicewoman,
174 unless such employer is a state agency or other political
175 subdivision or instrumentality of the state,

176 8. Was paid benefits during any week while in
177 training with the approval of the commission, under the provisions
178 of Section 71-5-B, or for any week while in training approved
179 under Section 236(a)(1) of the Trade Act of 1974, under the
180 provisions of Section 71-5-C.

181 9. Is not required to serve the one-week
182 waiting period as described in Section 71-5-505(2). In that
183 event, only the benefits paid in lieu of the waiting period week
184 may be noncharged.

185 (iii) The commission shall compute a benefit ratio
186 for each eligible employer, which shall be the quotient obtained
187 by dividing the total benefits charged to his experience-rating
188 record during the period his experience-rating record has been
189 chargeable, but not less than the twelve (12) consecutive
190 calendar-month period nor more than the thirty-six (36)
191 consecutive calendar-month period ending on the computation date,
192 by his total taxable payroll for the same period on which all
193 contributions due have been paid on or before the September 30
194 immediately following the computation date. Such benefit ratio
195 shall be computed to the tenth of a percent (.1%), rounding any
196 remainder to the next higher tenth.

197 If for the calendar year 1995, or any calendar year
198 thereafter, the size of fund index (SOFI), as defined in this

199 section, shall have computed for such calendar year at 1.75 or
200 above, for purposes of adjustment of the general experience rate
201 for such calendar year, then Table 6 or one of the tables
202 subsequent to Table 6 shall be applied, according to their
203 provisions:

204 TABLE 1

205 ILLUSTRATES A .10% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE
206 BASED ON A SOFI FACTOR OF 1.51 OR ABOVE BUT LESS THAN 1.55

| 207 | A | B |
|-----|---------------------|-----------------------------------|
| 208 | If Benefit Ratio is | The Individual Experience Rate is |
| 209 | 0.0% | 0.10% |
| 210 | 0.1 | 0.10 |
| 211 | 0.2 | 0.10 |
| 212 | 0.3 | 0.20 |
| 213 | 0.4 | 0.30 |
| 214 | 0.5 | 0.40 |
| 215 | 0.6 | 0.50 |
| 216 | 0.7 | 0.60 |
| 217 | 0.8 | 0.70 |
| 218 | 0.9 | 0.80 |
| 219 | 1.0 | 0.90 |
| 220 | 1.1 | 1.00 |
| 221 | 1.2 | 1.10 |
| 222 | 1.3 | 1.20 |
| 223 | 1.4 | 1.30 |
| 224 | 1.5 | 1.40 |
| 225 | 1.6 | 1.50 |
| 226 | 1.7 | 1.60 |
| 227 | 1.8 | 1.70 |
| 228 | 1.9 | 1.80 |
| 229 | 2.0 | 1.90 |
| 230 | 2.1 | 2.00 |
| 231 | 2.2 | 2.10 |
| 232 | 2.3 | 2.20 |

| | | |
|-----|---------------|------|
| 233 | 2.4 | 2.30 |
| 234 | 2.5 | 2.40 |
| 235 | 2.6 | 2.50 |
| 236 | 2.7 | 2.60 |
| 237 | 2.8 | 2.70 |
| 238 | 2.9 | 2.80 |
| 239 | 3.0 | 2.90 |
| 240 | 3.1 | 3.00 |
| 241 | 3.2 | 3.10 |
| 242 | 3.3 | 3.20 |
| 243 | 3.4 | 3.30 |
| 244 | 3.5 | 3.40 |
| 245 | 3.6 | 3.50 |
| 246 | 3.7 | 3.60 |
| 247 | 3.8 | 3.70 |
| 248 | 3.9 | 3.80 |
| 249 | 4.0 | 3.90 |
| 250 | 4.1 | 4.00 |
| 251 | 4.2 | 4.10 |
| 252 | 4.3 | 4.20 |
| 253 | 4.4 | 4.30 |
| 254 | 4.5 | 4.40 |
| 255 | 4.6 | 4.50 |
| 256 | 4.7 | 4.60 |
| 257 | 4.8 | 4.70 |
| 258 | 4.9 | 4.80 |
| 259 | 5.0 | 4.90 |
| 260 | 5.1 | 5.00 |
| 261 | 5.2 | 5.10 |
| 262 | 5.3 | 5.20 |
| 263 | 5.4 | 5.30 |
| 264 | 5.5 and above | 5.40 |

TABLE 2

ILLUSTRATES A .20% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE

267 BASED ON A SOFI FACTOR OF 1.55 OR ABOVE BUT LESS THAN 1.60

| 268 | A | B |
|-----|---------------------|-----------------------------------|
| 269 | If Benefit Ratio is | The Individual Experience Rate is |
| 270 | 0.0% | 0.10% |
| 271 | 0.1 | 0.10 |
| 272 | 0.2 | 0.10 |
| 273 | 0.3 | 0.10 |
| 274 | 0.4 | 0.20 |
| 275 | 0.5 | 0.30 |
| 276 | 0.6 | 0.40 |
| 277 | 0.7 | 0.50 |
| 278 | 0.8 | 0.60 |
| 279 | 0.9 | 0.70 |
| 280 | 1.0 | 0.80 |
| 281 | 1.1 | 0.90 |
| 282 | 1.2 | 1.00 |
| 283 | 1.3 | 1.10 |
| 284 | 1.4 | 1.20 |
| 285 | 1.5 | 1.30 |
| 286 | 1.6 | 1.40 |
| 287 | 1.7 | 1.50 |
| 288 | 1.8 | 1.60 |
| 289 | 1.9 | 1.70 |
| 290 | 2.0 | 1.80 |
| 291 | 2.1 | 1.90 |
| 292 | 2.2 | 2.00 |
| 293 | 2.3 | 2.10 |
| 294 | 2.4 | 2.20 |
| 295 | 2.5 | 2.30 |
| 296 | 2.6 | 2.40 |
| 297 | 2.7 | 2.50 |
| 298 | 2.8 | 2.60 |
| 299 | 2.9 | 2.70 |
| 300 | 3.0 | 2.80 |

| | | |
|-----|---------------|------|
| 301 | 3.1 | 2.90 |
| 302 | 3.2 | 3.00 |
| 303 | 3.3 | 3.10 |
| 304 | 3.4 | 3.20 |
| 305 | 3.5 | 3.30 |
| 306 | 3.6 | 3.40 |
| 307 | 3.7 | 3.50 |
| 308 | 3.8 | 3.60 |
| 309 | 3.9 | 3.70 |
| 310 | 4.0 | 3.80 |
| 311 | 4.1 | 3.90 |
| 312 | 4.2 | 4.00 |
| 313 | 4.3 | 4.10 |
| 314 | 4.4 | 4.20 |
| 315 | 4.5 | 4.30 |
| 316 | 4.6 | 4.40 |
| 317 | 4.7 | 4.50 |
| 318 | 4.8 | 4.60 |
| 319 | 4.9 | 4.70 |
| 320 | 5.0 | 4.80 |
| 321 | 5.1 | 4.90 |
| 322 | 5.2 | 5.00 |
| 323 | 5.3 | 5.10 |
| 324 | 5.4 | 5.20 |
| 325 | 5.5 | 5.30 |
| 326 | 5.6 and above | 5.40 |

TABLE 3

ILLUSTRATES A .30% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE
BASED ON A SOFI FACTOR OF 1.60 OR ABOVE BUT LESS THAN 1.65

| | A | B |
|-----|---------------------|-----------------------------------|
| | If Benefit Ratio is | The Individual Experience Rate is |
| 332 | 0.0% | 0.10% |
| 333 | 0.1 | 0.10 |
| 334 | 0.2 | 0.10 |

| | | |
|-----|-----|------|
| 335 | 0.3 | 0.10 |
| 336 | 0.4 | 0.10 |
| 337 | 0.5 | 0.20 |
| 338 | 0.6 | 0.30 |
| 339 | 0.7 | 0.40 |
| 340 | 0.8 | 0.50 |
| 341 | 0.9 | 0.60 |
| 342 | 1.0 | 0.70 |
| 343 | 1.1 | 0.80 |
| 344 | 1.2 | 0.90 |
| 345 | 1.3 | 1.00 |
| 346 | 1.4 | 1.10 |
| 347 | 1.5 | 1.20 |
| 348 | 1.6 | 1.30 |
| 349 | 1.7 | 1.40 |
| 350 | 1.8 | 1.50 |
| 351 | 1.9 | 1.60 |
| 352 | 2.0 | 1.70 |
| 353 | 2.1 | 1.80 |
| 354 | 2.2 | 1.90 |
| 355 | 2.3 | 2.00 |
| 356 | 2.4 | 2.10 |
| 357 | 2.5 | 2.20 |
| 358 | 2.6 | 2.30 |
| 359 | 2.7 | 2.40 |
| 360 | 2.8 | 2.50 |
| 361 | 2.9 | 2.60 |
| 362 | 3.0 | 2.70 |
| 363 | 3.1 | 2.80 |
| 364 | 3.2 | 2.90 |
| 365 | 3.3 | 3.00 |
| 366 | 3.4 | 3.10 |
| 367 | 3.5 | 3.20 |
| 368 | 3.6 | 3.30 |

| | | |
|-----|---------------|------|
| 369 | 3.7 | 3.40 |
| 370 | 3.8 | 3.50 |
| 371 | 3.9 | 3.60 |
| 372 | 4.0 | 3.70 |
| 373 | 4.1 | 3.80 |
| 374 | 4.2 | 3.90 |
| 375 | 4.3 | 4.00 |
| 376 | 4.4 | 4.10 |
| 377 | 4.5 | 4.20 |
| 378 | 4.6 | 4.30 |
| 379 | 4.7 | 4.40 |
| 380 | 4.8 | 4.50 |
| 381 | 4.9 | 4.60 |
| 382 | 5.0 | 4.70 |
| 383 | 5.1 | 4.80 |
| 384 | 5.2 | 4.90 |
| 385 | 5.3 | 5.00 |
| 386 | 5.4 | 5.10 |
| 387 | 5.5 | 5.20 |
| 388 | 5.6 | 5.30 |
| 389 | 5.7 and above | 5.40 |

TABLE 4

ILLUSTRATES A .40% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE
BASED ON A SOFI FACTOR OF 1.65 OR ABOVE BUT LESS THAN 1.70

| | A | B |
|-----|---------------------|-----------------------------------|
| | If Benefit Ratio is | The Individual Experience Rate is |
| 395 | 0.0% | 0.10% |
| 396 | 0.1 | 0.10 |
| 397 | 0.2 | 0.10 |
| 398 | 0.3 | 0.10 |
| 399 | 0.4 | 0.10 |
| 400 | 0.5 | 0.10 |
| 401 | 0.6 | 0.20 |
| 402 | 0.7 | 0.30 |

| | | |
|-----|-----|------|
| 403 | 0.8 | 0.40 |
| 404 | 0.9 | 0.50 |
| 405 | 1.0 | 0.60 |
| 406 | 1.1 | 0.70 |
| 407 | 1.2 | 0.80 |
| 408 | 1.3 | 0.90 |
| 409 | 1.4 | 1.00 |
| 410 | 1.5 | 1.10 |
| 411 | 1.6 | 1.20 |
| 412 | 1.7 | 1.30 |
| 413 | 1.8 | 1.40 |
| 414 | 1.9 | 1.50 |
| 415 | 2.0 | 1.60 |
| 416 | 2.1 | 1.70 |
| 417 | 2.2 | 1.80 |
| 418 | 2.3 | 1.90 |
| 419 | 2.4 | 2.00 |
| 420 | 2.5 | 2.10 |
| 421 | 2.6 | 2.20 |
| 422 | 2.7 | 2.30 |
| 423 | 2.8 | 2.40 |
| 424 | 2.9 | 2.50 |
| 425 | 3.0 | 2.60 |
| 426 | 3.1 | 2.70 |
| 427 | 3.2 | 2.80 |
| 428 | 3.3 | 2.90 |
| 429 | 3.4 | 3.00 |
| 430 | 3.5 | 3.10 |
| 431 | 3.6 | 3.20 |
| 432 | 3.7 | 3.30 |
| 433 | 3.8 | 3.40 |
| 434 | 3.9 | 3.50 |
| 435 | 4.0 | 3.60 |
| 436 | 4.1 | 3.70 |

| | | |
|-----|---------------|------|
| 437 | 4.2 | 3.80 |
| 438 | 4.3 | 3.90 |
| 439 | 4.4 | 4.00 |
| 440 | 4.5 | 4.10 |
| 441 | 4.6 | 4.20 |
| 442 | 4.7 | 4.30 |
| 443 | 4.8 | 4.40 |
| 444 | 4.9 | 4.50 |
| 445 | 5.0 | 4.60 |
| 446 | 5.1 | 4.70 |
| 447 | 5.2 | 4.80 |
| 448 | 5.3 | 4.90 |
| 449 | 5.4 | 5.00 |
| 450 | 5.5 | 5.10 |
| 451 | 5.6 | 5.20 |
| 452 | 5.7 | 5.30 |
| 453 | 5.8 and above | 5.40 |

TABLE 5

ILLUSTRATES A .50% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE
BASED ON A SOFI FACTOR OF 1.70 OR ABOVE BUT LESS THAN 1.75

| | A | B |
|-----|---------------------|-----------------------------------|
| | If Benefit Ratio is | The Individual Experience Rate is |
| 459 | 0.0% | 0.10% |
| 460 | 0.1 | 0.10 |
| 461 | 0.2 | 0.10 |
| 462 | 0.3 | 0.10 |
| 463 | 0.4 | 0.10 |
| 464 | 0.5 | 0.10 |
| 465 | 0.6 | 0.10 |
| 466 | 0.7 | 0.20 |
| 467 | 0.8 | 0.30 |
| 468 | 0.9 | 0.40 |
| 469 | 1.0 | 0.50 |
| 470 | 1.1 | 0.60 |

| | | |
|-----|-----|------|
| 471 | 1.2 | 0.70 |
| 472 | 1.3 | 0.80 |
| 473 | 1.4 | 0.90 |
| 474 | 1.5 | 1.00 |
| 475 | 1.6 | 1.10 |
| 476 | 1.7 | 1.20 |
| 477 | 1.8 | 1.30 |
| 478 | 1.9 | 1.40 |
| 479 | 2.0 | 1.50 |
| 480 | 2.1 | 1.60 |
| 481 | 2.2 | 1.70 |
| 482 | 2.3 | 1.80 |
| 483 | 2.4 | 1.90 |
| 484 | 2.5 | 2.00 |
| 485 | 2.6 | 2.10 |
| 486 | 2.7 | 2.20 |
| 487 | 2.8 | 2.30 |
| 488 | 2.9 | 2.40 |
| 489 | 3.0 | 2.50 |
| 490 | 3.1 | 2.60 |
| 491 | 3.2 | 2.70 |
| 492 | 3.3 | 2.80 |
| 493 | 3.4 | 2.90 |
| 494 | 3.5 | 3.00 |
| 495 | 3.6 | 3.10 |
| 496 | 3.7 | 3.20 |
| 497 | 3.8 | 3.30 |
| 498 | 3.9 | 3.40 |
| 499 | 4.0 | 3.50 |
| 500 | 4.1 | 3.60 |
| 501 | 4.2 | 3.70 |
| 502 | 4.3 | 3.80 |
| 503 | 4.4 | 3.90 |
| 504 | 4.5 | 4.00 |

| | | |
|-----|---------------|------|
| 505 | 4.6 | 4.10 |
| 506 | 4.7 | 4.20 |
| 507 | 4.8 | 4.30 |
| 508 | 4.9 | 4.40 |
| 509 | 5.0 | 4.50 |
| 510 | 5.1 | 4.60 |
| 511 | 5.2 | 4.70 |
| 512 | 5.3 | 4.80 |
| 513 | 5.4 | 4.90 |
| 514 | 5.5 | 5.00 |
| 515 | 5.6 | 5.10 |
| 516 | 5.7 | 5.20 |
| 517 | 5.8 | 5.30 |
| 518 | 5.9 and above | 5.40 |

TABLE 6

ILLUSTRATES A .60% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE
BASED ON A SOFI FACTOR OF 1.75 OR ABOVE BUT LESS THAN 1.80

| | A | B |
|-----|---------------------|-----------------------------------|
| | If Benefit Ratio is | The Individual Experience Rate is |
| 524 | 0.0% | 0.10% |
| 525 | 0.1 | 0.10 |
| 526 | 0.2 | 0.10 |
| 527 | 0.3 | 0.10 |
| 528 | 0.4 | 0.10 |
| 529 | 0.5 | 0.10 |
| 530 | 0.6 | 0.10 |
| 531 | 0.7 | 0.10 |
| 532 | 0.8 | 0.20 |
| 533 | 0.9 | 0.30 |
| 534 | 1.0 | 0.40 |
| 535 | 1.1 | 0.50 |
| 536 | 1.2 | 0.60 |
| 537 | 1.3 | 0.70 |
| 538 | 1.4 | 0.80 |

| | | |
|-----|-----|------|
| 539 | 1.5 | 0.90 |
| 540 | 1.6 | 1.00 |
| 541 | 1.7 | 1.10 |
| 542 | 1.8 | 1.20 |
| 543 | 1.9 | 1.30 |
| 544 | 2.0 | 1.40 |
| 545 | 2.1 | 1.50 |
| 546 | 2.2 | 1.60 |
| 547 | 2.3 | 1.70 |
| 548 | 2.4 | 1.80 |
| 549 | 2.5 | 1.90 |
| 550 | 2.6 | 2.00 |
| 551 | 2.7 | 2.10 |
| 552 | 2.8 | 2.20 |
| 553 | 2.9 | 2.30 |
| 554 | 3.0 | 2.40 |
| 555 | 3.1 | 2.50 |
| 556 | 3.2 | 2.60 |
| 557 | 3.3 | 2.70 |
| 558 | 3.4 | 2.80 |
| 559 | 3.5 | 2.90 |
| 560 | 3.6 | 3.00 |
| 561 | 3.7 | 3.10 |
| 562 | 3.8 | 3.20 |
| 563 | 3.9 | 3.30 |
| 564 | 4.0 | 3.40 |
| 565 | 4.1 | 3.50 |
| 566 | 4.2 | 3.60 |
| 567 | 4.3 | 3.70 |
| 568 | 4.4 | 3.80 |
| 569 | 4.5 | 3.90 |
| 570 | 4.6 | 4.00 |
| 571 | 4.7 | 4.10 |
| 572 | 4.8 | 4.20 |

| | | |
|-----|---------------|------|
| 573 | 4.9 | 4.30 |
| 574 | 5.0 | 4.40 |
| 575 | 5.1 | 4.50 |
| 576 | 5.2 | 4.60 |
| 577 | 5.3 | 4.70 |
| 578 | 5.4 | 4.80 |
| 579 | 5.5 | 4.90 |
| 580 | 5.6 | 5.00 |
| 581 | 5.7 | 5.10 |
| 582 | 5.8 | 5.20 |
| 583 | 5.9 | 5.30 |
| 584 | 6.0 and above | 5.40 |

TABLE 7

ILLUSTRATES A .70% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE
BASED ON A SOFI FACTOR OF 1.80 OR ABOVE BUT LESS THAN 1.85

| | A | B |
|-----|---------------------|-----------------------------------|
| | If Benefit Ratio is | The Individual Experience Rate is |
| 589 | | |
| 590 | 0.0% | 0.10% |
| 591 | 0.1 | 0.10 |
| 592 | 0.2 | 0.10 |
| 593 | 0.3 | 0.10 |
| 594 | 0.4 | 0.10 |
| 595 | 0.5 | 0.10 |
| 596 | 0.6 | 0.10 |
| 597 | 0.7 | 0.10 |
| 598 | 0.8 | 0.10 |
| 599 | 0.9 | 0.20 |
| 600 | 1.0 | 0.30 |
| 601 | 1.1 | 0.40 |
| 602 | 1.2 | 0.50 |
| 603 | 1.3 | 0.60 |
| 604 | 1.4 | 0.70 |
| 605 | 1.5 | 0.80 |
| 606 | 1.6 | 0.90 |

| | | |
|-----|-----|------|
| 607 | 1.7 | 1.00 |
| 608 | 1.8 | 1.10 |
| 609 | 1.9 | 1.20 |
| 610 | 2.0 | 1.30 |
| 611 | 2.1 | 1.40 |
| 612 | 2.2 | 1.50 |
| 613 | 2.3 | 1.60 |
| 614 | 2.4 | 1.70 |
| 615 | 2.5 | 1.80 |
| 616 | 2.6 | 1.90 |
| 617 | 2.7 | 2.00 |
| 618 | 2.8 | 2.10 |
| 619 | 2.9 | 2.20 |
| 620 | 3.0 | 2.30 |
| 621 | 3.1 | 2.40 |
| 622 | 3.2 | 2.50 |
| 623 | 3.3 | 2.60 |
| 624 | 3.4 | 2.70 |
| 625 | 3.5 | 2.80 |
| 626 | 3.6 | 2.90 |
| 627 | 3.7 | 3.00 |
| 628 | 3.8 | 3.10 |
| 629 | 3.9 | 3.20 |
| 630 | 4.0 | 3.30 |
| 631 | 4.1 | 3.40 |
| 632 | 4.2 | 3.50 |
| 633 | 4.3 | 3.60 |
| 634 | 4.4 | 3.70 |
| 635 | 4.5 | 3.80 |
| 636 | 4.6 | 3.90 |
| 637 | 4.7 | 4.00 |
| 638 | 4.8 | 4.10 |
| 639 | 4.9 | 4.20 |
| 640 | 5.0 | 4.30 |

| | | |
|-----|---------------|------|
| 641 | 5.1 | 4.40 |
| 642 | 5.2 | 4.50 |
| 643 | 5.3 | 4.60 |
| 644 | 5.4 | 4.70 |
| 645 | 5.5 | 4.80 |
| 646 | 5.6 | 4.90 |
| 647 | 5.7 | 5.00 |
| 648 | 5.8 | 5.10 |
| 649 | 5.9 | 5.20 |
| 650 | 6.0 | 5.30 |
| 651 | 6.1 and above | 5.40 |

TABLE 8

ILLUSTRATES A .80% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE
BASED ON A SOFI FACTOR OF 1.85 OR ABOVE BUT LESS THAN 1.90

| | A | B |
|-----|---------------------|-----------------------------------|
| | If Benefit Ratio is | The Individual Experience Rate is |
| 657 | 0.0% | 0.10% |
| 658 | 0.1 | 0.10 |
| 659 | 0.2 | 0.10 |
| 660 | 0.3 | 0.10 |
| 661 | 0.4 | 0.10 |
| 662 | 0.5 | 0.10 |
| 663 | 0.6 | 0.10 |
| 664 | 0.7 | 0.10 |
| 665 | 0.8 | 0.10 |
| 666 | 0.9 | 0.10 |
| 667 | 1.0 | 0.20 |
| 668 | 1.1 | 0.30 |
| 669 | 1.2 | 0.40 |
| 670 | 1.3 | 0.50 |
| 671 | 1.4 | 0.60 |
| 672 | 1.5 | 0.70 |
| 673 | 1.6 | 0.80 |
| 674 | 1.7 | 0.90 |

| | | |
|-----|-----|------|
| 675 | 1.8 | 1.00 |
| 676 | 1.9 | 1.10 |
| 677 | 2.0 | 1.20 |
| 678 | 2.1 | 1.30 |
| 679 | 2.2 | 1.40 |
| 680 | 2.3 | 1.50 |
| 681 | 2.4 | 1.60 |
| 682 | 2.5 | 1.70 |
| 683 | 2.6 | 1.80 |
| 684 | 2.7 | 1.90 |
| 685 | 2.8 | 2.00 |
| 686 | 2.9 | 2.10 |
| 687 | 3.0 | 2.20 |
| 688 | 3.1 | 2.30 |
| 689 | 3.2 | 2.40 |
| 690 | 3.3 | 2.50 |
| 691 | 3.4 | 2.60 |
| 692 | 3.5 | 2.70 |
| 693 | 3.6 | 2.80 |
| 694 | 3.7 | 2.90 |
| 695 | 3.8 | 3.00 |
| 696 | 3.9 | 3.10 |
| 697 | 4.0 | 3.20 |
| 698 | 4.1 | 3.30 |
| 699 | 4.2 | 3.40 |
| 700 | 4.3 | 3.50 |
| 701 | 4.4 | 3.60 |
| 702 | 4.5 | 3.70 |
| 703 | 4.6 | 3.80 |
| 704 | 4.7 | 3.90 |
| 705 | 4.8 | 4.00 |
| 706 | 4.9 | 4.10 |
| 707 | 5.0 | 4.20 |
| 708 | 5.1 | 4.30 |

| | | |
|-----|---------------|------|
| 709 | 5.2 | 4.40 |
| 710 | 5.3 | 4.50 |
| 711 | 5.4 | 4.60 |
| 712 | 5.5 | 4.70 |
| 713 | 5.6 | 4.80 |
| 714 | 5.7 | 4.90 |
| 715 | 5.8 | 5.00 |
| 716 | 5.9 | 5.10 |
| 717 | 6.0 | 5.20 |
| 718 | 6.1 | 5.30 |
| 719 | 6.2 and above | 5.40 |

TABLE 9

ILLUSTRATES A .90% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE
BASED ON A SOFI FACTOR OF 1.90 OR ABOVE BUT LESS THAN 1.95

| | A | B |
|-----|---------------------|-----------------------------------|
| | If Benefit Ratio is | The Individual Experience Rate is |
| 725 | 0.0% | 0.10% |
| 726 | 0.1 | 0.10 |
| 727 | 0.2 | 0.10 |
| 728 | 0.3 | 0.10 |
| 729 | 0.4 | 0.10 |
| 730 | 0.5 | 0.10 |
| 731 | 0.6 | 0.10 |
| 732 | 0.7 | 0.10 |
| 733 | 0.8 | 0.10 |
| 734 | 0.9 | 0.10 |
| 735 | 1.0 | 0.10 |
| 736 | 1.1 | 0.20 |
| 737 | 1.2 | 0.30 |
| 738 | 1.3 | 0.40 |
| 739 | 1.4 | 0.50 |
| 740 | 1.5 | 0.60 |
| 741 | 1.6 | 0.70 |
| 742 | 1.7 | 0.80 |

| | | |
|-----|-----|------|
| 743 | 1.8 | 0.90 |
| 744 | 1.9 | 1.00 |
| 745 | 2.0 | 1.10 |
| 746 | 2.1 | 1.20 |
| 747 | 2.2 | 1.30 |
| 748 | 2.3 | 1.40 |
| 749 | 2.4 | 1.50 |
| 750 | 2.5 | 1.60 |
| 751 | 2.6 | 1.70 |
| 752 | 2.7 | 1.80 |
| 753 | 2.8 | 1.90 |
| 754 | 2.9 | 2.00 |
| 755 | 3.0 | 2.10 |
| 756 | 3.1 | 2.20 |
| 757 | 3.2 | 2.30 |
| 758 | 3.3 | 2.40 |
| 759 | 3.4 | 2.50 |
| 760 | 3.5 | 2.60 |
| 761 | 3.6 | 2.70 |
| 762 | 3.7 | 2.80 |
| 763 | 3.8 | 2.90 |
| 764 | 3.9 | 3.00 |
| 765 | 4.0 | 3.10 |
| 766 | 4.1 | 3.20 |
| 767 | 4.2 | 3.30 |
| 768 | 4.3 | 3.40 |
| 769 | 4.4 | 3.50 |
| 770 | 4.5 | 3.60 |
| 771 | 4.6 | 3.70 |
| 772 | 4.7 | 3.80 |
| 773 | 4.8 | 3.90 |
| 774 | 4.9 | 4.00 |
| 775 | 5.0 | 4.10 |
| 776 | 5.1 | 4.20 |

| | | |
|-----|---------------|------|
| 777 | 5.2 | 4.30 |
| 778 | 5.3 | 4.40 |
| 779 | 5.4 | 4.50 |
| 780 | 5.5 | 4.60 |
| 781 | 5.6 | 4.70 |
| 782 | 5.7 | 4.80 |
| 783 | 5.8 | 4.90 |
| 784 | 5.9 | 5.00 |
| 785 | 6.0 | 5.10 |
| 786 | 6.1 | 5.20 |
| 787 | 6.2 | 5.30 |
| 788 | 6.3 and above | 5.40 |

TABLE 10

ILLUSTRATES A 1.00% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE
BASED ON A SOFI FACTOR OF 1.95 OR ABOVE

| | A | B |
|-----|---------------------|-----------------------------------|
| | If Benefit Ratio is | The Individual Experience Rate is |
| 794 | 0.0% | 0.10% |
| 795 | 0.1 | 0.10 |
| 796 | 0.2 | 0.10 |
| 797 | 0.3 | 0.10 |
| 798 | 0.4 | 0.10 |
| 799 | 0.5 | 0.10 |
| 800 | 0.6 | 0.10 |
| 801 | 0.7 | 0.10 |
| 802 | 0.8 | 0.10 |
| 803 | 0.9 | 0.10 |
| 804 | 1.0 | 0.10 |
| 805 | 1.1 | 0.10 |
| 806 | 1.2 | 0.20 |
| 807 | 1.3 | 0.30 |
| 808 | 1.4 | 0.40 |
| 809 | 1.5 | 0.50 |
| 810 | 1.6 | 0.60 |

| | | |
|-----|-----|------|
| 811 | 1.7 | 0.70 |
| 812 | 1.8 | 0.80 |
| 813 | 1.9 | 0.90 |
| 814 | 2.0 | 1.00 |
| 815 | 2.1 | 1.10 |
| 816 | 2.2 | 1.20 |
| 817 | 2.3 | 1.30 |
| 818 | 2.4 | 1.40 |
| 819 | 2.5 | 1.50 |
| 820 | 2.6 | 1.60 |
| 821 | 2.7 | 1.70 |
| 822 | 2.8 | 1.80 |
| 823 | 2.9 | 1.90 |
| 824 | 3.0 | 2.00 |
| 825 | 3.1 | 2.10 |
| 826 | 3.2 | 2.20 |
| 827 | 3.3 | 2.30 |
| 828 | 3.4 | 2.40 |
| 829 | 3.5 | 2.50 |
| 830 | 3.6 | 2.60 |
| 831 | 3.7 | 2.70 |
| 832 | 3.8 | 2.80 |
| 833 | 3.9 | 2.90 |
| 834 | 4.0 | 3.00 |
| 835 | 4.1 | 3.10 |
| 836 | 4.2 | 3.20 |
| 837 | 4.3 | 3.30 |
| 838 | 4.4 | 3.40 |
| 839 | 4.5 | 3.50 |
| 840 | 4.6 | 3.60 |
| 841 | 4.7 | 3.70 |
| 842 | 4.8 | 3.80 |
| 843 | 4.9 | 3.90 |
| 844 | 5.0 | 4.00 |

| | | |
|-----|---------------|------|
| 845 | 5.1 | 4.10 |
| 846 | 5.2 | 4.20 |
| 847 | 5.3 | 4.30 |
| 848 | 5.4 | 4.40 |
| 849 | 5.5 | 4.50 |
| 850 | 5.6 | 4.60 |
| 851 | 5.7 | 4.70 |
| 852 | 5.8 | 4.80 |
| 853 | 5.9 | 4.90 |
| 854 | 6.0 | 5.00 |
| 855 | 6.1 | 5.10 |
| 856 | 6.2 | 5.20 |
| 857 | 6.3 | 5.30 |
| 858 | 6.4 and above | 5.40 |

859 (iv) 1. The contribution rate for each eligible
860 employer shall be the sum of two (2) rates: His individual
861 experience rate in the range from zero percent (0%) to five and
862 four-tenths percent (5.4%), plus a general experience rate. In no
863 event shall the resulting rate be in excess of five and
864 four-tenths percent (5.4%).

865 2. The employer's individual experience rate
866 shall be equal to his benefit ratio as computed under subsection
867 (2)(b)(iii) above.

868 3. The general experience rate shall be
869 determined in the following manner: The commission shall
870 determine annually, for the thirty-six (36) consecutive
871 calendar-month period ending on the computation date, the amount
872 of benefits which were not charged to the record of any employer
873 and of benefits which were ineffectively charged to the employer's
874 experience-rating record. For the purposes of subsection
875 (2)(b)(iv)3, the term "ineffectively charged benefits" shall
876 include:

877 The total of the amounts of benefits charged to the
878 experience-rating records of all eligible employers which caused

879 their benefit ratios to exceed five and four-tenths percent
880 (5.4%), the total of the amounts of benefits charged to the
881 experience-rating records of all ineligible employers which would
882 cause their benefit ratios to exceed five and four-tenths percent
883 (5.4%) if they were eligible employers, and the total of the
884 amounts of benefits charged or chargeable to the experience-rating
885 record of any employer who has discontinued his business or whose
886 coverage has been terminated within such period; provided, that
887 solely for the purposes of determining the amounts of
888 ineffectively charged benefits as herein defined, a "benefit
889 ratio" shall be computed for each ineligible employer, which shall
890 be the quotient obtained by dividing the total benefits charged to
891 his experience-rating record throughout the period ending on the
892 computation date, during which his experience-rating record has
893 been chargeable with benefits, by his total taxable payroll for
894 the same period on which all contributions due have been paid on
895 or before the September 30 immediately following the computation
896 date; and provided further, that such benefit ratio shall be
897 computed to the tenth of one percent (.1%) and any remainder shall
898 be rounded to the next higher tenth. The ratio of the sum of
899 these amounts to the taxable wages paid during the same period by
900 all eligible employers whose benefit ratio did not exceed five and
901 four-tenths percent (5.4%), computed to the next higher tenth of
902 one percent (.1%), shall be the general experience rate.

903 4. The general experience rate shall be
904 adjusted by use of the size of fund index factor. This factor may
905 be positive or negative, and shall be determined as follows: From
906 the target SOFI of 1.50, subtract the simple average of the
907 current and preceding years' exposure criterions divided by the
908 cost rate criterion. The result is then multiplied by the product
909 of the CRC and total wages for the twelve-month period ending June
910 30 divided by the taxable wages for the twelve-month period ending
911 June 30. This is the percentage positive or negative added to the
912 general experience rate. This percentage is computed to one (1)

913 decimal place, and rounded to the next higher tenth.

914 5. Notwithstanding any other provisions of
915 subsection (2)(b)(iv), if the general experience rate for any tax
916 year as computed and adjusted on the basis of the size of fund
917 index is a negative percentage, it shall be disregarded.

918 6. The commission shall include in its annual
919 rate notice to employers a brief explanation of the elements of
920 the general experience rate, and shall include in its regular
921 publications an annual analysis of benefits not charged to the
922 record of any employer, and of the benefit experience of employers
923 by industry group whose benefit ratio exceeds four percent (4%),
924 and of any other factors which may affect the size of the general
925 experience rate.

926 (v) When any employing unit in any manner succeeds
927 to or acquires the organization, trade, business or substantially
928 all the assets thereof of an employer, excepting any assets
929 retained by such employer incident to the liquidation of his
930 obligations, whether or not such acquiring employing unit was an
931 employer within the meaning of Section 71-5-11, subsection H,
932 prior to such acquisition, and continues such organization, trade
933 or business, the experience-rating and payroll records of the
934 predecessor employer shall be transferred as of the date of
935 acquisition to the successor employer for the purpose of rate
936 determination.

937 (vi) When any employing unit succeeds to or
938 acquires a distinct and severable portion of an organization,
939 trade or business, the experience-rating and payroll records of
940 such portion, if separately identifiable, shall be transferred to
941 the successor upon:

- 942 1. The mutual consent of the predecessor and
943 the successor,
- 944 2. Approval of the commission,
- 945 3. Continued operation of the transferred
946 portion by the successor after transfer, and

947 4. The execution and the filing with the
948 commission by the predecessor employer of a waiver relinquishing
949 all rights to have the experience-rating and payroll records of
950 the transferred portion used for the purpose of determining
951 modified rates of contribution for such predecessor.

952 (vii) If the successor was an employer subject to
953 this chapter prior to the date of acquisition, it shall continue
954 to pay contributions at the rate applicable to it from the date
955 the acquisition occurred until the end of the then current tax
956 year. If the successor was not an employer prior to the date of
957 acquisition, it shall pay contributions at the rate applicable to
958 the predecessor or, if more than one (1) predecessor and the same
959 rate is applicable to both, the rate applicable to the predecessor
960 or predecessors, from the date the acquisition occurred until the
961 end of the then current tax year. If the successor was not an
962 employer prior to the date the acquisition occurred and
963 simultaneously acquires the businesses of two (2) or more
964 employers to whom different rates of contributions are applicable,
965 it shall pay contributions from the date of the acquisition until
966 the end of the current tax year at a rate computed on the basis of
967 the combined experience-rating and payroll records of the
968 predecessors as of the computation date for such tax year. In all
969 cases the rate of contributions applicable to such successor for
970 each succeeding tax year shall be computed on the basis of the
971 combined experience-rating and payroll records of the successor
972 and the predecessor or predecessors.

973 (viii) The commission shall notify each employer
974 quarterly of the benefits paid and charged to his
975 experience-rating record; and such notification, in the absence of
976 an application for redetermination filed within thirty (30) days
977 after the date of the mailing of such notice, shall be final,
978 conclusive and binding upon the employer for all purposes. A
979 redetermination, made after notice and opportunity for a fair
980 hearing, by a hearing officer designated by the commission who

981 shall consider and decide these and related applications and
982 protests; and the finding of fact in connection therewith may be
983 introduced into any subsequent administrative or judicial
984 proceedings involving the determination of the rate of
985 contributions of any employer for any tax year, and shall be
986 entitled to the same finality as is provided in this subsection
987 with respect to the findings of fact in proceedings to redetermine
988 the contribution rate of an employer.

989 (ix) The commission shall notify each employer of
990 his rate of contribution as determined for any tax year as soon as
991 reasonably possible after November 1 of the preceding year. Such
992 determination shall be final, conclusive and binding upon such
993 employer unless, within thirty (30) days after the date of the
994 mailing of such notice to his last known address, the employer
995 files with the commission an application for review and
996 redetermination of his contribution rate, setting forth his
997 reasons therefor. If the commission grants such review, the
998 employer shall be promptly notified thereof and shall be afforded
999 an opportunity for a fair hearing by a hearing officer designated
1000 by the commission who shall consider and decide these and related
1001 applications and protests; but no employer shall be allowed, in
1002 any proceeding involving his rate of contributions or contribution
1003 liability, to contest the chargeability to his account of any
1004 benefits paid in accordance with a determination, redetermination
1005 or decision pursuant to Sections 71-5-515 through 71-5-533 except
1006 upon the ground that the services on the basis of which such
1007 benefits were found to be chargeable did not constitute services
1008 performed in employment for him, and then only in the event that
1009 he was not a party to such determination, redetermination,
1010 decision or to any other proceedings provided in this chapter in
1011 which the character of such services was determined. The employer
1012 shall be promptly notified of the denial of this application or of
1013 the redetermination, both of which shall become final unless,
1014 within ten (10) days after the date of mailing of notice thereof,

1015 there shall be an appeal to the commission itself. Any such
1016 appeal shall be on the record before said designated hearing
1017 officer, and the decision of said commission shall become final
1018 unless, within thirty (30) days after the date of mailing of
1019 notice thereof to the employer's last known address, there shall
1020 be an appeal to the Circuit Court of the First Judicial District
1021 of Hinds County, Mississippi, in accordance with the provisions of
1022 law with respect to review of civil causes by certiorari.

1023 SECTION 3. This act shall take effect and be in force from
1024 and after its passage.