

By: Representatives Hamilton, Comans, Endt, To: Labor; Ways and Means  
McInnis

## HOUSE BILL NO. 686

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.