

By: Representative Evans

To: Labor; Ways and Means

HOUSE BILL NO. 759

1 AN ACT TO AMEND SECTION 71-5-511, MISSISSIPPI CODE OF 1972,  
2 TO PROVIDE THAT UNTIL JULY 1, 2005, THE ONE-WEEK WAITING PERIOD  
3 REQUIRED FOR ELIGIBILITY FOR UNEMPLOYMENT COMPENSATION BENEFITS  
4 SHALL BE ELIMINATED; TO AMEND SECTIONS 71-5-11, 71-5-13, 71-5-355,  
5 71-5-357 AND 71-5-501, MISSISSIPPI CODE OF 1972, TO CONFORM TO THE  
6 PRECEDING SECTION; AND FOR RELATED PURPOSES.

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

8 **SECTION 1.** Section 71-5-511, Mississippi Code of 1972, is  
9 amended as follows:

10 **[Until July 1, 2005, this section shall read as follows:]**

11 71-5-511. An unemployed individual shall be eligible to  
12 receive benefits with respect to any week only if the commission  
13 finds that:

14 (a) (i) He has registered for work at and thereafter  
15 has continued to report to an employment office in accordance with  
16 such regulations as the commission may prescribe; except that the  
17 commission may, by regulation, waive or alter either or both of  
18 the requirements of this subparagraph as to such types of cases or  
19 situations with respect to which it finds that compliance with  
20 such requirements would be oppressive or would be inconsistent  
21 with the purposes of this chapter; and

22 (ii) He participates in reemployment services,  
23 such as job search assistance services, if, in accordance with a  
24 profiling system established by the commission, it has been  
25 determined that he is likely to exhaust regular benefits and needs  
26 reemployment services, unless the commission determines that:

27 1. The individual has completed such  
28 services; or



29                                   2. There is justifiable cause for the  
30 claimant's failure to participate in such services.

31                   (b) He has made a claim for benefits in accordance with  
32 the provisions of Section 71-5-515 and in accordance with such  
33 regulations as the commission may prescribe thereunder.

34                   (c) He is able to work and is available for work.

35                   \* \* \*

36                   (d) For weeks beginning on or before July 1, 1982, he  
37 has, during his base period, been paid wages for insured work  
38 equal to not less than thirty-six (36) times his weekly benefit  
39 amount; he has been paid wages for insured work during at least  
40 two (2) quarters of his base period; and he has, during that  
41 quarter of his base period in which his total wages were highest,  
42 been paid wages for insured work equal to not less than sixteen  
43 (16) times the minimum weekly benefit amount. For benefit years  
44 beginning after July 1, 1982, he has, during his base period, been  
45 paid wages for insured work equal to not less than forty (40)  
46 times his weekly benefit amount; he has been paid wages for  
47 insured work during at least two (2) quarters of his base period,  
48 and he has, during that quarter of his base period in which his  
49 total wages were highest, been paid wages for insured work equal  
50 to not less than twenty-six (26) times the minimum weekly benefit  
51 amount. For purposes of this subsection, wages shall be counted  
52 as "wages for insured work" for benefit purposes with respect to  
53 any benefit year only if such benefit year begins subsequent to  
54 the date on which the employing unit by which such wages were paid  
55 has satisfied the conditions of Section 71-5-11, subsection H, or  
56 Section 71-5-361, subsection (3), with respect to becoming an  
57 employer.

58                   (e) No individual may receive benefits in a benefit  
59 year unless, subsequent to the beginning of the next preceding  
60 benefit year during which he received benefits, he performed  
61 service in "employment" as defined in Section 71-5-11, subsection



62 I, and earned remuneration for such service in an amount equal to  
63 not less than eight (8) times his weekly benefit amount applicable  
64 to his said next preceding benefit year.

65 (f) Benefits based on service in employment defined in  
66 Section 71-5-11, subsections I(3) and I(4), and Section 71-5-361,  
67 subsection (4) shall be payable in the same amount, on the same  
68 terms, and subject to the same conditions as compensation payable  
69 on the basis of other service subject to this chapter, except that  
70 benefits based on service in an instructional, research or  
71 principal administrative capacity in an institution of higher  
72 learning (as defined in Section 71-5-11, subsection M) with  
73 respect to service performed prior to January 1, 1978, shall not  
74 be paid to an individual for any week of unemployment which begins  
75 during the period between two (2) successive academic years, or  
76 during a similar period between two (2) regular terms, whether or  
77 not successive, or during a period of paid sabbatical leave  
78 provided for in the individual's contract, if the individual has a  
79 contract or contracts to perform services in any such capacity for  
80 any institution or institutions of higher learning for both such  
81 academic years or both such terms.

82 (g) Benefits based on service in employment defined in  
83 Section 71-5-11, subsections I(3) and (4), shall be payable in the  
84 same amount, on the same terms and subject to the same conditions  
85 as compensation payable on the basis of other service subject to  
86 this chapter; except that:

87 (i) With respect to service performed in an  
88 instructional, research or principal administrative capacity for  
89 an educational institution, benefits shall not be paid based on  
90 such services for any week of unemployment commencing during the  
91 period between two (2) successive academic years, or during a  
92 similar period between two (2) regular but not successive terms,  
93 or during a period of paid sabbatical leave provided for in the  
94 individual's contract, to any individual, if such individual



95 performs such services in the first of such academic years or  
96 terms and if there is a contract or a reasonable assurance that  
97 such individual will perform services in any such capacity for any  
98 educational institution in the second of such academic years or  
99 terms, and provided that Section 71-5-511, subsection (g), shall  
100 apply with respect to such services prior to January 1, 1978. In  
101 no event shall benefits be paid unless the individual employee was  
102 terminated by the employer.

103           (ii) With respect to services performed in any  
104 other capacity for an educational institution, benefits shall not  
105 be paid on the basis of such services to any individual for any  
106 week which commences during a period between two (2) successive  
107 academic years or terms, if such individual performs such services  
108 in the first of such academic years or terms and there is a  
109 reasonable assurance that such individual will perform such  
110 services in the second of such academic years or terms, except  
111 that if compensation is denied to any individual under this  
112 subparagraph and such individual was not offered an opportunity to  
113 perform such services for the educational institution for the  
114 second of such academic years or terms, such individual shall be  
115 entitled to a retroactive payment of compensation for each week  
116 for which the individual filed a timely claim for compensation and  
117 for which compensation was denied solely by reason of this clause.  
118 In no event shall benefits be paid unless the individual employee  
119 was terminated by the employer.

120           (iii) With respect to services described in  
121 subsections (g)(i) and (ii), benefits shall not be payable on the  
122 basis of services in any such capacities to any individual for any  
123 week which commences during an established and customary vacation  
124 period or holiday recess if such individual performs such services  
125 in the first of such academic years or terms, or in the period  
126 immediately before such vacation period or holiday recess, and  
127 there is a reasonable assurance that such individual will perform



128 such services in the period immediately following such vacation  
129 period or holiday recess.

130 (iv) With respect to any services described in  
131 subsections (g)(i) and (ii), benefits shall not be payable on the  
132 basis of services in any such capacities as specified in  
133 subsections (g)(i), (ii) and (iii) to any individual who performed  
134 such services in an educational institution while in the employ of  
135 an educational service agency. For purposes of this subsection,  
136 the term "educational service agency" means a governmental agency  
137 or governmental entity which is established and operated  
138 exclusively for the purpose of providing such services to one or  
139 more educational institutions.

140 (v) With respect to services to which Sections  
141 71-5-357 and 71-5-359 apply, if such services are provided to or  
142 on behalf of an educational institution, benefits shall not be  
143 payable under the same circumstances and subject to the same terms  
144 and conditions as described in subsections (g)(i), (ii), (iii) and  
145 (iv).

146 (h) Subsequent to December 31, 1977, benefits shall not  
147 be paid to any individual on the basis of any services  
148 substantially all of which consist of participating in sports or  
149 athletic events or training or preparing to so participate, for  
150 any week which commences during the period between two (2)  
151 successive sports seasons (or similar periods) if such individual  
152 performs such services in the first of such seasons (or similar  
153 periods) and there is a reasonable assurance that such individual  
154 will perform such services in the later of such seasons (or  
155 similar periods).

156 (i) (i) Subsequent to December 31, 1977, benefits  
157 shall not be payable on the basis of services performed by an  
158 alien, unless such alien is an individual who was lawfully  
159 admitted for permanent residence at the time such services were  
160 performed, was lawfully present for purposes of performing such



161 services, or was permanently residing in the United States under  
162 color of law at the time such services were performed (including  
163 an alien who was lawfully present in the United States as a result  
164 of the application of the provisions of Section 203(a)(7) or  
165 Section 212(d)(5) of the Immigration and Nationality Act).

166 (ii) Any data or information required of  
167 individuals applying for benefits to determine whether benefits  
168 are not payable to them because of their alien status shall be  
169 uniformly required from all applicants for benefits.

170 (iii) In the case of an individual whose  
171 application for benefits would otherwise be approved, no  
172 determination that benefits to such individual are not payable  
173 because of his alien status shall be made, except upon a  
174 preponderance of the evidence.

175 (j) An individual shall be deemed prima facie  
176 unavailable for work, and therefore ineligible to receive  
177 benefits, during any period which, with respect to his employment  
178 status, is found by the commission to be a holiday or vacation  
179 period.

180 **[From and after July 1, 2005, this section shall read as**  
181 **follows:]**

182 71-5-511. An unemployed individual shall be eligible to  
183 receive benefits with respect to any week only if the commission  
184 finds that:

185 (a) (i) He has registered for work at and thereafter  
186 has continued to report to an employment office in accordance with  
187 such regulations as the commission may prescribe; except that the  
188 commission may, by regulation, waive or alter either or both of  
189 the requirements of this subparagraph as to such types of cases or  
190 situations with respect to which it finds that compliance with  
191 such requirements would be oppressive or would be inconsistent  
192 with the purposes of this chapter; and



193                   (ii) He participates in reemployment services,  
194 such as job search assistance services, if, in accordance with a  
195 profiling system established by the commission, it has been  
196 determined that he is likely to exhaust regular benefits and needs  
197 reemployment services, unless the commission determines that:

198                             1. The individual has completed such  
199 services; or

200                             2. There is justifiable cause for the  
201 claimant's failure to participate in such services.

202                   (b) He has made a claim for benefits in accordance with  
203 the provisions of Section 71-5-515 and in accordance with such  
204 regulations as the commission may prescribe thereunder.

205                   (c) He is able to work and is available for work.

206                   (d) He has been unemployed for a waiting period of one  
207 (1) week. No week shall be counted as a week of unemployment for  
208 the purposes of this subsection:

209                             (i) Unless it occurs within the benefit year which  
210 includes the week with respect to which he claims payment of  
211 benefits;

212                             (ii) If benefits have been paid with respect  
213 thereto;

214                             (iii) Unless the individual was eligible for  
215 benefits with respect thereto, as provided in Sections 71-5-511  
216 and 71-5-513, except for the requirements of this subsection.

217                   (e) For weeks beginning on or before July 1, 1982, he  
218 has, during his base period, been paid wages for insured work  
219 equal to not less than thirty-six (36) times his weekly benefit  
220 amount; he has been paid wages for insured work during at least  
221 two (2) quarters of his base period; and he has, during that  
222 quarter of his base period in which his total wages were highest,  
223 been paid wages for insured work equal to not less than sixteen  
224 (16) times the minimum weekly benefit amount. For benefit years  
225 beginning after July 1, 1982, he has, during his base period, been



226 paid wages for insured work equal to not less than forty (40)  
227 times his weekly benefit amount; he has been paid wages for  
228 insured work during at least two (2) quarters of his base period,  
229 and he has, during that quarter of his base period in which his  
230 total wages were highest, been paid wages for insured work equal  
231 to not less than twenty-six (26) times the minimum weekly benefit  
232 amount. For purposes of this subsection, wages shall be counted  
233 as "wages for insured work" for benefit purposes with respect to  
234 any benefit year only if such benefit year begins subsequent to  
235 the date on which the employing unit by which such wages were paid  
236 has satisfied the conditions of Section 71-5-11, subsection H, or  
237 Section 71-5-361, subsection (3), with respect to becoming an  
238 employer.

239 (f) No individual may receive benefits in a benefit  
240 year unless, subsequent to the beginning of the next preceding  
241 benefit year during which he received benefits, he performed  
242 service in "employment" as defined in Section 71-5-11, subsection  
243 I, and earned remuneration for such service in an amount equal to  
244 not less than eight (8) times his weekly benefit amount applicable  
245 to his said next preceding benefit year.

246 (g) Benefits based on service in employment defined in  
247 Section 71-5-11, subsection I(3) and I(4), and Section 71-5-361,  
248 subsection (4) shall be payable in the same amount, on the same  
249 terms, and subject to the same conditions as compensation payable  
250 on the basis of other service subject to this chapter, except that  
251 benefits based on service in an instructional, research or  
252 principal administrative capacity in an institution of higher  
253 learning (as defined in Section 71-5-11, subsection M) with  
254 respect to service performed prior to January 1, 1978, shall not  
255 be paid to an individual for any week of unemployment which begins  
256 during the period between two (2) successive academic years, or  
257 during a similar period between two (2) regular terms, whether or  
258 not successive, or during a period of paid sabbatical leave





259 provided for in the individual's contract, if the individual has a  
260 contract or contracts to perform services in any such capacity for  
261 any institution or institutions of higher learning for both such  
262 academic years or both such terms.

263 (h) Benefits based on service in employment defined in  
264 Section 71-5-11, subsection I(3) and (4), shall be payable in the  
265 same amount, on the same terms and subject to the same conditions  
266 as compensation payable on the basis of other service subject to  
267 this chapter; except that:

268 (i) With respect to service performed in an  
269 instructional, research or principal administrative capacity for  
270 an educational institution, benefits shall not be paid based on  
271 such services for any week of unemployment commencing during the  
272 period between two (2) successive academic years, or during a  
273 similar period between two (2) regular but not successive terms,  
274 or during a period of paid sabbatical leave provided for in the  
275 individual's contract, to any individual, if such individual  
276 performs such services in the first of such academic years or  
277 terms and if there is a contract or a reasonable assurance that  
278 such individual will perform services in any such capacity for any  
279 educational institution in the second of such academic years or  
280 terms, and provided that Section 71-5-511, subsection (g), shall  
281 apply with respect to such services prior to January 1, 1978. In  
282 no event shall benefits be paid unless the individual employee was  
283 terminated by the employer.

284 (ii) With respect to services performed in any  
285 other capacity for an educational institution, benefits shall not  
286 be paid on the basis of such services to any individual for any  
287 week which commences during a period between two (2) successive  
288 academic years or terms, if such individual performs such services  
289 in the first of such academic years or terms and there is a  
290 reasonable assurance that such individual will perform such  
291 services in the second of such academic years or terms, except



292 that if compensation is denied to any individual under this  
293 subparagraph and such individual was not offered an opportunity to  
294 perform such services for the educational institution for the  
295 second of such academic years or terms, such individual shall be  
296 entitled to a retroactive payment of compensation for each week  
297 for which the individual filed a timely claim for compensation and  
298 for which compensation was denied solely by reason of this clause.  
299 In no event shall benefits be paid unless the individual employee  
300 was terminated by the employer.

301 (iii) With respect to services described in  
302 subsection (h) (i) and (ii), benefits shall not be payable on the  
303 basis of services in any such capacities to any individual for any  
304 week which commences during an established and customary vacation  
305 period or holiday recess if such individual performs such services  
306 in the first of such academic years or terms, or in the period  
307 immediately before such vacation period or holiday recess, and  
308 there is a reasonable assurance that such individual will perform  
309 such services in the period immediately following such vacation  
310 period or holiday recess.

311 (iv) With respect to any services described in  
312 subsection (h) (i) and (ii), benefits shall not be payable on the  
313 basis of services in any such capacities as specified in  
314 subsection (h) (i), (ii) and (iii) to any individual who performed  
315 such services in an educational institution while in the employ of  
316 an educational service agency. For purposes of this subsection,  
317 the term "educational service agency" means a governmental agency  
318 or governmental entity which is established and operated  
319 exclusively for the purpose of providing such services to one or  
320 more educational institutions.

321 (v) With respect to services to which Sections  
322 71-5-357 and 71-5-359 apply, if such services are provided to or  
323 on behalf of an educational institution, benefits shall not be  
324 payable under the same circumstances and subject to the same terms



325 and conditions as described in subsection (h) (i), (ii), (iii) and  
326 (iv).

327 (i) Subsequent to December 31, 1977, benefits shall not  
328 be paid to any individual on the basis of any services  
329 substantially all of which consist of participating in sports or  
330 athletic events or training or preparing to so participate, for  
331 any week which commences during the period between two (2)  
332 successive sports seasons (or similar periods) if such individual  
333 performs such services in the first of such seasons (or similar  
334 periods) and there is a reasonable assurance that such individual  
335 will perform such services in the later of such seasons (or  
336 similar periods).

337 (j) (i) Subsequent to December 31, 1977, benefits  
338 shall not be payable on the basis of services performed by an  
339 alien, unless such alien is an individual who was lawfully  
340 admitted for permanent residence at the time such services were  
341 performed, was lawfully present for purposes of performing such  
342 services, or was permanently residing in the United States under  
343 color of law at the time such services were performed (including  
344 an alien who was lawfully present in the United States as a result  
345 of the application of the provisions of Section 203(a) (7) or  
346 Section 212(d) (5) of the Immigration and Nationality Act).

347 (ii) Any data or information required of  
348 individuals applying for benefits to determine whether benefits  
349 are not payable to them because of their alien status shall be  
350 uniformly required from all applicants for benefits.

351 (iii) In the case of an individual whose  
352 application for benefits would otherwise be approved, no  
353 determination that benefits to such individual are not payable  
354 because of his alien status shall be made, except upon a  
355 preponderance of the evidence.

356 (k) An individual shall be deemed prima facie  
357 unavailable for work, and therefore ineligible to receive



358 benefits, during any period which, with respect to his employment  
359 status, is found by the commission to be a holiday or vacation  
360 period.

361 **SECTION 2.** Section 71-5-11, Mississippi Code of 1972, is  
362 amended as follows:

363 71-5-11. As used in this chapter, unless the context clearly  
364 requires otherwise:

365 A. "Base period" means the first four (4) of the last five  
366 (5) completed calendar quarters immediately preceding the first  
367 day of an individual's benefit year.

368 B. "Benefits" means the money payments payable to an  
369 individual, as provided in this chapter, with respect to his  
370 unemployment.

371 C. "Benefit year" with respect to any individual means the  
372 period beginning with the first day of the first week with respect  
373 to which he first files a valid claim for benefits, and ending  
374 with the day preceding the same day of the same month in the next  
375 calendar year; and, thereafter, the period beginning with the  
376 first day of the first week with respect to which he next files  
377 his valid claim for benefits, and ending with the day preceding  
378 the same day of the same month in the next calendar year. Any  
379 claim for benefits made in accordance with Section 71-5-515 shall  
380 be deemed to be a "valid claim" for purposes of this subsection if  
381 the individual has been paid the wages for insured work required  
382 under Section 71-5-511(d).

383 D. "Contributions" means the money payments to the State  
384 Unemployment Compensation Fund required by this chapter.

385 E. "Calendar quarter" means the period of three (3)  
386 consecutive calendar months ending on March 31, June 30, September  
387 30, or December 31.

388 F. "Commission" means the Mississippi Employment Security  
389 Commission.



390 G. "Employing unit" means this state or another state or any  
391 instrumentalities or any political subdivisions thereof or any of  
392 their instrumentalities or any instrumentality of more than one  
393 (1) of the foregoing or any instrumentality of any of the  
394 foregoing and one or more other states or political subdivisions,  
395 any Indian tribe as defined in Section 3306(u) of the Federal  
396 Unemployment Tax Act (FUTA), which includes any subdivision,  
397 subsidiary or business enterprise wholly owned by such Indian  
398 tribe, any individual or type of organization, including any  
399 partnership, association, trust, estate, joint-stock company,  
400 insurance company, or corporation, whether domestic or foreign, or  
401 the receiver, trustee in bankruptcy, trustee or successor thereof,  
402 or the legal representative of a deceased person, which has or had  
403 in its employ one or more individuals performing services for it  
404 within this state. All individuals performing services within  
405 this state for any employing unit which maintains two (2) or more  
406 separate establishments within this state shall be deemed to be  
407 employed by a single employing unit for all the purposes of this  
408 chapter. Each individual employed to perform or to assist in  
409 performing the work of any agent or employee of an employing unit  
410 shall be deemed to be employed by such employing unit for all  
411 purposes of this chapter, whether such individual was hired or  
412 paid directly by such employing unit or by such agent or employee,  
413 provided the employing unit had actual or constructive knowledge  
414 of the work. All individuals performing services in the employ of  
415 an elected fee-paid county official, other than those related by  
416 blood or marriage within the third degree computed by the rule of  
417 the civil law to such fee-paid county official, shall be deemed to  
418 be employed by such county as the employing unit for all the  
419 purposes of this chapter. For purposes of defining an "employing  
420 unit" which shall pay contributions on remuneration paid to  
421 individuals, if two (2) or more related corporations concurrently  
422 employ the same individual and compensate such individual through



423 a common paymaster which is one (1) of such corporations, then  
424 each such corporation shall be considered to have paid as  
425 remuneration to such individual only the amounts actually  
426 disbursed by it to such individual and shall not be considered to  
427 have paid as remuneration to such individual such amounts actually  
428 disbursed to such individual by another of such corporations.

429 H. "Employer" means:

430 (1) Any employing unit which,

431 (a) In any calendar quarter in either the current  
432 or preceding calendar year paid for service in employment wages of  
433 One Thousand Five Hundred Dollars (\$1,500.00) or more, except as  
434 provided in paragraph (9) of this subsection, or

435 (b) For some portion of a day in each of twenty  
436 (20) different calendar weeks, whether or not such weeks were  
437 consecutive, in either the current or the preceding calendar year  
438 had in employment at least one (1) individual (irrespective of  
439 whether the same individual was in employment in each such day),  
440 except as provided in paragraph (9) of this subsection;

441 (2) Any employing unit for which service in employment,  
442 as defined in subsection I(3) of this section, is performed;

443 (3) Any employing unit for which service in employment,  
444 as defined in subsection I(4) of this section, is performed;

445 (4) (a) Any employing unit for which agricultural  
446 labor, as defined in subsection I(6) of this section, is  
447 performed;

448 (b) Any employing unit for which domestic service  
449 in employment, as defined in subsection I(7) of this section, is  
450 performed;

451 (5) Any individual or employing unit which acquired the  
452 organization, trade, business, or substantially all the assets  
453 thereof, of another which at the time of such acquisition was an  
454 employer subject to this chapter;



455           (6) Any individual or employing unit which acquired its  
456 organization, trade, business, or substantially all the assets  
457 thereof, from another employing unit, if the employment record of  
458 the acquiring individual or employing unit subsequent to such  
459 acquisition, together with the employment record of the acquired  
460 organization, trade, or business prior to such acquisition, both  
461 within the same calendar year, would be sufficient to constitute  
462 an employing unit an employer subject to this chapter under  
463 paragraph (1) or (3) of this subsection;

464           (7) Any employing unit which, having become an employer  
465 under paragraph (1), (3), (5) or (6) of this subsection or under  
466 any other provisions of this chapter, has not, under Section  
467 71-5-361, ceased to be an employer subject to this chapter;

468           (8) For the effective period of its election pursuant to  
469 Section 71-5-361(3), any other employing unit which has elected to  
470 become subject to this chapter;

471           (9) (a) In determining whether or not an employing  
472 unit for which service other than domestic service is also  
473 performed is an employer under paragraph (1) or (4)(a) of this  
474 subsection, the wages earned or the employment of an employee  
475 performing domestic service, shall not be taken into account;

476           (b) In determining whether or not an employing  
477 unit for which service other than agricultural labor is also  
478 performed is an employer under paragraph (1) or (4)(b) of this  
479 subsection, the wages earned or the employment of an employee  
480 performing services in agricultural labor, shall not be taken into  
481 account. If an employing unit is determined an employer of  
482 agricultural labor, such employing unit shall be determined an  
483 employer for purposes of paragraph (1) of this subsection;

484           (10) All entities utilizing the services of any  
485 employee leasing firm shall be considered the employer of the  
486 individuals leased from the employee leasing firm. Temporary help  
487 firms shall be considered the employer of the individuals they



488 provide to perform services for other individuals or  
489 organizations.

490 I. "Employment" means and includes:

491 (1) Any service performed, which was employment as  
492 defined in this section and, subject to the other provisions of  
493 this subsection, including service in interstate commerce,  
494 performed for wages or under any contract of hire, written or  
495 oral, express or implied.

496 (2) Services performed for remuneration for a  
497 principal:

498 (a) As an agent-driver or commission-driver  
499 engaged in distributing meat products, vegetable products, fruit  
500 products, bakery products, beverages (other than milk), or laundry  
501 or dry cleaning services;

502 (b) As a traveling or city salesman, other than as  
503 an agent-driver or commission-driver, engaged upon a full-time  
504 basis in the solicitation on behalf of, and the transmission to, a  
505 principal (except for sideline sales activities on behalf of some  
506 other person) of orders from wholesalers, retailers, contractors,  
507 or operator of hotels, restaurants, or other similar  
508 establishments for merchandise for resale or supplies for use in  
509 their business operations.

510 Provided, that for purposes of this subsection, the term  
511 "employment" shall include services described in subsections  
512 I(2) (a) and (b) of this section, only if:

513 (i) The contract of service contemplates that  
514 substantially all of the services are to be performed personally  
515 by such individual;

516 (ii) The individual does not have a  
517 substantial investment in facilities used in connection with the  
518 performance of the services (other than in facilities for  
519 transportation); and





520 (iii) The services are not in the nature of a  
521 single transaction that is not part of a continuing relationship  
522 with the person for whom the services are performed.

523 (3) Service performed in the employ of this state or  
524 any of its instrumentalities or any political subdivision thereof  
525 or any of its instrumentalities or any instrumentality of more  
526 than one (1) of the foregoing or any instrumentality of any of the  
527 foregoing and one or more other states or political subdivisions  
528 or any Indian tribe as defined in Section 3306(u) of the Federal  
529 Unemployment Tax Act (FUTA), which includes any subdivision,  
530 subsidiary or business enterprise wholly owned by such Indian  
531 tribe; provided that such service is excluded from "employment" as  
532 defined in the Federal Unemployment Tax Act by Section 3306(c)(7)  
533 of that act and is not excluded from "employment" under subsection  
534 I(5) of this section.

535 (4) (a) Services performed in the employ of a  
536 religious, charitable, educational, or other organization, but  
537 only if the service is excluded from "employment" as defined in  
538 the Federal Unemployment Tax Act, 26 USCS Section 3306(c)(8), and

539 (b) The organization had four (4) or more  
540 individuals in employment for some portion of a day in each of  
541 twenty (20) different weeks, whether or not such weeks were  
542 consecutive, within the current or preceding calendar year,  
543 regardless of whether they were employed at the same moment of  
544 time.

545 (5) For the purposes of subsections I(3) and (4) of  
546 this section, the term "employment" does not apply to service  
547 performed:

548 (a) In the employ of:

549 (i) A church or convention or association of  
550 churches; or

551 (ii) An organization which is operated  
552 primarily for religious purposes and which is operated,



553 supervised, controlled, or principally supported by a church or  
554 convention or association of churches; or

555 (b) By a duly ordained, commissioned, or licensed  
556 minister of a church in the exercise of his ministry, or by a  
557 member of a religious order in the exercise of duties required by  
558 such order; or

559 (c) In the employ of a governmental entity  
560 referred to in subsection I(3), if such service is performed by an  
561 individual in the exercise of duties:

562 (i) As an elected official;

563 (ii) As a member of a legislative body, or a  
564 member of the judiciary, of a state or political subdivision or a  
565 member of an Indian tribal council;

566 (iii) As a member of the State National Guard  
567 or Air National Guard;

568 (iv) As an employee serving on a temporary  
569 basis in case of fire, storm, snow, earthquake, flood or similar  
570 emergency;

571 (v) In a position which, under or pursuant to  
572 the laws of this state or laws of an Indian tribe, is designated  
573 as:

574 1. A major nontenured policy-making or  
575 advisory position, or

576 2. A policy-making or advisory position  
577 the performance of the duties of which ordinarily does not require  
578 more than eight (8) hours per week; or

579 (d) In a facility conducted for the purpose of  
580 carrying out a program of rehabilitation for individuals whose  
581 earning capacity is impaired by age or physical or mental  
582 deficiency or injury, or providing remunerative work for  
583 individuals who because of their impaired physical or mental  
584 capacity cannot be readily absorbed in the competitive labor



585 market, by an individual receiving such rehabilitation or  
586 remunerative work; or

587 (e) By an inmate of a custodial or penal  
588 institution; or

589 (f) As part of an unemployment work-relief or  
590 work-training program assisted or financed in whole or in part by  
591 any federal agency or agency of a state or political subdivision  
592 thereof or of an Indian tribe, by an individual receiving such  
593 work relief or work training, unless coverage of such service is  
594 required by federal law or regulation.

595 (6) Service performed by an individual in agricultural  
596 labor as defined in paragraph (15) (a) of this subsection when:

597 (a) Such service is performed for a person who:

598 (i) During any calendar quarter in either the  
599 current or the preceding calendar year paid remuneration in cash  
600 of Twenty Thousand Dollars (\$20,000.00) or more to individuals  
601 employed in agricultural labor, or

602 (ii) For some portion of a day in each of  
603 twenty (20) different calendar weeks, whether or not such weeks  
604 were consecutive, in either the current or the preceding calendar  
605 year, employed in agricultural labor ten (10) or more individuals,  
606 regardless of whether they were employed at the same moment of  
607 time.

608 (b) For the purposes of subsection I(6) any  
609 individual who is a member of a crew furnished by a crew leader to  
610 perform service in agricultural labor for any other person shall  
611 be treated as an employee of such crew leader:

612 (i) If such crew leader holds a valid  
613 certificate of registration under the Farm Labor Contractor  
614 Registration Act of 1963; or substantially all the members of such  
615 crew operate or maintain tractors, mechanized harvesting or crop  
616 dusting equipment, or any other mechanized equipment, which is  
617 provided by such crew leader; and



618 (ii) If such individual is not an employee of  
619 such other person within the meaning of subsection I(1).

620 (c) For the purpose of subsection I(6), in the  
621 case of any individual who is furnished by a crew leader to  
622 perform service in agricultural labor for any other person and who  
623 is not treated as an employee of such crew leader under paragraph  
624 (6)(b) of this subsection:

625 (i) Such other person and not the crew leader  
626 shall be treated as the employer of such individual; and

627 (ii) Such other person shall be treated as  
628 having paid cash remuneration to such individual in an amount  
629 equal to the amount of cash remuneration paid to such individual  
630 by the crew leader (either on his own behalf or on behalf of such  
631 other person) for the service in agricultural labor performed for  
632 such other person.

633 (d) For the purposes of subsection I(6) the term  
634 "crew leader" means an individual who:

635 (i) Furnishes individuals to perform service  
636 in agricultural labor for any other person;

637 (ii) Pays (either on his own behalf or on  
638 behalf of such other person) the individuals so furnished by him  
639 for the service in agricultural labor performed by them; and

640 (iii) Has not entered into a written  
641 agreement with such other person under which such individual is  
642 designated as an employee of such other person.

643 (7) The term "employment" shall include domestic  
644 service in a private home, local college club or local chapter of  
645 a college fraternity or sorority performed for an employing unit  
646 which paid cash remuneration of One Thousand Dollars (\$1,000.00)  
647 or more in any calendar quarter in the current or the preceding  
648 calendar year to individuals employed in such domestic service.  
649 For the purpose of this subsection, the term "employment" does not



650 apply to service performed as a "sitter" at a hospital in the  
651 employ of an individual.

652 (8) An individual's entire service, performed within or  
653 both within and without this state, if:

654 (a) The service is localized in this state; or

655 (b) The service is not localized in any state but  
656 some of the service is performed in this state; and

657 (i) The base of operations or, if there is no  
658 base of operations, the place from which such service is directed  
659 or controlled is in this state; or

660 (ii) The base of operations or place from  
661 which such service is directed or controlled is not in any state  
662 in which some part of the service is performed, but the  
663 individual's residence is in this state.

664 (9) Services not covered under paragraph (8) of this  
665 subsection and performed entirely without this state, with respect  
666 to no part of which contributions are required and paid under an  
667 unemployment compensation law of any other state or of the federal  
668 government, shall be deemed to be employment subject to this  
669 chapter if the individual performing such services is a resident  
670 of this state and the commission approves the election of the  
671 employing unit for whom such services are performed that the  
672 entire service of such individual shall be deemed to be employment  
673 subject to this chapter.

674 (10) Service shall be deemed to be localized within a  
675 state if:

676 (a) The service is performed entirely within such  
677 state; or

678 (b) The service is performed both within and  
679 without such state, but the service performed without such state  
680 is incidental to the individual's service within the state; for  
681 example, is temporary or transitory in nature or consists of  
682 isolated transactions.



683           (11) The services of an individual who is a citizen of  
684 the United States, performed outside the United States (except in  
685 Canada), in the employ of an American employer (other than service  
686 which is deemed "employment" under the provisions of paragraph  
687 (8), (9) or (10) of this subsection or the parallel provisions of  
688 another state's law), if:

689                   (a) The employer's principal place of business in  
690 the United States is located in this state; or

691                   (b) The employer has no place of business in the  
692 United States, but

693                           (i) The employer is an individual who is a  
694 resident of this state; or

695                           (ii) The employer is a corporation which is  
696 organized under the laws of this state; or

697                           (iii) The employer is a partnership or a  
698 trust and the number of the partners or trustees who are residents  
699 of this state is greater than the number who are residents of any  
700 one (1) other state; or

701                   (c) None of the criteria of subparagraphs (a) and  
702 (b) of this paragraph are met but the employer has elected  
703 coverage in this state or, the employer having failed to elect  
704 coverage in any state, the individual has filed a claim for  
705 benefits, based on such service, under the law of this state; or

706                   (d) An "American employer," for purposes of this  
707 paragraph, means a person who is:

708                           (i) An individual who is a resident of the  
709 United States; or

710                           (ii) A partnership if two-thirds (2/3) or  
711 more of the partners are residents of the United States; or

712                           (iii) A trust, if all of the trustees are  
713 residents of the United States; or

714                           (iv) A corporation organized under the laws  
715 of the United States or of any state.



716           (12) All services performed by an officer or member of  
717 the crew of an American vessel on or in connection with such  
718 vessel, if the operating office from which the operations of such  
719 vessel operating on navigable waters within, or within and  
720 without, the United States are ordinarily and regularly  
721 supervised, managed, directed, and controlled is within this  
722 state; notwithstanding the provisions of subsection I(8).

723           (13) Service with respect to which a tax is required to  
724 be paid under any federal law imposing a tax against which credit  
725 may be taken for contributions required to be paid into a state  
726 unemployment fund, or which as a condition for full tax credit  
727 against the tax imposed by the Federal Unemployment Tax Act, 26  
728 USCS Section 3301 et seq., is required to be covered under this  
729 chapter, notwithstanding any other provisions of this subsection.

730           (14) Services performed by an individual for wages  
731 shall be deemed to be employment subject to this chapter unless  
732 and until it is shown to the satisfaction of the commission that  
733 such individual has been and will continue to be free from control  
734 and direction over the performance of such services both under his  
735 contract of service and in fact; and the relationship of employer  
736 and employee shall be determined in accordance with the principles  
737 of the common law governing the relation of master and servant.

738           (15) The term "employment" shall not include:

739                   (a) Agricultural labor, except as provided in  
740 subsection I(6) of this section. The term "agricultural labor"  
741 includes all services performed:

742                           (i) On a farm or in a forest in the employ of  
743 any employing unit in connection with cultivating the soil, in  
744 connection with cutting, planting, deadening, marking or otherwise  
745 improving timber, or in connection with raising or harvesting any  
746 agricultural or horticultural commodity, including the raising,  
747 shearing, feeding, caring for, training, and management of  
748 livestock, bees, poultry, fur-bearing animals, and wildlife;



749 (ii) In the employ of the owner or tenant or  
750 other operator of a farm, in connection with the operation,  
751 management, conservation, improvement, or maintenance of such farm  
752 and its tools and equipment, or in salvaging timber or clearing  
753 land of brush and other debris left by a hurricane, if the major  
754 part of such service is performed on a farm;

755 (iii) In connection with the production or  
756 harvesting of naval stores products or any commodity defined in  
757 the Federal Agricultural Marketing Act, 12 USCS Section 1141j(g),  
758 or in connection with the raising or harvesting of mushrooms, or  
759 in connection with the ginning of cotton, or in connection with  
760 the operation or maintenance of ditches, canals, reservoirs, or  
761 waterways not owned or operated for profit, used exclusively for  
762 supplying and storing water for farming purposes;

763 (iv) (A) In the employ of the operator of a  
764 farm in handling, planting, drying, packing, packaging,  
765 processing, freezing, grading, storing, or delivering to storage  
766 or to market or to a carrier for transportation to market, in its  
767 unmanufactured state, any agricultural or horticultural commodity;  
768 but only if such operator produced more than one-half (1/2) of the  
769 commodity with respect to which such service is performed;

770 (B) In the employ of a group of  
771 operators of farms (or a cooperative organization of which such  
772 operators are members) in the performance of service described in  
773 subparagraph (A), but only if such operators produced more than  
774 one-half (1/2) of the commodity with respect to which such service  
775 is performed;

776 (C) The provisions of subparagraphs (A)  
777 and (B) shall not be deemed to be applicable with respect to  
778 service performed in connection with commercial canning or  
779 commercial freezing or in connection with any agricultural or  
780 horticultural commodity after its delivery to a terminal market  
781 for distribution for consumption;





782 (v) On a farm operated for profit if such  
783 service is not in the course of the employer's trade or business;

784 (vi) As used in paragraph (15)(a) of this  
785 subsection, the term "farm" includes stock, dairy, poultry, fruit,  
786 fur-bearing animals, and truck farms, plantations, ranches,  
787 nurseries, ranges, greenhouses, or other similar structures used  
788 primarily for the raising of agricultural or horticultural  
789 commodities, and orchards.

790 (b) Domestic service in a private home, local  
791 college club, or local chapter of a college fraternity or  
792 sorority, except as provided in subsection I(7) of this section,  
793 or service performed as a "sitter" at a hospital in the employ of  
794 an individual.

795 (c) Casual labor not in the usual course of the  
796 employing unit's trade or business.

797 (d) Service performed by an individual in the  
798 employ of his son, daughter, or spouse, and service performed by a  
799 child under the age of twenty-one (21) in the employ of his father  
800 or mother.

801 (e) Service performed in the employ of the United  
802 States government or of an instrumentality wholly owned by the  
803 United States; except that if the Congress of the United States  
804 shall permit states to require any instrumentalities of the United  
805 States to make payments into an unemployment fund under a state  
806 unemployment compensation act, then to the extent permitted by  
807 Congress and from and after the date as of which such permission  
808 becomes effective, all of the provisions of this chapter shall be  
809 applicable to such instrumentalities and to services performed by  
810 employees for such instrumentalities in the same manner, to the  
811 same extent, and on the same terms as to all other employers and  
812 employing units. If this state should not be certified under the  
813 Federal Unemployment Tax Act, 26 USCS Section 3304(c), for any  
814 year, then the payment required by such instrumentality with



815 respect to such year shall be deemed to have been erroneously  
816 collected and shall be refunded by the commission from the fund in  
817 accordance with the provisions of Section 71-5-383.

818 (f) Service performed in the employ of an  
819 "employer" as defined by the Railroad Unemployment Insurance Act,  
820 45 USCS Section 351(a), or as an "employee representative" as  
821 defined by the Railroad Unemployment Insurance Act, 45 USCS  
822 Section 351(f), and service with respect to which unemployment  
823 compensation is payable under an unemployment compensation system  
824 for maritime employees, or under any other unemployment  
825 compensation system established by an act of Congress; provided  
826 that the commission is hereby authorized and directed to enter  
827 into agreements with the proper agencies under such act or acts of  
828 Congress, which agreements shall become effective ten (10) days  
829 after publication thereof in the manner provided in Section  
830 71-5-117 for general rules, to provide reciprocal treatment to  
831 individuals who have, after acquiring potential rights to benefits  
832 under this chapter, acquired rights to unemployment compensation  
833 under such act or acts of Congress or who have, after acquiring  
834 potential rights to unemployment compensation under such act or  
835 acts of Congress, acquired rights to benefits under this chapter.

836 (g) Service performed in any calendar quarter in  
837 the employ of any organization exempt from income tax under the  
838 Internal Revenue Code, 26 USCS Section 501(a) (other than an  
839 organization described in 26 USCS Section 401(a)), or exempt from  
840 income tax under 26 USCS Section 521 if the remuneration for such  
841 service is less than Fifty Dollars (\$50.00).

842 (h) Service performed in the employ of a school,  
843 college, or university if such service is performed:

844 (i) By a student who is enrolled and is  
845 regularly attending classes at such school, college or university,  
846 or



847 (ii) By the spouse of such a student if such  
848 spouse is advised, at the time such spouse commences to perform  
849 such service, that

850 (A) The employment of such spouse to  
851 perform such service is provided under a program to provide  
852 financial assistance to such student by such school, college, or  
853 university, and

854 (B) Such employment will not be covered  
855 by any program of unemployment insurance.

856 (i) Service performed by an individual under the  
857 age of twenty-two (22) who is enrolled at a nonprofit or public  
858 educational institution which normally maintains a regular faculty  
859 and curriculum and normally has a regularly organized body of  
860 students in attendance at the place where its educational  
861 activities are carried on, as a student in a full-time program  
862 taken for credit at such institution, which combines academic  
863 instruction with work experience, if such service is an integral  
864 part of such program and such institution has so certified to the  
865 employer, except that this subparagraph shall not apply to service  
866 performed in a program established for or on behalf of an employer  
867 or group of employers.

868 (j) Service performed in the employ of a hospital,  
869 if such service is performed by a patient of the hospital, as  
870 defined in subsection L of this section.

871 (k) Service performed as a student nurse in the  
872 employ of a hospital or a nurses' training school by an individual  
873 who is enrolled and is regularly attending classes in a nurses'  
874 training school chartered or approved pursuant to state law; and  
875 services performed as an intern in the employ of a hospital by an  
876 individual who has completed a four-year course in a medical  
877 school chartered or approved pursuant to state law.

878 (l) Service performed by an individual as an  
879 insurance agent or as an insurance solicitor, if all such service



880 performed by such individual is performed for remuneration solely  
881 by way of commission.

882 (m) Service performed by an individual under the  
883 age of eighteen (18) in the delivery or distribution of newspapers  
884 or shopping news, not including delivery or distribution to any  
885 point for subsequent delivery or distribution.

886 (n) If the services performed during one-half  
887 (1/2) or more of any pay period by an employee for the employing  
888 unit employing him constitute employment, all the services of such  
889 employee for such period shall be deemed to be employment; but if  
890 the services performed during more than one-half (1/2) of any such  
891 pay period by an employee for the employing unit employing him do  
892 not constitute employment, then none of the services of such  
893 employee for such period shall be deemed to be employment. As  
894 used in this subsection the term "pay period" means a period (of  
895 not more than thirty-one (31) consecutive days) for which a  
896 payment of remuneration is ordinarily made to the employee by the  
897 employing unit employing him.

898 (o) Service performed by an individual who is a  
899 CETA/PSE (Comprehensive Employment Training Act/Public Service  
900 Employment) participant unless coverage of such service is  
901 required by federal law or regulation.

902 (p) Service performed by a barber or beautician  
903 whose work station is leased to him or her by the owner of the  
904 shop in which he or she works and who is compensated directly by  
905 the patrons he or she serves and who is free from direction and  
906 control by the lessor.

907 J. "Employment office" means a free public employment office  
908 or branch thereof, operated by this state or maintained as a part  
909 of the state controlled system of public employment offices.

910 "Public employment service" means the operation of a program  
911 that offers free placement and referral services to applicants and  
912 employers, including job development.



913 K. "Fund" means the Unemployment Compensation Fund  
914 established by this chapter, to which all contributions required  
915 and from which all benefits provided under this chapter shall be  
916 paid.

917 L. "Hospital" means an institution which has been licensed,  
918 certified, or approved by the Mississippi Commission on Hospital  
919 Care as a hospital.

920 M. "Institution of higher learning," for the purposes of  
921 this section, means an educational institution which:

922 (1) Admits as regular students only individuals having  
923 a certificate of graduation from a high school, or the recognized  
924 equivalent of such a certificate;

925 (2) Is legally authorized in this state to provide a  
926 program of education beyond high school;

927 (3) Provides an educational program for which it awards  
928 a bachelor's or higher degree, or provides a program which is  
929 acceptable for full credit toward such a degree, a program of  
930 postgraduate or postdoctoral studies, or a program of training to  
931 prepare students for gainful employment in a recognized  
932 occupation;

933 (4) Is a public or other nonprofit institution;

934 (5) Notwithstanding any of the foregoing provisions of  
935 this subsection, all colleges and universities in this state are  
936 institutions of higher learning for purposes of this section.

937 N. (1) "State" includes, in addition to the states of the  
938 United States of America, the District of Columbia, Commonwealth  
939 of Puerto Rico and the Virgin Islands.

940 (2) The term "United States" when used in a  
941 geographical sense includes the states, the District of Columbia,  
942 Commonwealth of Puerto Rico and the Virgin Islands.

943 (3) The provisions of subsections (1) and (2) of  
944 paragraph N, as including the Virgin Islands, shall become  
945 effective on the day after the day on which the United States



946 Secretary of Labor approves for the first time under Section  
947 3304(a) of the Internal Revenue Code of 1954 an unemployment  
948 compensation law submitted to the secretary by the Virgin Islands  
949 for such approval.

950 O. "Unemployment."

951 (1) An individual shall be deemed "unemployed" in any  
952 week during which he performs no services and with respect to  
953 which no wages are payable to him, or in any week of less than  
954 full-time work if the wages payable to him with respect to such  
955 week are less than his weekly benefit amount as computed and  
956 adjusted in Section 71-5-505. The commission shall prescribe  
957 regulations applicable to unemployed individuals, making such  
958 distinctions in the procedure as to total unemployment, part-total  
959 unemployment, partial unemployment of individuals attached to  
960 their regular jobs, and other forms of short-time work, as the  
961 commission deems necessary.

962 (2) An individual's week of total unemployment shall be  
963 deemed to commence only after his registration at an employment  
964 office, except as the commission may by regulation otherwise  
965 prescribe.

966 P. (1) "Wages" means all remuneration for personal  
967 services, including commissions and bonuses and the cash value of  
968 all remuneration in any medium other than cash, except that  
969 "wages," for purposes of determining employer's coverage and  
970 payment of contributions for agricultural and domestic service  
971 means cash remuneration only. The reasonable cash value of  
972 remuneration in any medium other than cash shall be estimated and  
973 determined in accordance with rules prescribed by the commission;  
974 provided, that the term "wages" shall not include:

975 (a) The amount of any payment made to, or on  
976 behalf of, an employee under a plan or system established by an  
977 employer which makes provision for his employees generally or for  
978 a class or classes of his employees (including any amount paid by



979 an employer for insurance or annuities, or into a fund, to provide  
980 for any such payment), on account of:

981 (i) Retirement, or  
982 (ii) Sickness or accident disability, or  
983 (iii) Medical or hospitalization expenses in  
984 connection with sickness or actual disability, or

985 (iv) Death, provided the employee:

986 (A) Has not the option to receive,  
987 instead of provision for such death benefit, any part of such  
988 payment or, if such death benefit is insured, any part of the  
989 premiums (or contributions to premiums) paid by his employer, and

990 (B) Has not the right, under the  
991 provisions of the plan or system or policy of insurance providing  
992 for such death benefit, to assign such benefit or to receive a  
993 cash consideration in lieu of such benefit, either upon his  
994 withdrawal from the plan or system providing for such benefit or  
995 upon termination of such plan or system or policy of insurance or  
996 of his employment with such employer;

997 (b) Dismissal payments which the employer is not  
998 legally required to make;

999 (c) Payment by an employer (without deduction from  
1000 the remuneration of an employee) of the tax imposed by the  
1001 Internal Revenue Code, 26 USCS Section 3101;

1002 (d) From and after January 1, 1992, the amount of  
1003 any payment made to or on behalf of an employee for a "cafeteria"  
1004 plan, which meets the following requirements:

1005 (i) Qualifies under Section 125 of the  
1006 Internal Revenue Code;

1007 (ii) Covers only employees;

1008 (iii) Covers only noncash benefits;

1009 (iv) Does not include deferred compensation  
1010 plans.

1011 (2) [Not enacted].



1012 Q. "Week" means calendar week or such period of seven (7)  
1013 consecutive days as the commission may by regulation prescribe.  
1014 The commission may by regulation prescribe that a week shall be  
1015 deemed to be in, within, or during any benefit year which includes  
1016 any part of such week.

1017 R. "Insured work" means "employment" for "employers."

1018 S. The term "includes" and "including," when used in a  
1019 definition contained in this chapter, shall not be deemed to  
1020 exclude other things otherwise within the meaning of the term  
1021 defined.

1022 T. "Employee leasing arrangement" means any agreement  
1023 between an employee leasing firm and a client, whereby specified  
1024 client responsibilities such as payment of wages, reporting of  
1025 wages for unemployment insurance purposes, payment of unemployment  
1026 insurance contributions and other such administrative duties are  
1027 to be performed by an employee leasing firm, on an ongoing basis.

1028 U. "Employee leasing firm" means any entity which provides  
1029 specified duties for a client company such as payment of wages,  
1030 reporting of wages for unemployment insurance purposes, payment of  
1031 unemployment insurance contributions and other administrative  
1032 duties, in connection with the client's employees, that are  
1033 directed and controlled by the client and that are providing  
1034 ongoing services for the client.

1035 V. "Temporary help firm" means an entity which hires its own  
1036 employees and provides those employees to other individuals or  
1037 organizations to perform some service, to support or supplement  
1038 the existing work force in special situations such as employee  
1039 absences, temporary skill shortages, seasonal workloads and  
1040 special assignments and projects, with the expectation that the  
1041 worker's position will be terminated upon the completion of the  
1042 specified task or function.

1043 **SECTION 3.** Section 71-5-13, Mississippi Code of 1972, is  
1044 amended as follows:





1045           71-5-13. (1) The commission is hereby authorized to enter  
1046 into arrangements with the appropriate agencies of other states or  
1047 the federal government, whereby individuals performing services in  
1048 this and other states for a single employing unit under  
1049 circumstances not specifically provided for in Section 71-5-11,  
1050 subsection I, or under similar provisions in the unemployment  
1051 compensation laws of such other states, shall be deemed to be  
1052 engaged in employment performed entirely within this state or  
1053 within one (1) of such other states and whereby potential rights  
1054 to benefits accumulated under the unemployment compensation laws  
1055 of one or more states or under such a law of the federal  
1056 government, or both, may constitute the basis for the payment of  
1057 benefits through a single appropriate agency under terms which the  
1058 commission finds will be fair and reasonable as to all affected  
1059 interests and will not result in any substantial loss to the fund.

1060           (2) The commission is also authorized to enter into  
1061 arrangements with the appropriate agencies of other states or of  
1062 the federal government;

1063           (a) Whereby wages or services upon the basis of which  
1064 an individual may become entitled to benefits under the  
1065 unemployment compensation law of another state or of the federal  
1066 government shall be deemed to be wages for employment by employers  
1067 for the purposes of Sections 71-5-501 through 71-5-507 and Section  
1068 71-5-511(d), provided such other state agency or agency of the  
1069 federal government has agreed to reimburse the fund for such  
1070 portion of benefits paid under this chapter upon the basis of such  
1071 wages or services as the commission finds will be fair and  
1072 reasonable as to all affected interests; and

1073           (b) Whereby the commission will reimburse other state  
1074 or federal agencies charged with the administration of  
1075 unemployment compensation laws with such reasonable portion of  
1076 benefits paid under the law of any such other states or of the  
1077 federal government, upon the basis of employment or wages for



1078 employment by employers, as the commission finds will be fair and  
1079 reasonable as to all affected interests. Reimbursements so  
1080 payable shall be deemed to be benefits for the purposes of  
1081 Sections 71-5-451 through 71-5-459. The commission is hereby  
1082 authorized to make to other state or federal agencies, and receive  
1083 from such other state or federal agencies, reimbursements from or  
1084 to the fund, in accordance with arrangements pursuant to this  
1085 section.

1086 (3) The commission is also authorized, in its discretion, to  
1087 enter into or cooperate in arrangements with any federal agency  
1088 whereby the facilities and services of the personnel of the  
1089 commission may be utilized for the taking of claims and the  
1090 payment of unemployment compensation or allowances under any  
1091 federal law enacted for the benefit of discharged members of the  
1092 Armed Forces.

1093 (4) The commission shall participate in any arrangements for  
1094 the payment of compensation on the basis of combining an  
1095 individual's wages and employment covered under this chapter with  
1096 his wages and employment covered under the unemployment  
1097 compensation laws of other states which are approved by the United  
1098 States Secretary of Labor in consultation with the state  
1099 unemployment compensation agencies as reasonably calculated to  
1100 assure the prompt and full payment of compensation in such  
1101 situations and which include provisions for:

1102 (a) Applying the base period of a single state law to a  
1103 claim involving the combining of an individual's wages and  
1104 employment covered under two (2) or more state unemployment  
1105 compensation laws; and

1106 (b) Avoiding the duplicate use of wages and employment  
1107 by reason of such combining.

1108 **SECTION 4.** Section 71-5-355, Mississippi Code of 1972, is  
1109 amended as follows:



1110           71-5-355. (1) As used in this section, the following words  
1111 and phrases shall have the following meanings, unless the context  
1112 clearly requires otherwise:

1113           (a) "Tax year" means any period beginning on January 1  
1114 and ending on December 31 of a year.

1115           (b) "Computation date" means June 30 of any calendar  
1116 year immediately preceding the tax year during which the  
1117 particular contribution rates are effective.

1118           (c) "Effective date" means January 1 of the tax year.

1119           (d) Except as hereinafter provided, "payroll" means the  
1120 total of all wages paid for employment by an employer as defined  
1121 in Section 71-5-11, subsection H, plus the total of all  
1122 remuneration paid by such employer excluded from the definition of  
1123 wages by Section 71-5-351. For the computation of modified rates,  
1124 "payroll" means the total of all wages paid for employment by an  
1125 employer as defined in Section 71-5-11, subsection H.

1126           (e) For the computation of modified rates, "eligible  
1127 employer" means an employer whose experience-rating record has  
1128 been chargeable with benefits throughout the thirty-six (36)  
1129 consecutive calendar-month period ending on the computation date,  
1130 except that any employer who has not been subject to the  
1131 Mississippi Employment Security Law for a period of time  
1132 sufficient to meet the thirty-six (36) consecutive calendar-month  
1133 requirement shall be an eligible employer if his experience-rating  
1134 record has been chargeable throughout not less than the twelve  
1135 (12) consecutive calendar-month period ending on the computation  
1136 date. No employer shall be considered eligible for a contribution  
1137 rate less than five and four-tenths percent (5.4%) with respect to  
1138 any tax year, who has failed to file any two (2) quarterly reports  
1139 within the qualifying period by September 30 following the  
1140 computation date. No employer or employing unit shall be eligible  
1141 for a contribution rate of less than five and four-tenths percent  
1142 (5.4%) for the tax year in which the employing unit is found by



1143 the commission to be in violation of Section 71-5-19(2) or (3) and  
1144 for the next two (2) succeeding tax years. No representative of  
1145 such employing unit who was a party to a violation as described in  
1146 Section 71-5-19(2) or (3), if such representative was or is an  
1147 employing unit in this state, shall be eligible for a  
1148 contributions rate of less than five and four-tenths percent  
1149 (5.4%) for the tax year in which such violation was detected by  
1150 the commission and for the next two (2) succeeding tax years.

1151 (f) With respect to any tax year, "reserve ratio" means  
1152 the ratio which the total amount available for the payment of  
1153 benefits in the Unemployment Compensation Fund, excluding any  
1154 amount which has been credited to the account of this state under  
1155 Section 903 of the Social Security Act, as amended, and which has  
1156 been appropriated for the expenses of administration pursuant to  
1157 Section 71-5-457 whether or not withdrawn from such account, on  
1158 November 1 of each calendar year bears to the aggregate of the  
1159 taxable payrolls of all employers for the twelve (12) calendar  
1160 months ending on June 30 next preceding.

1161 (g) "Modified rates" means the rates of employer  
1162 contributions determined under the provisions of this chapter and  
1163 the rates of newly subject employers, as provided in Section  
1164 71-5-353.

1165 (h) For the computation of modified rates, "qualifying  
1166 period" means a period of not less than the thirty-six (36)  
1167 consecutive calendar months ending on the computation date  
1168 throughout which an employer's experience-rating record has been  
1169 chargeable with benefits; except that with respect to any eligible  
1170 employer who has not been subject to this article for a period of  
1171 time sufficient to meet the thirty-six (36) consecutive  
1172 calendar-month requirement, "qualifying period" means the period  
1173 ending on the computation date throughout which his  
1174 experience-rating record has been chargeable with benefits, but in  
1175 no event less than the twelve (12) consecutive calendar-month



1176 period ending on the computation date throughout which his  
1177 experience-rating record has been so chargeable.

1178 (i) The "exposure criterion" (EC) is defined as the  
1179 cash balance of the Unemployment Compensation Fund which is  
1180 available for the payment of benefits as of November 1 of each  
1181 calendar year, divided by the total wages, exclusive of wages paid  
1182 by all state agencies, all political subdivisions, reimbursable  
1183 nonprofit corporations, and tax exempt public service employment,  
1184 for the twelve-month period ending June 30 immediately preceding  
1185 such date. The EC shall be computed to four (4) decimal places.

1186 (j) The "cost rate criterion" (CRC) is defined as  
1187 follows: Beginning with January 1974, the benefits paid for the  
1188 twelve-month period ending December 1974 are summed and divided by  
1189 the total wages for the twelve-month period ending on June 30,  
1190 1975. Similar ratios are computed by subtracting the earliest  
1191 month's benefit payments and adding the benefits of the next month  
1192 in the sequence and dividing each sum of twelve (12) months'  
1193 benefits by the total wages for the twelve-month period ending on  
1194 the June 30 which is nearest to the final month of the period used  
1195 to compute the numerator. If December is the final month of the  
1196 period used to compute the numerator, then the twelve-month period  
1197 ending the following June 30 will be used for the denominator.  
1198 The highest value of these ratios beginning with the ratio for  
1199 benefits paid in calendar year 1974 is the cost rate criterion.  
1200 The cost rate criterion shall be computed to four (4) decimal  
1201 places. Benefits and total wages used in the computation of the  
1202 cost rate criterion shall exclude all benefits and total wages  
1203 applicable to state agencies, political subdivisions, reimbursable  
1204 nonprofit corporations, and tax exempt PSE employment.

1205 (k) "Size of fund index" (SOFI) is defined as the ratio  
1206 of the EC to the CRC.



1207           (1) No employer's contribution rate shall exceed five  
1208 and four-tenths percent (5.4%), nor be less than four-tenths of  
1209 one percent (.4%).

1210           (2) Modified rates:

1211           (a) For any tax year, when the reserve ratio on the  
1212 preceding November 1, in the case of any tax year, equals or  
1213 exceeds four percent (4%), the modified rates, as hereinafter  
1214 prescribed, shall be in effect.

1215           (b) Modified rates shall be determined for the tax year  
1216 for each eligible employer on the basis of his experience-rating  
1217 record in the following manner:

1218           (i) The commission shall maintain an  
1219 experience-rating record for each employer. Nothing in this  
1220 chapter shall be construed to grant any employer or individuals  
1221 performing services for him any prior claim or rights to the  
1222 amounts paid by the employer into the fund.

1223           (ii) Benefits paid to an eligible individual shall  
1224 be charged against the experience-rating record of his base period  
1225 employers in the proportion to which the wages paid by each base  
1226 period employer bears to the total wages paid to the individual by  
1227 all the base period employers, provided that benefits shall not be  
1228 charged to an employer's experience-rating record if the  
1229 commission finds that the individual:

1230                   1. Voluntarily left the employ of such  
1231 employer without good cause attributable to the employer;

1232                   2. Was discharged by such employer for  
1233 misconduct connected with his work;

1234                   3. Refused an offer of suitable work by such  
1235 employer without good cause, and the commission further finds that  
1236 such benefits are based on wages for employment for such employer  
1237 prior to such voluntary leaving, discharge or refusal of suitable  
1238 work, as the case may be; \* \* \*



1239                   4. Had base period wages which included wages  
1240 for previously uncovered services as defined in Section  
1241 71-5-511(d) to the extent that the Unemployment Compensation Fund  
1242 is reimbursed for such benefits pursuant to Section 121 of Public  
1243 Law 94-566;

1244                   5. Extended benefits paid under the  
1245 provisions of Section 71-5-541 which are not reimbursable from  
1246 federal funds shall be charged to the experience-rating record of  
1247 base period employers;

1248                   6. Is still working for such employer on a  
1249 regular part-time basis under the same employment conditions as  
1250 hired. Provided, however, that benefits shall be charged against  
1251 an employer if an eligible individual is paid benefits who is  
1252 still working for such employer on a part-time "as-needed" basis;

1253                   7. Was hired to replace a United States  
1254 serviceman or servicewoman called into active duty and was laid  
1255 off upon the return to work by that serviceman or servicewoman,  
1256 unless such employer is a state agency or other political  
1257 subdivision or instrumentality of the state;

1258                   8. Was paid benefits during any week while in  
1259 training with the approval of the commission, under the provisions  
1260 of Section 71-5-B, or for any week while in training approved  
1261 under Section 236(a)(1) of the Trade Act of 1974, under the  
1262 provisions of Section 71-5-C; or

1263                   9. Is not required to serve the one-week  
1264 waiting period as described in Section 71-5-505(2). In that  
1265 event, only the benefits paid in lieu of the waiting period week  
1266 may be noncharged.

1267                   (iii) The commission shall compute a benefit ratio  
1268 for each eligible employer, which shall be the quotient obtained  
1269 by dividing the total benefits charged to his experience-rating  
1270 record during the period his experience-rating record has been  
1271 chargeable, but not less than the twelve (12) consecutive



1272 calendar-month period nor more than the thirty-six (36)  
 1273 consecutive calendar-month period ending on the computation date,  
 1274 by his total taxable payroll for the same period on which all  
 1275 contributions due have been paid on or before the September 30  
 1276 immediately following the computation date. Such benefit ratio  
 1277 shall be computed to the tenth of a percent (.1%), rounding any  
 1278 remainder to the next higher tenth.

1279 If for the calendar year 1995, or any calendar year  
 1280 thereafter, the size of fund index (SOFI), as defined in this  
 1281 section, shall have computed for such calendar year at 1.75 or  
 1282 above, for purposes of adjustment of the general experience rate  
 1283 for such calendar year, then Table 6 or one of the tables  
 1284 subsequent to Table 6 shall be applied, according to their  
 1285 provisions:

1286 TABLE 1

1287 ILLUSTRATES A .10% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE  
 1288 BASED ON A SOFI FACTOR OF 1.51 OR ABOVE BUT LESS THAN 1.55

| 1289 | A                   | B                                 |
|------|---------------------|-----------------------------------|
| 1290 | If Benefit Ratio is | The Individual Experience Rate is |
| 1291 | 0.0%                | 0.10%                             |
| 1292 | 0.1                 | 0.10                              |
| 1293 | 0.2                 | 0.10                              |
| 1294 | 0.3                 | 0.20                              |
| 1295 | 0.4                 | 0.30                              |
| 1296 | 0.5                 | 0.40                              |
| 1297 | 0.6                 | 0.50                              |
| 1298 | 0.7                 | 0.60                              |
| 1299 | 0.8                 | 0.70                              |
| 1300 | 0.9                 | 0.80                              |
| 1301 | 1.0                 | 0.90                              |
| 1302 | 1.1                 | 1.00                              |
| 1303 | 1.2                 | 1.10                              |
| 1304 | 1.3                 | 1.20                              |





|      |     |      |
|------|-----|------|
| 1305 | 1.4 | 1.30 |
| 1306 | 1.5 | 1.40 |
| 1307 | 1.6 | 1.50 |
| 1308 | 1.7 | 1.60 |
| 1309 | 1.8 | 1.70 |
| 1310 | 1.9 | 1.80 |
| 1311 | 2.0 | 1.90 |
| 1312 | 2.1 | 2.00 |
| 1313 | 2.2 | 2.10 |
| 1314 | 2.3 | 2.20 |
| 1315 | 2.4 | 2.30 |
| 1316 | 2.5 | 2.40 |
| 1317 | 2.6 | 2.50 |
| 1318 | 2.7 | 2.60 |
| 1319 | 2.8 | 2.70 |
| 1320 | 2.9 | 2.80 |
| 1321 | 3.0 | 2.90 |
| 1322 | 3.1 | 3.00 |
| 1323 | 3.2 | 3.10 |
| 1324 | 3.3 | 3.20 |
| 1325 | 3.4 | 3.30 |
| 1326 | 3.5 | 3.40 |
| 1327 | 3.6 | 3.50 |
| 1328 | 3.7 | 3.60 |
| 1329 | 3.8 | 3.70 |
| 1330 | 3.9 | 3.80 |
| 1331 | 4.0 | 3.90 |
| 1332 | 4.1 | 4.00 |
| 1333 | 4.2 | 4.10 |
| 1334 | 4.3 | 4.20 |
| 1335 | 4.4 | 4.30 |
| 1336 | 4.5 | 4.40 |
| 1337 | 4.6 | 4.50 |



|      |               |      |
|------|---------------|------|
| 1338 | 4.7           | 4.60 |
| 1339 | 4.8           | 4.70 |
| 1340 | 4.9           | 4.80 |
| 1341 | 5.0           | 4.90 |
| 1342 | 5.1           | 5.00 |
| 1343 | 5.2           | 5.10 |
| 1344 | 5.3           | 5.20 |
| 1345 | 5.4           | 5.30 |
| 1346 | 5.5 and above | 5.40 |

TABLE 2

ILLUSTRATES A .20% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE  
BASED ON A SOFI FACTOR OF 1.55 OR ABOVE BUT LESS THAN 1.60

|      | A                   | B                                 |
|------|---------------------|-----------------------------------|
|      | If Benefit Ratio is | The Individual Experience Rate is |
| 1350 |                     |                                   |
| 1351 |                     |                                   |
| 1352 | 0.0%                | 0.10%                             |
| 1353 | 0.1                 | 0.10                              |
| 1354 | 0.2                 | 0.10                              |
| 1355 | 0.3                 | 0.10                              |
| 1356 | 0.4                 | 0.20                              |
| 1357 | 0.5                 | 0.30                              |
| 1358 | 0.6                 | 0.40                              |
| 1359 | 0.7                 | 0.50                              |
| 1360 | 0.8                 | 0.60                              |
| 1361 | 0.9                 | 0.70                              |
| 1362 | 1.0                 | 0.80                              |
| 1363 | 1.1                 | 0.90                              |
| 1364 | 1.2                 | 1.00                              |
| 1365 | 1.3                 | 1.10                              |
| 1366 | 1.4                 | 1.20                              |
| 1367 | 1.5                 | 1.30                              |
| 1368 | 1.6                 | 1.40                              |
| 1369 | 1.7                 | 1.50                              |
| 1370 | 1.8                 | 1.60                              |



|      |     |      |
|------|-----|------|
| 1371 | 1.9 | 1.70 |
| 1372 | 2.0 | 1.80 |
| 1373 | 2.1 | 1.90 |
| 1374 | 2.2 | 2.00 |
| 1375 | 2.3 | 2.10 |
| 1376 | 2.4 | 2.20 |
| 1377 | 2.5 | 2.30 |
| 1378 | 2.6 | 2.40 |
| 1379 | 2.7 | 2.50 |
| 1380 | 2.8 | 2.60 |
| 1381 | 2.9 | 2.70 |
| 1382 | 3.0 | 2.80 |
| 1383 | 3.1 | 2.90 |
| 1384 | 3.2 | 3.00 |
| 1385 | 3.3 | 3.10 |
| 1386 | 3.4 | 3.20 |
| 1387 | 3.5 | 3.30 |
| 1388 | 3.6 | 3.40 |
| 1389 | 3.7 | 3.50 |
| 1390 | 3.8 | 3.60 |
| 1391 | 3.9 | 3.70 |
| 1392 | 4.0 | 3.80 |
| 1393 | 4.1 | 3.90 |
| 1394 | 4.2 | 4.00 |
| 1395 | 4.3 | 4.10 |
| 1396 | 4.4 | 4.20 |
| 1397 | 4.5 | 4.30 |
| 1398 | 4.6 | 4.40 |
| 1399 | 4.7 | 4.50 |
| 1400 | 4.8 | 4.60 |
| 1401 | 4.9 | 4.70 |
| 1402 | 5.0 | 4.80 |
| 1403 | 5.1 | 4.90 |



|      |               |      |
|------|---------------|------|
| 1404 | 5.2           | 5.00 |
| 1405 | 5.3           | 5.10 |
| 1406 | 5.4           | 5.20 |
| 1407 | 5.5           | 5.30 |
| 1408 | 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 |
| 1412 |                     |                                   |
| 1413 |                     |                                   |
| 1414 | 0.0%                | 0.10%                             |
| 1415 | 0.1                 | 0.10                              |
| 1416 | 0.2                 | 0.10                              |
| 1417 | 0.3                 | 0.10                              |
| 1418 | 0.4                 | 0.10                              |
| 1419 | 0.5                 | 0.20                              |
| 1420 | 0.6                 | 0.30                              |
| 1421 | 0.7                 | 0.40                              |
| 1422 | 0.8                 | 0.50                              |
| 1423 | 0.9                 | 0.60                              |
| 1424 | 1.0                 | 0.70                              |
| 1425 | 1.1                 | 0.80                              |
| 1426 | 1.2                 | 0.90                              |
| 1427 | 1.3                 | 1.00                              |
| 1428 | 1.4                 | 1.10                              |
| 1429 | 1.5                 | 1.20                              |
| 1430 | 1.6                 | 1.30                              |
| 1431 | 1.7                 | 1.40                              |
| 1432 | 1.8                 | 1.50                              |
| 1433 | 1.9                 | 1.60                              |
| 1434 | 2.0                 | 1.70                              |
| 1435 | 2.1                 | 1.80                              |
| 1436 | 2.2                 | 1.90                              |



|      |     |      |
|------|-----|------|
| 1437 | 2.3 | 2.00 |
| 1438 | 2.4 | 2.10 |
| 1439 | 2.5 | 2.20 |
| 1440 | 2.6 | 2.30 |
| 1441 | 2.7 | 2.40 |
| 1442 | 2.8 | 2.50 |
| 1443 | 2.9 | 2.60 |
| 1444 | 3.0 | 2.70 |
| 1445 | 3.1 | 2.80 |
| 1446 | 3.2 | 2.90 |
| 1447 | 3.3 | 3.00 |
| 1448 | 3.4 | 3.10 |
| 1449 | 3.5 | 3.20 |
| 1450 | 3.6 | 3.30 |
| 1451 | 3.7 | 3.40 |
| 1452 | 3.8 | 3.50 |
| 1453 | 3.9 | 3.60 |
| 1454 | 4.0 | 3.70 |
| 1455 | 4.1 | 3.80 |
| 1456 | 4.2 | 3.90 |
| 1457 | 4.3 | 4.00 |
| 1458 | 4.4 | 4.10 |
| 1459 | 4.5 | 4.20 |
| 1460 | 4.6 | 4.30 |
| 1461 | 4.7 | 4.40 |
| 1462 | 4.8 | 4.50 |
| 1463 | 4.9 | 4.60 |
| 1464 | 5.0 | 4.70 |
| 1465 | 5.1 | 4.80 |
| 1466 | 5.2 | 4.90 |
| 1467 | 5.3 | 5.00 |
| 1468 | 5.4 | 5.10 |
| 1469 | 5.5 | 5.20 |



1470 5.6 5.30

1471 5.7 and above 5.40

1472 TABLE 4

1473 ILLUSTRATES A .40% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE

1474 BASED ON A SOFI FACTOR OF 1.65 OR ABOVE BUT LESS THAN 1.70

| 1475 | A                   | B                                 |
|------|---------------------|-----------------------------------|
| 1476 | If Benefit Ratio is | The Individual Experience Rate is |
| 1477 | 0.0%                | 0.10%                             |
| 1478 | 0.1                 | 0.10                              |
| 1479 | 0.2                 | 0.10                              |
| 1480 | 0.3                 | 0.10                              |
| 1481 | 0.4                 | 0.10                              |
| 1482 | 0.5                 | 0.10                              |
| 1483 | 0.6                 | 0.20                              |
| 1484 | 0.7                 | 0.30                              |
| 1485 | 0.8                 | 0.40                              |
| 1486 | 0.9                 | 0.50                              |
| 1487 | 1.0                 | 0.60                              |
| 1488 | 1.1                 | 0.70                              |
| 1489 | 1.2                 | 0.80                              |
| 1490 | 1.3                 | 0.90                              |
| 1491 | 1.4                 | 1.00                              |
| 1492 | 1.5                 | 1.10                              |
| 1493 | 1.6                 | 1.20                              |
| 1494 | 1.7                 | 1.30                              |
| 1495 | 1.8                 | 1.40                              |
| 1496 | 1.9                 | 1.50                              |
| 1497 | 2.0                 | 1.60                              |
| 1498 | 2.1                 | 1.70                              |
| 1499 | 2.2                 | 1.80                              |
| 1500 | 2.3                 | 1.90                              |
| 1501 | 2.4                 | 2.00                              |
| 1502 | 2.5                 | 2.10                              |



|      |               |      |
|------|---------------|------|
| 1503 | 2.6           | 2.20 |
| 1504 | 2.7           | 2.30 |
| 1505 | 2.8           | 2.40 |
| 1506 | 2.9           | 2.50 |
| 1507 | 3.0           | 2.60 |
| 1508 | 3.1           | 2.70 |
| 1509 | 3.2           | 2.80 |
| 1510 | 3.3           | 2.90 |
| 1511 | 3.4           | 3.00 |
| 1512 | 3.5           | 3.10 |
| 1513 | 3.6           | 3.20 |
| 1514 | 3.7           | 3.30 |
| 1515 | 3.8           | 3.40 |
| 1516 | 3.9           | 3.50 |
| 1517 | 4.0           | 3.60 |
| 1518 | 4.1           | 3.70 |
| 1519 | 4.2           | 3.80 |
| 1520 | 4.3           | 3.90 |
| 1521 | 4.4           | 4.00 |
| 1522 | 4.5           | 4.10 |
| 1523 | 4.6           | 4.20 |
| 1524 | 4.7           | 4.30 |
| 1525 | 4.8           | 4.40 |
| 1526 | 4.9           | 4.50 |
| 1527 | 5.0           | 4.60 |
| 1528 | 5.1           | 4.70 |
| 1529 | 5.2           | 4.80 |
| 1530 | 5.3           | 4.90 |
| 1531 | 5.4           | 5.00 |
| 1532 | 5.5           | 5.10 |
| 1533 | 5.6           | 5.20 |
| 1534 | 5.7           | 5.30 |
| 1535 | 5.8 and above | 5.40 |



1536 TABLE 5  
 1537 ILLUSTRATES A .50% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE  
 1538 BASED ON A SOFI FACTOR OF 1.70 OR ABOVE BUT LESS THAN 1.75

| 1539 | A                   | B                                 |
|------|---------------------|-----------------------------------|
| 1540 | If Benefit Ratio is | The Individual Experience Rate is |
| 1541 | 0.0%                | 0.10%                             |
| 1542 | 0.1                 | 0.10                              |
| 1543 | 0.2                 | 0.10                              |
| 1544 | 0.3                 | 0.10                              |
| 1545 | 0.4                 | 0.10                              |
| 1546 | 0.5                 | 0.10                              |
| 1547 | 0.6                 | 0.10                              |
| 1548 | 0.7                 | 0.20                              |
| 1549 | 0.8                 | 0.30                              |
| 1550 | 0.9                 | 0.40                              |
| 1551 | 1.0                 | 0.50                              |
| 1552 | 1.1                 | 0.60                              |
| 1553 | 1.2                 | 0.70                              |
| 1554 | 1.3                 | 0.80                              |
| 1555 | 1.4                 | 0.90                              |
| 1556 | 1.5                 | 1.00                              |
| 1557 | 1.6                 | 1.10                              |
| 1558 | 1.7                 | 1.20                              |
| 1559 | 1.8                 | 1.30                              |
| 1560 | 1.9                 | 1.40                              |
| 1561 | 2.0                 | 1.50                              |
| 1562 | 2.1                 | 1.60                              |
| 1563 | 2.2                 | 1.70                              |
| 1564 | 2.3                 | 1.80                              |
| 1565 | 2.4                 | 1.90                              |
| 1566 | 2.5                 | 2.00                              |
| 1567 | 2.6                 | 2.10                              |
| 1568 | 2.7                 | 2.20                              |





|      |               |      |
|------|---------------|------|
| 1569 | 2.8           | 2.30 |
| 1570 | 2.9           | 2.40 |
| 1571 | 3.0           | 2.50 |
| 1572 | 3.1           | 2.60 |
| 1573 | 3.2           | 2.70 |
| 1574 | 3.3           | 2.80 |
| 1575 | 3.4           | 2.90 |
| 1576 | 3.5           | 3.00 |
| 1577 | 3.6           | 3.10 |
| 1578 | 3.7           | 3.20 |
| 1579 | 3.8           | 3.30 |
| 1580 | 3.9           | 3.40 |
| 1581 | 4.0           | 3.50 |
| 1582 | 4.1           | 3.60 |
| 1583 | 4.2           | 3.70 |
| 1584 | 4.3           | 3.80 |
| 1585 | 4.4           | 3.90 |
| 1586 | 4.5           | 4.00 |
| 1587 | 4.6           | 4.10 |
| 1588 | 4.7           | 4.20 |
| 1589 | 4.8           | 4.30 |
| 1590 | 4.9           | 4.40 |
| 1591 | 5.0           | 4.50 |
| 1592 | 5.1           | 4.60 |
| 1593 | 5.2           | 4.70 |
| 1594 | 5.3           | 4.80 |
| 1595 | 5.4           | 4.90 |
| 1596 | 5.5           | 5.00 |
| 1597 | 5.6           | 5.10 |
| 1598 | 5.7           | 5.20 |
| 1599 | 5.8           | 5.30 |
| 1600 | 5.9 and above | 5.40 |

TABLE 6



1602 ILLUSTRATES A .60% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE  
1603 BASED ON A SOFI FACTOR OF 1.75 OR ABOVE BUT LESS THAN 1.80

| 1604 | A                   | B                                 |
|------|---------------------|-----------------------------------|
| 1605 | If Benefit Ratio is | The Individual Experience Rate is |
| 1606 | 0.0%                | 0.10%                             |
| 1607 | 0.1                 | 0.10                              |
| 1608 | 0.2                 | 0.10                              |
| 1609 | 0.3                 | 0.10                              |
| 1610 | 0.4                 | 0.10                              |
| 1611 | 0.5                 | 0.10                              |
| 1612 | 0.6                 | 0.10                              |
| 1613 | 0.7                 | 0.10                              |
| 1614 | 0.8                 | 0.20                              |
| 1615 | 0.9                 | 0.30                              |
| 1616 | 1.0                 | 0.40                              |
| 1617 | 1.1                 | 0.50                              |
| 1618 | 1.2                 | 0.60                              |
| 1619 | 1.3                 | 0.70                              |
| 1620 | 1.4                 | 0.80                              |
| 1621 | 1.5                 | 0.90                              |
| 1622 | 1.6                 | 1.00                              |
| 1623 | 1.7                 | 1.10                              |
| 1624 | 1.8                 | 1.20                              |
| 1625 | 1.9                 | 1.30                              |
| 1626 | 2.0                 | 1.40                              |
| 1627 | 2.1                 | 1.50                              |
| 1628 | 2.2                 | 1.60                              |
| 1629 | 2.3                 | 1.70                              |
| 1630 | 2.4                 | 1.80                              |
| 1631 | 2.5                 | 1.90                              |
| 1632 | 2.6                 | 2.00                              |
| 1633 | 2.7                 | 2.10                              |
| 1634 | 2.8                 | 2.20                              |



|      |               |      |
|------|---------------|------|
| 1635 | 2.9           | 2.30 |
| 1636 | 3.0           | 2.40 |
| 1637 | 3.1           | 2.50 |
| 1638 | 3.2           | 2.60 |
| 1639 | 3.3           | 2.70 |
| 1640 | 3.4           | 2.80 |
| 1641 | 3.5           | 2.90 |
| 1642 | 3.6           | 3.00 |
| 1643 | 3.7           | 3.10 |
| 1644 | 3.8           | 3.20 |
| 1645 | 3.9           | 3.30 |
| 1646 | 4.0           | 3.40 |
| 1647 | 4.1           | 3.50 |
| 1648 | 4.2           | 3.60 |
| 1649 | 4.3           | 3.70 |
| 1650 | 4.4           | 3.80 |
| 1651 | 4.5           | 3.90 |
| 1652 | 4.6           | 4.00 |
| 1653 | 4.7           | 4.10 |
| 1654 | 4.8           | 4.20 |
| 1655 | 4.9           | 4.30 |
| 1656 | 5.0           | 4.40 |
| 1657 | 5.1           | 4.50 |
| 1658 | 5.2           | 4.60 |
| 1659 | 5.3           | 4.70 |
| 1660 | 5.4           | 4.80 |
| 1661 | 5.5           | 4.90 |
| 1662 | 5.6           | 5.00 |
| 1663 | 5.7           | 5.10 |
| 1664 | 5.8           | 5.20 |
| 1665 | 5.9           | 5.30 |
| 1666 | 6.0 and above | 5.40 |

TABLE 7



1668 ILLUSTRATES A .70% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE

1669 BASED ON A SOFI FACTOR OF 1.80 OR ABOVE BUT LESS THAN 1.85

| 1670 | A                   | B                                 |
|------|---------------------|-----------------------------------|
| 1671 | If Benefit Ratio is | The Individual Experience Rate is |
| 1672 | 0.0%                | 0.10%                             |
| 1673 | 0.1                 | 0.10                              |
| 1674 | 0.2                 | 0.10                              |
| 1675 | 0.3                 | 0.10                              |
| 1676 | 0.4                 | 0.10                              |
| 1677 | 0.5                 | 0.10                              |
| 1678 | 0.6                 | 0.10                              |
| 1679 | 0.7                 | 0.10                              |
| 1680 | 0.8                 | 0.10                              |
| 1681 | 0.9                 | 0.20                              |
| 1682 | 1.0                 | 0.30                              |
| 1683 | 1.1                 | 0.40                              |
| 1684 | 1.2                 | 0.50                              |
| 1685 | 1.3                 | 0.60                              |
| 1686 | 1.4                 | 0.70                              |
| 1687 | 1.5                 | 0.80                              |
| 1688 | 1.6                 | 0.90                              |
| 1689 | 1.7                 | 1.00                              |
| 1690 | 1.8                 | 1.10                              |
| 1691 | 1.9                 | 1.20                              |
| 1692 | 2.0                 | 1.30                              |
| 1693 | 2.1                 | 1.40                              |
| 1694 | 2.2                 | 1.50                              |
| 1695 | 2.3                 | 1.60                              |
| 1696 | 2.4                 | 1.70                              |
| 1697 | 2.5                 | 1.80                              |
| 1698 | 2.6                 | 1.90                              |
| 1699 | 2.7                 | 2.00                              |
| 1700 | 2.8                 | 2.10                              |



|      |               |      |
|------|---------------|------|
| 1701 | 2.9           | 2.20 |
| 1702 | 3.0           | 2.30 |
| 1703 | 3.1           | 2.40 |
| 1704 | 3.2           | 2.50 |
| 1705 | 3.3           | 2.60 |
| 1706 | 3.4           | 2.70 |
| 1707 | 3.5           | 2.80 |
| 1708 | 3.6           | 2.90 |
| 1709 | 3.7           | 3.00 |
| 1710 | 3.8           | 3.10 |
| 1711 | 3.9           | 3.20 |
| 1712 | 4.0           | 3.30 |
| 1713 | 4.1           | 3.40 |
| 1714 | 4.2           | 3.50 |
| 1715 | 4.3           | 3.60 |
| 1716 | 4.4           | 3.70 |
| 1717 | 4.5           | 3.80 |
| 1718 | 4.6           | 3.90 |
| 1719 | 4.7           | 4.00 |
| 1720 | 4.8           | 4.10 |
| 1721 | 4.9           | 4.20 |
| 1722 | 5.0           | 4.30 |
| 1723 | 5.1           | 4.40 |
| 1724 | 5.2           | 4.50 |
| 1725 | 5.3           | 4.60 |
| 1726 | 5.4           | 4.70 |
| 1727 | 5.5           | 4.80 |
| 1728 | 5.6           | 4.90 |
| 1729 | 5.7           | 5.00 |
| 1730 | 5.8           | 5.10 |
| 1731 | 5.9           | 5.20 |
| 1732 | 6.0           | 5.30 |
| 1733 | 6.1 and above | 5.40 |



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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 |
| 0.0%                | 0.10%                             |
| 0.1                 | 0.10                              |
| 0.2                 | 0.10                              |
| 0.3                 | 0.10                              |
| 0.4                 | 0.10                              |
| 0.5                 | 0.10                              |
| 0.6                 | 0.10                              |
| 0.7                 | 0.10                              |
| 0.8                 | 0.10                              |
| 0.9                 | 0.10                              |
| 1.0                 | 0.20                              |
| 1.1                 | 0.30                              |
| 1.2                 | 0.40                              |
| 1.3                 | 0.50                              |
| 1.4                 | 0.60                              |
| 1.5                 | 0.70                              |
| 1.6                 | 0.80                              |
| 1.7                 | 0.90                              |
| 1.8                 | 1.00                              |
| 1.9                 | 1.10                              |
| 2.0                 | 1.20                              |
| 2.1                 | 1.30                              |
| 2.2                 | 1.40                              |
| 2.3                 | 1.50                              |
| 2.4                 | 1.60                              |
| 2.5                 | 1.70                              |
| 2.6                 | 1.80                              |
| 2.7                 | 1.90                              |



|      |     |      |
|------|-----|------|
| 1767 | 2.8 | 2.00 |
| 1768 | 2.9 | 2.10 |
| 1769 | 3.0 | 2.20 |
| 1770 | 3.1 | 2.30 |
| 1771 | 3.2 | 2.40 |
| 1772 | 3.3 | 2.50 |
| 1773 | 3.4 | 2.60 |
| 1774 | 3.5 | 2.70 |
| 1775 | 3.6 | 2.80 |
| 1776 | 3.7 | 2.90 |
| 1777 | 3.8 | 3.00 |
| 1778 | 3.9 | 3.10 |
| 1779 | 4.0 | 3.20 |
| 1780 | 4.1 | 3.30 |
| 1781 | 4.2 | 3.40 |
| 1782 | 4.3 | 3.50 |
| 1783 | 4.4 | 3.60 |
| 1784 | 4.5 | 3.70 |
| 1785 | 4.6 | 3.80 |
| 1786 | 4.7 | 3.90 |
| 1787 | 4.8 | 4.00 |
| 1788 | 4.9 | 4.10 |
| 1789 | 5.0 | 4.20 |
| 1790 | 5.1 | 4.30 |
| 1791 | 5.2 | 4.40 |
| 1792 | 5.3 | 4.50 |
| 1793 | 5.4 | 4.60 |
| 1794 | 5.5 | 4.70 |
| 1795 | 5.6 | 4.80 |
| 1796 | 5.7 | 4.90 |
| 1797 | 5.8 | 5.00 |
| 1798 | 5.9 | 5.10 |
| 1799 | 6.0 | 5.20 |



|      |               |      |
|------|---------------|------|
| 1800 | 6.1           | 5.30 |
| 1801 | 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

| 1805 | A                   | B                                 |
|------|---------------------|-----------------------------------|
| 1806 | If Benefit Ratio is | The Individual Experience Rate is |
| 1807 | 0.0%                | 0.10%                             |
| 1808 | 0.1                 | 0.10                              |
| 1809 | 0.2                 | 0.10                              |
| 1810 | 0.3                 | 0.10                              |
| 1811 | 0.4                 | 0.10                              |
| 1812 | 0.5                 | 0.10                              |
| 1813 | 0.6                 | 0.10                              |
| 1814 | 0.7                 | 0.10                              |
| 1815 | 0.8                 | 0.10                              |
| 1816 | 0.9                 | 0.10                              |
| 1817 | 1.0                 | 0.10                              |
| 1818 | 1.1                 | 0.20                              |
| 1819 | 1.2                 | 0.30                              |
| 1820 | 1.3                 | 0.40                              |
| 1821 | 1.4                 | 0.50                              |
| 1822 | 1.5                 | 0.60                              |
| 1823 | 1.6                 | 0.70                              |
| 1824 | 1.7                 | 0.80                              |
| 1825 | 1.8                 | 0.90                              |
| 1826 | 1.9                 | 1.00                              |
| 1827 | 2.0                 | 1.10                              |
| 1828 | 2.1                 | 1.20                              |
| 1829 | 2.2                 | 1.30                              |
| 1830 | 2.3                 | 1.40                              |
| 1831 | 2.4                 | 1.50                              |
| 1832 | 2.5                 | 1.60                              |





|      |     |      |
|------|-----|------|
| 1833 | 2.6 | 1.70 |
| 1834 | 2.7 | 1.80 |
| 1835 | 2.8 | 1.90 |
| 1836 | 2.9 | 2.00 |
| 1837 | 3.0 | 2.10 |
| 1838 | 3.1 | 2.20 |
| 1839 | 3.2 | 2.30 |
| 1840 | 3.3 | 2.40 |
| 1841 | 3.4 | 2.50 |
| 1842 | 3.5 | 2.60 |
| 1843 | 3.6 | 2.70 |
| 1844 | 3.7 | 2.80 |
| 1845 | 3.8 | 2.90 |
| 1846 | 3.9 | 3.00 |
| 1847 | 4.0 | 3.10 |
| 1848 | 4.1 | 3.20 |
| 1849 | 4.2 | 3.30 |
| 1850 | 4.3 | 3.40 |
| 1851 | 4.4 | 3.50 |
| 1852 | 4.5 | 3.60 |
| 1853 | 4.6 | 3.70 |
| 1854 | 4.7 | 3.80 |
| 1855 | 4.8 | 3.90 |
| 1856 | 4.9 | 4.00 |
| 1857 | 5.0 | 4.10 |
| 1858 | 5.1 | 4.20 |
| 1859 | 5.2 | 4.30 |
| 1860 | 5.3 | 4.40 |
| 1861 | 5.4 | 4.50 |
| 1862 | 5.5 | 4.60 |
| 1863 | 5.6 | 4.70 |
| 1864 | 5.7 | 4.80 |
| 1865 | 5.8 | 4.90 |



|      |               |      |
|------|---------------|------|
| 1866 | 5.9           | 5.00 |
| 1867 | 6.0           | 5.10 |
| 1868 | 6.1           | 5.20 |
| 1869 | 6.2           | 5.30 |
| 1870 | 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

| 1874 | A                   | B                                 |
|------|---------------------|-----------------------------------|
| 1875 | If Benefit Ratio is | The Individual Experience Rate is |
| 1876 | 0.0%                | 0.10%                             |
| 1877 | 0.1                 | 0.10                              |
| 1878 | 0.2                 | 0.10                              |
| 1879 | 0.3                 | 0.10                              |
| 1880 | 0.4                 | 0.10                              |
| 1881 | 0.5                 | 0.10                              |
| 1882 | 0.6                 | 0.10                              |
| 1883 | 0.7                 | 0.10                              |
| 1884 | 0.8                 | 0.10                              |
| 1885 | 0.9                 | 0.10                              |
| 1886 | 1.0                 | 0.10                              |
| 1887 | 1.1                 | 0.10                              |
| 1888 | 1.2                 | 0.20                              |
| 1889 | 1.3                 | 0.30                              |
| 1890 | 1.4                 | 0.40                              |
| 1891 | 1.5                 | 0.50                              |
| 1892 | 1.6                 | 0.60                              |
| 1893 | 1.7                 | 0.70                              |
| 1894 | 1.8                 | 0.80                              |
| 1895 | 1.9                 | 0.90                              |
| 1896 | 2.0                 | 1.00                              |
| 1897 | 2.1                 | 1.10                              |
| 1898 | 2.2                 | 1.20                              |



|      |     |      |
|------|-----|------|
| 1899 | 2.3 | 1.30 |
| 1900 | 2.4 | 1.40 |
| 1901 | 2.5 | 1.50 |
| 1902 | 2.6 | 1.60 |
| 1903 | 2.7 | 1.70 |
| 1904 | 2.8 | 1.80 |
| 1905 | 2.9 | 1.90 |
| 1906 | 3.0 | 2.00 |
| 1907 | 3.1 | 2.10 |
| 1908 | 3.2 | 2.20 |
| 1909 | 3.3 | 2.30 |
| 1910 | 3.4 | 2.40 |
| 1911 | 3.5 | 2.50 |
| 1912 | 3.6 | 2.60 |
| 1913 | 3.7 | 2.70 |
| 1914 | 3.8 | 2.80 |
| 1915 | 3.9 | 2.90 |
| 1916 | 4.0 | 3.00 |
| 1917 | 4.1 | 3.10 |
| 1918 | 4.2 | 3.20 |
| 1919 | 4.3 | 3.30 |
| 1920 | 4.4 | 3.40 |
| 1921 | 4.5 | 3.50 |
| 1922 | 4.6 | 3.60 |
| 1923 | 4.7 | 3.70 |
| 1924 | 4.8 | 3.80 |
| 1925 | 4.9 | 3.90 |
| 1926 | 5.0 | 4.00 |
| 1927 | 5.1 | 4.10 |
| 1928 | 5.2 | 4.20 |
| 1929 | 5.3 | 4.30 |
| 1930 | 5.4 | 4.40 |
| 1931 | 5.5 | 4.50 |



|      |               |      |
|------|---------------|------|
| 1932 | 5.6           | 4.60 |
| 1933 | 5.7           | 4.70 |
| 1934 | 5.8           | 4.80 |
| 1935 | 5.9           | 4.90 |
| 1936 | 6.0           | 5.00 |
| 1937 | 6.1           | 5.10 |
| 1938 | 6.2           | 5.20 |
| 1939 | 6.3           | 5.30 |
| 1940 | 6.4 and above | 5.40 |

1941 (iv) 1. The contribution rate for each eligible  
1942 employer shall be the sum of two (2) rates: His individual  
1943 experience rate in the range from zero percent (0%) to five and  
1944 four-tenths percent (5.4%), plus a general experience rate. In no  
1945 event shall the resulting rate be in excess of five and  
1946 four-tenths percent (5.4%).

1947 2. The employer's individual experience rate  
1948 shall be equal to his benefit ratio as computed under subsection  
1949 (2) (b) (iii) above.

1950 3. The general experience rate shall be  
1951 determined in the following manner: The commission shall  
1952 determine annually, for the thirty-six (36) consecutive  
1953 calendar-month period ending on the computation date, the amount  
1954 of benefits which were not charged to the record of any employer  
1955 and of benefits which were ineffectively charged to the employer's  
1956 experience-rating record. For the purposes of subsection  
1957 (2) (b) (iv) 3, the term "ineffectively charged benefits" shall  
1958 include:

1959 The total of the amounts of benefits charged to the  
1960 experience-rating records of all eligible employers which caused  
1961 their benefit ratios to exceed five and four-tenths percent  
1962 (5.4%), the total of the amounts of benefits charged to the  
1963 experience-rating records of all ineligible employers which would  
1964 cause their benefit ratios to exceed five and four-tenths percent



1965 (5.4%) if they were eligible employers, and the total of the  
1966 amounts of benefits charged or chargeable to the experience-rating  
1967 record of any employer who has discontinued his business or whose  
1968 coverage has been terminated within such period; provided, that  
1969 solely for the purposes of determining the amounts of  
1970 ineffectively charged benefits as herein defined, a "benefit  
1971 ratio" shall be computed for each ineligible employer, which shall  
1972 be the quotient obtained by dividing the total benefits charged to  
1973 his experience-rating record throughout the period ending on the  
1974 computation date, during which his experience-rating record has  
1975 been chargeable with benefits, by his total taxable payroll for  
1976 the same period on which all contributions due have been paid on  
1977 or before the September 30 immediately following the computation  
1978 date; and provided further, that such benefit ratio shall be  
1979 computed to the tenth of one percent (.1%) and any remainder shall  
1980 be rounded to the next higher tenth. The ratio of the sum of  
1981 these amounts to the taxable wages paid during the same period by  
1982 all eligible employers whose benefit ratio did not exceed five and  
1983 four-tenths percent (5.4%), computed to the next higher tenth of  
1984 one percent (.1%), shall be the general experience rate.

1985                   4. The general experience rate shall be  
1986 adjusted by use of the size of fund index factor. This factor may  
1987 be positive or negative, and shall be determined as follows: From  
1988 the target SOFI of 1.50, subtract the simple average of the  
1989 current and preceding years' exposure criterions divided by the  
1990 cost rate criterion. The result is then multiplied by the product  
1991 of the CRC and total wages for the twelve-month period ending June  
1992 30 divided by the taxable wages for the twelve-month period ending  
1993 June 30. This is the percentage positive or negative added to the  
1994 general experience rate. This percentage is computed to one (1)  
1995 decimal place, and rounded to the next higher tenth.

1996                   5. Notwithstanding any other provisions of  
1997 subsection (2) (b) (iv), if the general experience rate for any tax



1998 year as computed and adjusted on the basis of the size of fund  
1999 index is a negative percentage, it shall be disregarded.

2000                   6. The commission shall include in its annual  
2001 rate notice to employers a brief explanation of the elements of  
2002 the general experience rate, and shall include in its regular  
2003 publications an annual analysis of benefits not charged to the  
2004 record of any employer, and of the benefit experience of employers  
2005 by industry group whose benefit ratio exceeds four percent (4%),  
2006 and of any other factors which may affect the size of the general  
2007 experience rate.

2008                   (v) When any employing unit in any manner succeeds  
2009 to or acquires the organization, trade, business or substantially  
2010 all the assets thereof of an employer, excepting any assets  
2011 retained by such employer incident to the liquidation of his  
2012 obligations, whether or not such acquiring employing unit was an  
2013 employer within the meaning of Section 71-5-11, subsection H,  
2014 prior to such acquisition, and continues such organization, trade  
2015 or business, the experience-rating and payroll records of the  
2016 predecessor employer shall be transferred as of the date of  
2017 acquisition to the successor employer for the purpose of rate  
2018 determination.

2019                   (vi) When any employing unit succeeds to or  
2020 acquires a distinct and severable portion of an organization,  
2021 trade or business, the experience-rating and payroll records of  
2022 such portion, if separately identifiable, shall be transferred to  
2023 the successor upon:

2024                   1. The mutual consent of the predecessor and  
2025 the successor;

2026                   2. Approval of the commission;

2027                   3. Continued operation of the transferred  
2028 portion by the successor after transfer; and

2029                   4. The execution and the filing with the  
2030 commission by the predecessor employer of a waiver relinquishing



2031 all rights to have the experience-rating and payroll records of  
2032 the transferred portion used for the purpose of determining  
2033 modified rates of contribution for such predecessor.

2034 (vii) If the successor was an employer subject to  
2035 this chapter prior to the date of acquisition, it shall continue  
2036 to pay contributions at the rate applicable to it from the date  
2037 the acquisition occurred until the end of the then current tax  
2038 year. If the successor was not an employer prior to the date of  
2039 acquisition, it shall pay contributions at the rate applicable to  
2040 the predecessor or, if more than one (1) predecessor and the same  
2041 rate is applicable to both, the rate applicable to the predecessor  
2042 or predecessors, from the date the acquisition occurred until the  
2043 end of the then current tax year. If the successor was not an  
2044 employer prior to the date the acquisition occurred and  
2045 simultaneously acquires the businesses of two (2) or more  
2046 employers to whom different rates of contributions are applicable,  
2047 it shall pay contributions from the date of the acquisition until  
2048 the end of the current tax year at a rate computed on the basis of  
2049 the combined experience-rating and payroll records of the  
2050 predecessors as of the computation date for such tax year. In all  
2051 cases the rate of contributions applicable to such successor for  
2052 each succeeding tax year shall be computed on the basis of the  
2053 combined experience-rating and payroll records of the successor  
2054 and the predecessor or predecessors.

2055 (viii) The commission shall notify each employer  
2056 quarterly of the benefits paid and charged to his  
2057 experience-rating record; and such notification, in the absence of  
2058 an application for redetermination filed within thirty (30) days  
2059 after the date of the mailing of such notice, shall be final,  
2060 conclusive and binding upon the employer for all purposes. A  
2061 redetermination, made after notice and opportunity for a fair  
2062 hearing, by a hearing officer designated by the commission who  
2063 shall consider and decide these and related applications and



2064 protests; and the finding of fact in connection therewith may be  
2065 introduced into any subsequent administrative or judicial  
2066 proceedings involving the determination of the rate of  
2067 contributions of any employer for any tax year, and shall be  
2068 entitled to the same finality as is provided in this subsection  
2069 with respect to the findings of fact in proceedings to redetermine  
2070 the contribution rate of an employer.

2071           (ix) The commission shall notify each employer of  
2072 his rate of contribution as determined for any tax year as soon as  
2073 reasonably possible after November 1 of the preceding year. Such  
2074 determination shall be final, conclusive and binding upon such  
2075 employer unless, within thirty (30) days after the date of the  
2076 mailing of such notice to his last known address, the employer  
2077 files with the commission an application for review and  
2078 redetermination of his contribution rate, setting forth his  
2079 reasons therefor. If the commission grants such review, the  
2080 employer shall be promptly notified thereof and shall be afforded  
2081 an opportunity for a fair hearing by a hearing officer designated  
2082 by the commission who shall consider and decide these and related  
2083 applications and protests; but no employer shall be allowed, in  
2084 any proceeding involving his rate of contributions or contribution  
2085 liability, to contest the chargeability to his account of any  
2086 benefits paid in accordance with a determination, redetermination  
2087 or decision pursuant to Sections 71-5-515 through 71-5-533 except  
2088 upon the ground that the services on the basis of which such  
2089 benefits were found to be chargeable did not constitute services  
2090 performed in employment for him, and then only in the event that  
2091 he was not a party to such determination, redetermination,  
2092 decision or to any other proceedings provided in this chapter in  
2093 which the character of such services was determined. The employer  
2094 shall be promptly notified of the denial of this application or of  
2095 the redetermination, both of which shall become final unless,  
2096 within ten (10) days after the date of mailing of notice thereof,





2097 there shall be an appeal to the commission itself. Any such  
2098 appeal shall be on the record before said designated hearing  
2099 officer, and the decision of said commission shall become final  
2100 unless, within thirty (30) days after the date of mailing of  
2101 notice thereof to the employer's last known address, there shall  
2102 be an appeal to the Circuit Court of the First Judicial District  
2103 of Hinds County, Mississippi, in accordance with the provisions of  
2104 law with respect to review of civil causes by certiorari.

2105 **SECTION 5.** Section 71-5-357, Mississippi Code of 1972, is  
2106 amended as follows:

2107 71-5-357. Benefits paid to employees of nonprofit  
2108 organizations shall be financed in accordance with the provisions  
2109 of this section. For the purpose of this section, a nonprofit  
2110 organization is an organization (or group of organizations)  
2111 described in Section 501(c)(3) of the Internal Revenue Code of  
2112 1954 which is exempt from income tax under Section 501(a) of such  
2113 code (26 USCS Section 501).

2114 (a) Any nonprofit organization which, pursuant to  
2115 Section 71-5-11, subsection H(3), is or becomes subject to this  
2116 chapter shall pay contributions under the provisions of Sections  
2117 71-5-351 through 71-5-355 unless it elects, in accordance with  
2118 this paragraph, to pay to the commission for the unemployment fund  
2119 an amount equal to the amount of regular benefits and one-half  
2120 (1/2) of the extended benefits paid, that is attributable to  
2121 service in the employ of such nonprofit organization, to  
2122 individuals for weeks of unemployment which begin during the  
2123 effective period of such election.

2124 (i) Any nonprofit organization which becomes  
2125 subject to this chapter may elect to become liable for payments in  
2126 lieu of contributions for a period of not less than twelve (12)  
2127 months, beginning with the date on which such subjectivity begins,  
2128 by filing a written notice of its election with the commission not



2129 later than thirty (30) days immediately following the date of the  
2130 determination of such subjectivity.

2131 (ii) Any nonprofit organization which makes an  
2132 election in accordance with subparagraph (i) of this paragraph  
2133 will continue to be liable for payments in lieu of contributions  
2134 unless it files with the commission a written termination notice  
2135 not later than thirty (30) days prior to the beginning of the tax  
2136 year for which such termination shall first be effective.

2137 (iii) Any nonprofit organization which has been  
2138 paying contributions under this chapter may change to a  
2139 reimbursable basis by filing with the commission, not later than  
2140 thirty (30) days prior to the beginning of any tax year, a written  
2141 notice of election to become liable for payments in lieu of  
2142 contributions. Such election shall not be terminable by the  
2143 organization for that and the next tax year.

2144 (iv) The commission may for good cause extend the  
2145 period within which a notice of election or a notice of  
2146 termination must be filed, and may permit an election to be  
2147 retroactive.

2148 (v) The commission, in accordance with such  
2149 regulations as it may prescribe, shall notify each nonprofit  
2150 organization of any determination which it may make of its status  
2151 as an employer, of the effective date of any election which it  
2152 makes and of any termination of such election. Such  
2153 determinations shall be subject to reconsideration, appeal and  
2154 review in accordance with the provisions of Sections 71-5-351  
2155 through 71-5-355.

2156 (b) Payments in lieu of contributions shall be made in  
2157 accordance with the provisions of subparagraph (i) of this  
2158 paragraph.

2159 (i) At the end of each calendar quarter, or at the  
2160 end of any other period as determined by the commission, the  
2161 commission shall bill each nonprofit organization (or group of



2162 such organizations) which has elected to make payments in lieu of  
2163 contributions, for an amount equal to the full amount of regular  
2164 benefits plus one-half (1/2) of the amount of extended benefits  
2165 paid during such quarter or other prescribed period that is  
2166 attributable to service in the employ of such organization.

2167 (ii) Payment of any bill rendered under  
2168 subparagraph (i) of this paragraph shall be made not later than  
2169 forty-five (45) days after such bill was mailed to the last known  
2170 address of the nonprofit organization or was otherwise delivered  
2171 to it, unless there has been an application for review and  
2172 redetermination in accordance with subparagraph (v) of this  
2173 paragraph.

2174 1. All of the enforcement procedures for the  
2175 collection of delinquent contributions contained in Sections  
2176 71-5-363 through 71-5-383 shall be applicable in all respects for  
2177 the collection of delinquent payments due by nonprofit  
2178 organizations who have elected to become liable for payments in  
2179 lieu of contributions.

2180 2. If any nonprofit organization is  
2181 delinquent in making payments in lieu of contributions, the  
2182 commission may terminate such organization's election to make  
2183 payments in lieu of contributions as of the beginning of the next  
2184 tax year, and such termination shall be effective for the balance  
2185 of such tax year.

2186 (iii) Payments made by any nonprofit organization  
2187 under the provisions of this paragraph shall not be deducted or  
2188 deductible, in whole or in part, from the remuneration of  
2189 individuals in the employ of the organization.

2190 (iv) Payments due by employers who elect to  
2191 reimburse the fund in lieu of contributions as provided in this  
2192 paragraph may not be noncharged under any condition. The  
2193 reimbursement must be on a dollar-for-dollar basis (One Dollar  
2194 (\$1.00) reimbursement for each dollar paid in benefits) in every



2195 case, so that the trust fund shall be reimbursed in full, such  
2196 reimbursement to include, but not be limited to, benefits or  
2197 payments erroneously or incorrectly paid, or paid as a result of a  
2198 determination of eligibility which is subsequently reversed, or  
2199 paid as a result of claimant fraud. Provided that political  
2200 subdivisions who are reimbursing employers may elect to pay to the  
2201 fund an amount equal to five-tenths percent (.5%) of the taxable  
2202 wages paid during the calendar year with respect to employment,  
2203 and those employers who so elect shall be relieved of liability  
2204 for reimbursement of benefits paid under the same conditions that  
2205 benefits are not charged to the experience rating record of a  
2206 contributing employer as provided in Section 71-5-355(2)(b)(ii)  
2207 other than Clause 5 thereof. Benefits paid in such circumstances  
2208 for which reimbursing employers are relieved of liability for  
2209 reimbursement shall not be considered attributable to service in  
2210 the employment of such reimbursing employer.

2211 (v) The amount due specified in any bill from the  
2212 commission shall be conclusive on the organization unless, not  
2213 later than fifteen (15) days after the bill was mailed to its last  
2214 known address or otherwise delivered to it, the organization files  
2215 an application for redetermination by the commission, setting  
2216 forth the grounds for such application or appeal. The commission  
2217 shall promptly review and reconsider the amount due specified in  
2218 the bill and shall thereafter issue a redetermination in any case  
2219 in which such application for redetermination has been filed. Any  
2220 such redetermination shall be conclusive on the organization  
2221 unless, not later than fifteen (15) days after the redetermination  
2222 was mailed to its last known address or otherwise delivered to it,  
2223 the organization files an appeal to the Circuit Court of the First  
2224 Judicial District of Hinds County, Mississippi, in accordance with  
2225 the provisions of law with respect to review of civil causes by  
2226 certiorari.



2227 (vi) Past due payments of amounts in lieu of  
2228 contributions shall be subject to the same interest and penalties  
2229 that, pursuant to Section 71-5-363, apply to past due  
2230 contributions.

2231 (c) Each employer that is liable for payments in lieu  
2232 of contributions shall pay to the commission for the fund the  
2233 amount of regular benefits plus the amount of one-half (1/2) of  
2234 extended benefits paid are attributable to service in the employ  
2235 of such employer. If benefits paid to an individual are based on  
2236 wages paid by more than one (1) employer and one or more of such  
2237 employers are liable for payments in lieu of contributions, the  
2238 amount payable to the fund by each employer that is liable for  
2239 such payments shall be determined in accordance with the  
2240 provisions of subparagraph (i) or subparagraph (ii) of this  
2241 paragraph.

2242 (i) If benefits paid to an individual are based on  
2243 wages paid by one or more employers that are liable for payment in  
2244 lieu of contributions and on wages paid by one or more employers  
2245 who are liable for contributions, the amount of benefits payable  
2246 by each employer that is liable for payments in lieu of  
2247 contributions shall be an amount which bears the same ratio to the  
2248 total benefits paid to the individual as the total base-period  
2249 wages paid to the individual by such employer bear to the total  
2250 base-period wages paid to the individual by all of his base-period  
2251 employers.

2252 (ii) If benefits paid to an individual are based  
2253 on wages paid by two (2) or more employers that are liable for  
2254 payments in lieu of contributions, the amount of benefits payable  
2255 by each such employer shall be an amount which bears the same  
2256 ratio to the total benefits paid to the individual as the total  
2257 base-period wages paid to the individual by such employer bear to  
2258 the total base-period wages paid to the individual by all of his  
2259 base-period employers.



2260 (d) In the discretion of the commission, any nonprofit  
2261 organization that elects to become liable for payments in lieu of  
2262 contributions shall be required, within thirty (30) days after the  
2263 effective date of its election, to execute and file with the  
2264 commission a surety bond approved by the commission, or it may  
2265 elect instead to deposit with the commission money or securities.  
2266 The amount of such bond or deposit shall be determined in  
2267 accordance with the provisions of this paragraph.

2268 (i) The amount of the bond or deposit required by  
2269 paragraph (d) shall be equal to two and seven-tenths percent  
2270 (2.7%) of the organization's taxable wages paid for employment as  
2271 defined in Section 71-5-11, subsection I(4), for the four (4)  
2272 calendar quarters immediately preceding the effective date of the  
2273 election, the renewal date in the case of a bond, or the biennial  
2274 anniversary of the effective date of election in the case of a  
2275 deposit of money or securities, whichever date shall be most  
2276 recent and applicable. If the nonprofit organization did not pay  
2277 wages in each of such four (4) calendar quarters, the amount of  
2278 the bond or deposit shall be as determined by the commission.

2279 (ii) Any bond deposited under paragraph (d) shall  
2280 be in force for a period of not less than two (2) tax years and  
2281 shall be renewed with the approval of the commission at such times  
2282 as the commission may prescribe, but not less frequently than at  
2283 intervals of two (2) years as long as the organization continues  
2284 to be liable for payments in lieu of contributions. The  
2285 commission shall require adjustments to be made in a previously  
2286 filed bond as it deems appropriate. If the bond is to be  
2287 increased, the adjusted bond shall be filed by the organization  
2288 within thirty (30) days of the date notice of the required  
2289 adjustment was mailed or otherwise delivered to it. Failure by  
2290 any organization covered by such bond to pay the full amount of  
2291 payments in lieu of contributions when due, together with any  
2292 applicable interest and penalties provided in paragraph (b) (v) of



2293 this section, shall render the surety liable on said bond to the  
2294 extent of the bond, as though the surety was such organization.

2295 (iii) Any deposit of money or securities in  
2296 accordance with paragraph (d) shall be retained by the commission  
2297 in an escrow account until liability under the election is  
2298 terminated, at which time it shall be returned to the  
2299 organization, less any deductions as hereinafter provided. The  
2300 commission may deduct from the money deposited under paragraph (d)  
2301 by a nonprofit organization, or sell the securities it has so  
2302 deposited, to the extent necessary to satisfy any due and unpaid  
2303 payments in lieu of contributions and any applicable interest and  
2304 penalties provided for in paragraph (b) (v) of this section. The  
2305 commission shall require the organization, within thirty (30) days  
2306 following any deduction from a money deposit or sale of deposited  
2307 securities under the provisions hereof, to deposit sufficient  
2308 additional money or securities to make whole the organization's  
2309 deposit at the prior level. Any cash remaining from the sale of  
2310 such securities shall be a part of the organization's escrow  
2311 account. The commission may, at any time, review the adequacy of  
2312 the deposit made by any organization. If, as a result of such  
2313 review, it determines that an adjustment is necessary, it shall  
2314 require the organization to make additional deposit within thirty  
2315 (30) days of written notice of its determination or shall return  
2316 to it such portion of the deposit as it no longer considers  
2317 necessary, whichever action is appropriate. Disposition of income  
2318 from securities held in escrow shall be governed by the applicable  
2319 provisions of the state law.

2320 (iv) If any nonprofit organization fails to file a  
2321 bond or make a deposit, or to file a bond in an increased amount,  
2322 or to increase or make whole the amount of a previously made  
2323 deposit as provided under this subparagraph, the commission may  
2324 terminate such organization's election to make payments in lieu of  
2325 contributions, and such termination shall continue for not less



2326 than the four (4) consecutive calendar-quarter periods beginning  
2327 with the quarter in which such termination becomes effective;  
2328 provided, that the commission may extend for good cause the  
2329 applicable filing, deposit or adjustment period by not more than  
2330 thirty (30) days.

2331 (v) Group account shall be established according  
2332 to regulations prescribed by the commission.

2333 (e) Any employer which elects to make payments in lieu  
2334 of contributions into the Unemployment Compensation Fund as  
2335 provided in this paragraph shall not be liable to make such  
2336 payments with respect to the benefits paid to any individual whose  
2337 base-period wages include wages for previously uncovered services  
2338 as defined in Section 71-5-511(d) to the extent that the  
2339 Unemployment Compensation Fund is reimbursed for such benefits  
2340 pursuant to Section 121 of Public Law 94-566.

2341 **SECTION 6.** Section 71-5-501, Mississippi Code of 1972, is  
2342 amended as follows:

2343 71-5-501. Wages earned for services defined in Section  
2344 71-5-11(I)(15)(d), irrespective of when performed, shall not be  
2345 included for purposes of determining eligibility under Section  
2346 71-5-511(e) or weekly benefit amount under Section 71-5-503 nor  
2347 shall any benefits with respect to unemployment be payable under  
2348 Section 71-5-505 on the basis of such wages. All benefits shall  
2349 be paid through employment offices or such other agency or  
2350 agencies as the commission may, by regulation, designate, in  
2351 accordance with such regulations as the commission may prescribe.  
2352 The commission may, by regulation, prescribe that benefits due and  
2353 payable to claimants who die prior to the receipt or cashing of  
2354 benefits checks may be paid to the legal representative,  
2355 dependents, or next of kin, of the deceased as may be found by it  
2356 to be equitably entitled thereto, and every such payment shall be  
2357 deemed a valid payment to the same extent as if made to the legal  
2358 representative of the decedent.





2359           **SECTION 7.** This act shall take effect and be in force from  
2360 and after July 1, 2003.

