

By: Representative Evans

To: Labor; Ways and Means

HOUSE BILL NO. 1319

1 AN ACT TO AMEND SECTION 71-5-511, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THAT UNTIL JULY 1, 2006, 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, 2006, 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 department
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 department may prescribe; except that the
17 department 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 department, it has been
25 determined that he is likely to exhaust regular benefits and needs
26 reemployment services, unless the department 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 department 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 I, 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 J, 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 next preceding benefit year.

65 (f) Benefits based on service in employment defined in
66 Section 71-5-11, subsection J(3) and J(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 O) 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, subsection J(3) and J(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 subsection (h)(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 subsection (h)(i) and (ii), benefits shall not be payable on the
132 basis of services in any such capacities as specified in
133 subsection (h)(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 subsection (h)(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 department to be a holiday or vacation
179 period.

180 **[From and after July 1, 2006, 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 department
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 department may prescribe; except that the
188 department 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 department, it has been
196 determined that he is likely to exhaust regular benefits and needs
197 reemployment services, unless the department 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 department 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 I, 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 J, 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 next preceding benefit year.

246 (g) Benefits based on service in employment defined in
247 Section 71-5-11, subsection J(3) and J(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 O) 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 J(3) and J(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 department 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) through June 30, 2006; however, from and
383 after July 1, 2006, under Section 71-5-511(e).

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

386 E. "Calendar quarter" means the period of three (3)
387 consecutive calendar months ending on March 31, June 30, September
388 30, or December 31.

389 F. "Department" or "commission" means the Mississippi
390 Department of Employment Security, Office of the Governor.

391 G. "Executive director" means the Executive Director of the
392 Mississippi Department of Employment Security, Office of the
393 Governor, appointed under Section 71-5-107.

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

424 unit" which shall pay contributions on remuneration paid to
425 individuals, if two (2) or more related corporations concurrently
426 employ the same individual and compensate such individual through
427 a common paymaster which is one (1) of such corporations, then
428 each such corporation shall be considered to have paid as
429 remuneration to such individual only the amounts actually
430 disbursed by it to such individual and shall not be considered to
431 have paid as remuneration to such individual such amounts actually
432 disbursed to such individual by another of such corporations.

433 I. "Employer" means:

434 (1) Any employing unit which,

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

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

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

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

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

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

455 (5) Any individual or employing unit which acquired the
456 organization, trade, business, or substantially all the assets

457 thereof, of another which at the time of such acquisition was an
458 employer subject to this chapter;

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

468 (7) Any employing unit which, having become an employer
469 under paragraph (1), (3), (5) or (6) of this subsection or under
470 any other provisions of this chapter, has not, under Section
471 71-5-361, ceased to be an employer subject to this chapter;

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

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

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

488 (10) All entities utilizing the services of any
489 employee leasing firm shall be considered the employer of the

490 individuals leased from the employee leasing firm. Temporary help
491 firms shall be considered the employer of the individuals they
492 provide to perform services for other individuals or
493 organizations.

494 J. "Employment" means and includes:

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

500 (2) Services performed for remuneration for a
501 principal:

502 (a) As an agent-driver or commission-driver
503 engaged in distributing meat products, vegetable products, fruit
504 products, bakery products, beverages (other than milk), or laundry
505 or dry cleaning services;

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

514 However, for purposes of this subsection, the term
515 "employment" shall include services described in subsections
516 I(2)(a) and (b) of this section, only if:

517 (i) The contract of service contemplates that
518 substantially all of the services are to be performed personally
519 by such individual;

520 (ii) The individual does not have a
521 substantial investment in facilities used in connection with the

522 performance of the services (other than in facilities for
523 transportation); and

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

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

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

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

549 (5) For the purposes of subsection I(3) and (4) of this
550 section, the term "employment" does not apply to service
551 performed:

552 (a) In the employ of:

553 (i) A church or convention or association of
554 churches; or

555 (ii) An organization which is operated
556 primarily for religious purposes and which is operated,
557 supervised, controlled, or principally supported by a church or
558 convention or association of churches; or

559 (b) By a duly ordained, commissioned, or licensed
560 minister of a church in the exercise of his ministry, or by a
561 member of a religious order in the exercise of duties required by
562 such order; or

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

566 (i) As an elected official;

567 (ii) As a member of a legislative body, or a
568 member of the judiciary, of a state or political subdivision or a
569 member of an Indian tribal council;

570 (iii) As a member of the State National Guard
571 or Air National Guard;

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

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

578 1. A major nontenured policy-making or
579 advisory position, or

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

583 (d) In a facility conducted for the purpose of
584 carrying out a program of rehabilitation for individuals whose
585 earning capacity is impaired by age or physical or mental
586 deficiency or injury, or providing remunerative work for
587 individuals who because of their impaired physical or mental

588 capacity cannot be readily absorbed in the competitive labor
589 market, by an individual receiving such rehabilitation or
590 remunerative work; or

591 (e) By an inmate of a custodial or penal
592 institution; or

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

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

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

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

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

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

616 (i) If such crew leader holds a valid
617 certificate of registration under the Farm Labor Contractor
618 Registration Act of 1963; or substantially all the members of such
619 crew operate or maintain tractors, mechanized harvesting or crop

620 dusting equipment, or any other mechanized equipment, which is
621 provided by such crew leader; and

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

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

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

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

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

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

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

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

647 (7) The term "employment" shall include domestic
648 service in a private home, local college club or local chapter of
649 a college fraternity or sorority performed for an employing unit
650 which paid cash remuneration of One Thousand Dollars (\$1,000.00)
651 or more in any calendar quarter in the current or the preceding
652 calendar year to individuals employed in such domestic service.

653 For the purpose of this subsection, the term "employment" does not
654 apply to service performed as a "sitter" at a hospital in the
655 employ of an individual.

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

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

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

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

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

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

678 (10) Service shall be deemed to be localized within a
679 state if:

680 (a) The service is performed entirely within such
681 state; or

682 (b) The service is performed both within and
683 without such state, but the service performed without such state
684 is incidental to the individual's service within the state; for

685 example, is temporary or transitory in nature or consists of
686 isolated transactions.

687 (11) The services of an individual who is a citizen of
688 the United States, performed outside the United States (except in
689 Canada), in the employ of an American employer (other than service
690 which is deemed "employment" under the provisions of paragraph
691 (8), (9) or (10) of this subsection or the parallel provisions of
692 another state's law), if:

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

695 (b) The employer has no place of business in the
696 United States; but

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

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

701 (iii) The employer is a partnership or a
702 trust and the number of the partners or trustees who are residents
703 of this state is greater than the number who are residents of any
704 one (1) other state; or

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

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

712 (i) An individual who is a resident of the
713 United States; or

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

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

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

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

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

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

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

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

746 (i) On a farm or in a forest in the employ of
747 any employing unit in connection with cultivating the soil, in
748 connection with cutting, planting, deadening, marking or otherwise
749 improving timber, or in connection with raising or harvesting any
750 agricultural or horticultural commodity, including the raising,

751 shearing, feeding, caring for, training, and management of
752 livestock, bees, poultry, fur-bearing animals and wildlife;

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

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

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

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

780 (C) The provisions of subitems (A) and
781 (B) shall not be deemed to be applicable with respect to service
782 performed in connection with commercial canning or commercial
783 freezing or in connection with any agricultural or horticultural

784 commodity after its delivery to a terminal market for distribution
785 for consumption;

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

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

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

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

801 (d) Service performed by an individual in the
802 employ of his son, daughter, or spouse, and service performed by a
803 child under the age of twenty-one (21) in the employ of his father
804 or mother.

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

817 Federal Unemployment Tax Act, 26 USCS Section 3304(c), for any
818 year, then the payment required by such instrumentality with
819 respect to such year shall be deemed to have been erroneously
820 collected and shall be refunded by the department from the fund in
821 accordance with the provisions of Section 71-5-383.

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

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

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

848 (i) By a student who is enrolled and is
849 regularly attending classes at such school, college or university,
850 or

851 (ii) By the spouse of such a student if such
852 spouse is advised, at the time such spouse commences to perform
853 such service, that

854 (A) The employment of such spouse to
855 perform such service is provided under a program to provide
856 financial assistance to such student by such school, college, or
857 university, and

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

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

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

875 (k) Service performed as a student nurse in the
876 employ of a hospital or a nurses' training school by an individual
877 who is enrolled and is regularly attending classes in a nurses'
878 training school chartered or approved pursuant to state law; and
879 services performed as an intern in the employ of a hospital by an

880 individual who has completed a four-year course in a medical
881 school chartered or approved pursuant to state law.

882 (l) Service performed by an individual as an
883 insurance agent or as an insurance solicitor, if all such service
884 performed by such individual is performed for remuneration solely
885 by way of commission.

886 (m) Service performed by an individual under the
887 age of eighteen (18) in the delivery or distribution of newspapers
888 or shopping news, not including delivery or distribution to any
889 point for subsequent delivery or distribution.

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

902 (o) 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 K. "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 L. "Public employment service" means the operation of a
911 program that offers free placement and referral services to
912 applicants and employers, including job development.

913 M. "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 N. "Hospital" means an institution which has been licensed,
918 certified, or approved by the State Department of Health as a
919 hospital.

920 O. "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 P. (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 paragraphs (1) and (2) of
944 subsection P., 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 Q. "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 department 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 department 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 department may by regulation otherwise
965 prescribe.

966 R. (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 department;
974 however, 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 S. "Week" means calendar week or such period of seven (7)
1013 consecutive days as the department may by regulation prescribe.
1014 The department 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 T. "Insured work" means "employment" for "employers."

1018 U. 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 V. "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 W. "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 X. "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 to 71-5-507 and Section
1068 71-5-511(d) through June 30, 2006; however, from and after July 1,
1069 2006, under Section 71-5-511(e), provided such other state agency
1070 or agency of the federal government has agreed to reimburse the
1071 fund for such portion of benefits paid under this chapter upon the
1072 basis of such wages or services as the commission finds will be
1073 fair and reasonable as to all affected interests; and

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

1078 federal government, upon the basis of employment or wages for
1079 employment by employers, as the commission finds will be fair and
1080 reasonable as to all affected interests. Reimbursements so
1081 payable shall be deemed to be benefits for the purposes of
1082 Sections 71-5-451 to 71-5-459. The commission is hereby
1083 authorized to make to other state or federal agencies, and receive
1084 from such other state or federal agencies, reimbursements from or
1085 to the fund, in accordance with arrangements pursuant to this
1086 section.

1087 (3) The commission is also authorized, in its discretion, to
1088 enter into or cooperate in arrangements with any federal agency
1089 whereby the facilities and services of the personnel of the
1090 commission may be utilized for the taking of claims and the
1091 payment of unemployment compensation or allowances under any
1092 federal law enacted for the benefit of discharged members of the
1093 Armed Forces.

1094 (4) The commission shall participate in any arrangements for
1095 the payment of compensation on the basis of combining an
1096 individual's wages and employment covered under this chapter with
1097 his wages and employment covered under the unemployment
1098 compensation laws of other states which are approved by the United
1099 States Secretary of Labor in consultation with the state
1100 unemployment compensation agencies as reasonably calculated to
1101 assure the prompt and full payment of compensation in such
1102 situations and which include provisions for:

1103 (a) Applying the base period of a single state law to a
1104 claim involving the combining of an individual's wages and
1105 employment covered under two (2) or more state unemployment
1106 compensation laws, and

1107 (b) Avoiding the duplicate use of wages and employment
1108 by reason of such combining.

1109 **SECTION 4.** Section 71-5-355, Mississippi Code of 1972, is
1110 amended as follows:

1111 71-5-355. (1) As used in this section, the following words
1112 and phrases shall have the following meanings, unless the context
1113 clearly requires otherwise:

1114 (a) "Tax year" means any period beginning on January 1
1115 and ending on December 31 of a year.

1116 (b) "Computation date" means June 30 of any calendar
1117 year immediately preceding the tax year during which the
1118 particular contribution rates are effective.

1119 (c) "Effective date" means January 1 of the tax year.

1120 (d) Except as hereinafter provided, "payroll" means the
1121 total of all wages paid for employment by an employer as defined
1122 in Section 71-5-11, subsection H, plus the total of all
1123 remuneration paid by such employer excluded from the definition of
1124 wages by Section 71-5-351. For the computation of modified rates,
1125 "payroll" means the total of all wages paid for employment by an
1126 employer as defined in Section 71-5-11, subsection H.

1127 (e) For the computation of modified rates, "eligible
1128 employer" means an employer whose experience-rating record has
1129 been chargeable with benefits throughout the thirty-six (36)
1130 consecutive calendar-month period ending on the computation date,
1131 except that any employer who has not been subject to the
1132 Mississippi Employment Security Law for a period of time
1133 sufficient to meet the thirty-six (36) consecutive calendar-month
1134 requirement shall be an eligible employer if his experience-rating
1135 record has been chargeable throughout not less than the twelve
1136 (12) consecutive calendar-month period ending on the computation
1137 date. No employer shall be considered eligible for a contribution
1138 rate less than five and four-tenths percent (5.4%) with respect to
1139 any tax year, who has failed to file any two (2) quarterly reports
1140 within the qualifying period by September 30 following the
1141 computation date. No employer or employing unit shall be eligible
1142 for a contribution rate of less than five and four-tenths percent
1143 (5.4%) for the tax year in which the employing unit is found by

1144 the commission to be in violation of Section 71-5-19(2) or (3) and
1145 for the next two (2) succeeding tax years. No representative of
1146 such employing unit who was a party to a violation as described in
1147 Section 71-5-19(2) or (3), if such representative was or is an
1148 employing unit in this state, shall be eligible for a
1149 contributions rate of less than five and four-tenths percent
1150 (5.4%) for the tax year in which such violation was detected by
1151 the commission and for the next two (2) succeeding tax years.

1152 (f) With respect to any tax year, "reserve ratio" means
1153 the ratio which the total amount available for the payment of
1154 benefits in the Unemployment Compensation Fund, excluding any
1155 amount which has been credited to the account of this state under
1156 Section 903 of the Social Security Act, as amended, and which has
1157 been appropriated for the expenses of administration pursuant to
1158 Section 71-5-457 whether or not withdrawn from such account, on
1159 November 1 of each calendar year bears to the aggregate of the
1160 taxable payrolls of all employers for the twelve (12) calendar
1161 months ending on June 30 next preceding.

1162 (g) "Modified rates" means the rates of employer
1163 contributions determined under the provisions of this chapter and
1164 the rates of newly subject employers, as provided in Section
1165 71-5-353.

1166 (h) For the computation of modified rates, "qualifying
1167 period" means a period of not less than the thirty-six (36)
1168 consecutive calendar months ending on the computation date
1169 throughout which an employer's experience-rating record has been
1170 chargeable with benefits; except that with respect to any eligible
1171 employer who has not been subject to this article for a period of
1172 time sufficient to meet the thirty-six (36) consecutive
1173 calendar-month requirement, "qualifying period" means the period
1174 ending on the computation date throughout which his
1175 experience-rating record has been chargeable with benefits, but in
1176 no event less than the twelve (12) consecutive calendar-month

1177 period ending on the computation date throughout which his
1178 experience-rating record has been so chargeable.

1179 (i) The "exposure criterion" (EC) is defined as the
1180 cash balance of the Unemployment Compensation Fund which is
1181 available for the payment of benefits as of November 1 of each
1182 calendar year, divided by the total wages, exclusive of wages paid
1183 by all state agencies, all political subdivisions, reimbursable
1184 nonprofit corporations, and tax exempt public service employment,
1185 for the twelve-month period ending June 30 immediately preceding
1186 such date. The EC shall be computed to four (4) decimal places.

1187 (j) The "cost rate criterion" (CRC) is defined as
1188 follows: Beginning with January 1974, the benefits paid for the
1189 twelve-month period ending December 1974 are summed and divided by
1190 the total wages for the twelve-month period ending on June 30,
1191 1975. Similar ratios are computed by subtracting the earliest
1192 month's benefit payments and adding the benefits of the next month
1193 in the sequence and dividing each sum of twelve (12) months'
1194 benefits by the total wages for the twelve-month period ending on
1195 the June 30 which is nearest to the final month of the period used
1196 to compute the numerator. If December is the final month of the
1197 period used to compute the numerator, then the twelve-month period
1198 ending the following June 30 will be used for the denominator.
1199 The highest value of these ratios beginning with the ratio for
1200 benefits paid in calendar year 1974 is the cost rate criterion.
1201 The cost rate criterion shall be computed to four (4) decimal
1202 places. Benefits and total wages used in the computation of the
1203 cost rate criterion shall exclude all benefits and total wages
1204 applicable to state agencies, political subdivisions, reimbursable
1205 nonprofit corporations, and tax exempt PSE employment.

1206 (k) "Size of fund index" (SOFI) is defined as the ratio
1207 of the EC to the CRC.

1208 (1) No employer's contribution rate shall exceed five
1209 and four-tenths percent (5.4%), nor be less than four-tenths of
1210 one percent (.4%).

1211 (2) Modified rates:

1212 (a) For any tax year, when the reserve ratio on the
1213 preceding November 1, in the case of any tax year, equals or
1214 exceeds four percent (4%), the modified rates, as hereinafter
1215 prescribed, shall be in effect.

1216 (b) Modified rates shall be determined for the tax year
1217 for each eligible employer on the basis of his experience-rating
1218 record in the following manner:

1219 (i) The commission shall maintain an
1220 experience-rating record for each employer. Nothing in this
1221 chapter shall be construed to grant any employer or individuals
1222 performing services for him any prior claim or rights to the
1223 amounts paid by the employer into the fund.

1224 (ii) Benefits paid to an eligible individual shall
1225 be charged against the experience-rating record of his base period
1226 employers in the proportion to which the wages paid by each base
1227 period employer bears to the total wages paid to the individual by
1228 all the base period employers, provided that benefits shall not be
1229 charged to an employer's experience-rating record if the
1230 commission finds that the individual:

1231 1. Voluntarily left the employ of such
1232 employer without good cause attributable to the employer;

1233 2. Was discharged by such employer for
1234 misconduct connected with his work;

1235 3. Refused an offer of suitable work by such
1236 employer without good cause, and the commission further finds that
1237 such benefits are based on wages for employment for such employer
1238 prior to such voluntary leaving, discharge or refusal of suitable
1239 work, as the case may be; * * *

1240 4. Had base period wages which included wages
1241 for previously uncovered services as defined in Section
1242 71-5-511(e) to the extent that the Unemployment Compensation Fund
1243 is reimbursed for such benefits pursuant to Section 121 of Public
1244 Law 94-566;

1245 5. Extended benefits paid under the
1246 provisions of Section 71-5-541 which are not reimbursable from
1247 federal funds shall be charged to the experience-rating record of
1248 base period employers;

1249 6. Is still working for such employer on a
1250 regular part-time basis under the same employment conditions as
1251 hired. Provided, however, that benefits shall be charged against
1252 an employer if an eligible individual is paid benefits who is
1253 still working for such employer on a part-time "as-needed" basis;

1254 7. Was hired to replace a United States
1255 serviceman or servicewoman called into active duty and was laid
1256 off upon the return to work by that serviceman or servicewoman,
1257 unless such employer is a state agency or other political
1258 subdivision or instrumentality of the state;

1259 8. Was paid benefits during any week while in
1260 training with the approval of the commission, under the provisions
1261 of Section 71-5-513B, or for any week while in training approved
1262 under Section 236(a)(1) of the Trade Act of 1974, under the
1263 provisions of Section 71-5-513C; or

1264 9. Is not required to serve the one-week
1265 waiting period as described in Section 71-5-505(2). In that
1266 event, only the benefits paid in lieu of the waiting period week
1267 may be noncharged.

1268 (iii) The commission shall compute a benefit ratio
1269 for each eligible employer, which shall be the quotient obtained
1270 by dividing the total benefits charged to his experience-rating
1271 record during the period his experience-rating record has been
1272 chargeable, but not less than the twelve (12) consecutive

1273 calendar-month period nor more than the thirty-six (36)
 1274 consecutive calendar-month period ending on the computation date,
 1275 by his total taxable payroll for the same period on which all
 1276 contributions due have been paid on or before the September 30
 1277 immediately following the computation date. Such benefit ratio
 1278 shall be computed to the tenth of a percent (.1%), rounding any
 1279 remainder to the next higher tenth.

1280 If for the calendar year 1995, or any calendar year
 1281 thereafter, the size of fund index (SOFI), as defined in this
 1282 section, shall have computed for such calendar year at 1.75 or
 1283 above, for purposes of adjustment of the general experience rate
 1284 for such calendar year, then Table 6 or one of the tables
 1285 subsequent to Table 6 shall be applied, according to their
 1286 provisions:

1287 TABLE 1

1288 ILLUSTRATES A .10% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE
 1289 BASED ON A SOFI FACTOR OF 1.51 OR ABOVE BUT LESS THAN 1.55

1290	A	B
1291	If Benefit Ratio is	The Individual Experience Rate is
1292	0.0%	0.10%
1293	0.1	0.10
1294	0.2	0.10
1295	0.3	0.20
1296	0.4	0.30
1297	0.5	0.40
1298	0.6	0.50
1299	0.7	0.60
1300	0.8	0.70
1301	0.9	0.80
1302	1.0	0.90
1303	1.1	1.00
1304	1.2	1.10
1305	1.3	1.20

1306	1.4	1.30
1307	1.5	1.40
1308	1.6	1.50
1309	1.7	1.60
1310	1.8	1.70
1311	1.9	1.80
1312	2.0	1.90
1313	2.1	2.00
1314	2.2	2.10
1315	2.3	2.20
1316	2.4	2.30
1317	2.5	2.40
1318	2.6	2.50
1319	2.7	2.60
1320	2.8	2.70
1321	2.9	2.80
1322	3.0	2.90
1323	3.1	3.00
1324	3.2	3.10
1325	3.3	3.20
1326	3.4	3.30
1327	3.5	3.40
1328	3.6	3.50
1329	3.7	3.60
1330	3.8	3.70
1331	3.9	3.80
1332	4.0	3.90
1333	4.1	4.00
1334	4.2	4.10
1335	4.3	4.20
1336	4.4	4.30
1337	4.5	4.40
1338	4.6	4.50

1339	4.7	4.60
1340	4.8	4.70
1341	4.9	4.80
1342	5.0	4.90
1343	5.1	5.00
1344	5.2	5.10
1345	5.3	5.20
1346	5.4	5.30
1347	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

1351	A	B
1352	If Benefit Ratio is	The Individual Experience Rate is
1353	0.0%	0.10%
1354	0.1	0.10
1355	0.2	0.10
1356	0.3	0.10
1357	0.4	0.20
1358	0.5	0.30
1359	0.6	0.40
1360	0.7	0.50
1361	0.8	0.60
1362	0.9	0.70
1363	1.0	0.80
1364	1.1	0.90
1365	1.2	1.00
1366	1.3	1.10
1367	1.4	1.20
1368	1.5	1.30
1369	1.6	1.40
1370	1.7	1.50
1371	1.8	1.60

1372	1.9	1.70
1373	2.0	1.80
1374	2.1	1.90
1375	2.2	2.00
1376	2.3	2.10
1377	2.4	2.20
1378	2.5	2.30
1379	2.6	2.40
1380	2.7	2.50
1381	2.8	2.60
1382	2.9	2.70
1383	3.0	2.80
1384	3.1	2.90
1385	3.2	3.00
1386	3.3	3.10
1387	3.4	3.20
1388	3.5	3.30
1389	3.6	3.40
1390	3.7	3.50
1391	3.8	3.60
1392	3.9	3.70
1393	4.0	3.80
1394	4.1	3.90
1395	4.2	4.00
1396	4.3	4.10
1397	4.4	4.20
1398	4.5	4.30
1399	4.6	4.40
1400	4.7	4.50
1401	4.8	4.60
1402	4.9	4.70
1403	5.0	4.80
1404	5.1	4.90

1405	5.2	5.00
1406	5.3	5.10
1407	5.4	5.20
1408	5.5	5.30
1409	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

1413	A	B
1414	If Benefit Ratio is	The Individual Experience Rate is
1415	0.0%	0.10%
1416	0.1	0.10
1417	0.2	0.10
1418	0.3	0.10
1419	0.4	0.10
1420	0.5	0.20
1421	0.6	0.30
1422	0.7	0.40
1423	0.8	0.50
1424	0.9	0.60
1425	1.0	0.70
1426	1.1	0.80
1427	1.2	0.90
1428	1.3	1.00
1429	1.4	1.10
1430	1.5	1.20
1431	1.6	1.30
1432	1.7	1.40
1433	1.8	1.50
1434	1.9	1.60
1435	2.0	1.70
1436	2.1	1.80
1437	2.2	1.90

1438	2.3	2.00
1439	2.4	2.10
1440	2.5	2.20
1441	2.6	2.30
1442	2.7	2.40
1443	2.8	2.50
1444	2.9	2.60
1445	3.0	2.70
1446	3.1	2.80
1447	3.2	2.90
1448	3.3	3.00
1449	3.4	3.10
1450	3.5	3.20
1451	3.6	3.30
1452	3.7	3.40
1453	3.8	3.50
1454	3.9	3.60
1455	4.0	3.70
1456	4.1	3.80
1457	4.2	3.90
1458	4.3	4.00
1459	4.4	4.10
1460	4.5	4.20
1461	4.6	4.30
1462	4.7	4.40
1463	4.8	4.50
1464	4.9	4.60
1465	5.0	4.70
1466	5.1	4.80
1467	5.2	4.90
1468	5.3	5.00
1469	5.4	5.10
1470	5.5	5.20

1471 5.6 5.30

1472 5.7 and above 5.40

1473 TABLE 4

1474 ILLUSTRATES A .40% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE

1475 BASED ON A SOFI FACTOR OF 1.65 OR ABOVE BUT LESS THAN 1.70

1476	A	B
1477	If Benefit Ratio is	The Individual Experience Rate is

1478 0.0% 0.10%

1479 0.1 0.10

1480 0.2 0.10

1481 0.3 0.10

1482 0.4 0.10

1483 0.5 0.10

1484 0.6 0.20

1485 0.7 0.30

1486 0.8 0.40

1487 0.9 0.50

1488 1.0 0.60

1489 1.1 0.70

1490 1.2 0.80

1491 1.3 0.90

1492 1.4 1.00

1493 1.5 1.10

1494 1.6 1.20

1495 1.7 1.30

1496 1.8 1.40

1497 1.9 1.50

1498 2.0 1.60

1499 2.1 1.70

1500 2.2 1.80

1501 2.3 1.90

1502 2.4 2.00

1503 2.5 2.10

1504	2.6	2.20
1505	2.7	2.30
1506	2.8	2.40
1507	2.9	2.50
1508	3.0	2.60
1509	3.1	2.70
1510	3.2	2.80
1511	3.3	2.90
1512	3.4	3.00
1513	3.5	3.10
1514	3.6	3.20
1515	3.7	3.30
1516	3.8	3.40
1517	3.9	3.50
1518	4.0	3.60
1519	4.1	3.70
1520	4.2	3.80
1521	4.3	3.90
1522	4.4	4.00
1523	4.5	4.10
1524	4.6	4.20
1525	4.7	4.30
1526	4.8	4.40
1527	4.9	4.50
1528	5.0	4.60
1529	5.1	4.70
1530	5.2	4.80
1531	5.3	4.90
1532	5.4	5.00
1533	5.5	5.10
1534	5.6	5.20
1535	5.7	5.30
1536	5.8 and above	5.40

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TABLE 5

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

A	B
If Benefit Ratio is	The Individual Experience Rate is
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	0.20
0.8	0.30
0.9	0.40
1.0	0.50
1.1	0.60
1.2	0.70
1.3	0.80
1.4	0.90
1.5	1.00
1.6	1.10
1.7	1.20
1.8	1.30
1.9	1.40
2.0	1.50
2.1	1.60
2.2	1.70
2.3	1.80
2.4	1.90
2.5	2.00
2.6	2.10
2.7	2.20

1570	2.8	2.30
1571	2.9	2.40
1572	3.0	2.50
1573	3.1	2.60
1574	3.2	2.70
1575	3.3	2.80
1576	3.4	2.90
1577	3.5	3.00
1578	3.6	3.10
1579	3.7	3.20
1580	3.8	3.30
1581	3.9	3.40
1582	4.0	3.50
1583	4.1	3.60
1584	4.2	3.70
1585	4.3	3.80
1586	4.4	3.90
1587	4.5	4.00
1588	4.6	4.10
1589	4.7	4.20
1590	4.8	4.30
1591	4.9	4.40
1592	5.0	4.50
1593	5.1	4.60
1594	5.2	4.70
1595	5.3	4.80
1596	5.4	4.90
1597	5.5	5.00
1598	5.6	5.10
1599	5.7	5.20
1600	5.8	5.30
1601	5.9 and above	5.40

TABLE 6

1603 ILLUSTRATES A .60% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE
1604 BASED ON A SOFI FACTOR OF 1.75 OR ABOVE BUT LESS THAN 1.80

1605	A	B
1606	If Benefit Ratio is	The Individual Experience Rate is
1607	0.0%	0.10%
1608	0.1	0.10
1609	0.2	0.10
1610	0.3	0.10
1611	0.4	0.10
1612	0.5	0.10
1613	0.6	0.10
1614	0.7	0.10
1615	0.8	0.20
1616	0.9	0.30
1617	1.0	0.40
1618	1.1	0.50
1619	1.2	0.60
1620	1.3	0.70
1621	1.4	0.80
1622	1.5	0.90
1623	1.6	1.00
1624	1.7	1.10
1625	1.8	1.20
1626	1.9	1.30
1627	2.0	1.40
1628	2.1	1.50
1629	2.2	1.60
1630	2.3	1.70
1631	2.4	1.80
1632	2.5	1.90
1633	2.6	2.00
1634	2.7	2.10
1635	2.8	2.20

1636	2.9	2.30
1637	3.0	2.40
1638	3.1	2.50
1639	3.2	2.60
1640	3.3	2.70
1641	3.4	2.80
1642	3.5	2.90
1643	3.6	3.00
1644	3.7	3.10
1645	3.8	3.20
1646	3.9	3.30
1647	4.0	3.40
1648	4.1	3.50
1649	4.2	3.60
1650	4.3	3.70
1651	4.4	3.80
1652	4.5	3.90
1653	4.6	4.00
1654	4.7	4.10
1655	4.8	4.20
1656	4.9	4.30
1657	5.0	4.40
1658	5.1	4.50
1659	5.2	4.60
1660	5.3	4.70
1661	5.4	4.80
1662	5.5	4.90
1663	5.6	5.00
1664	5.7	5.10
1665	5.8	5.20
1666	5.9	5.30
1667	6.0 and above	5.40

TABLE 7

1669 ILLUSTRATES A .70% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE
 1670 BASED ON A SOFI FACTOR OF 1.80 OR ABOVE BUT LESS THAN 1.85

1671	A	B
1672	If Benefit Ratio is	The Individual Experience Rate is
1673	0.0%	0.10%
1674	0.1	0.10
1675	0.2	0.10
1676	0.3	0.10
1677	0.4	0.10
1678	0.5	0.10
1679	0.6	0.10
1680	0.7	0.10
1681	0.8	0.10
1682	0.9	0.20
1683	1.0	0.30
1684	1.1	0.40
1685	1.2	0.50
1686	1.3	0.60
1687	1.4	0.70
1688	1.5	0.80
1689	1.6	0.90
1690	1.7	1.00
1691	1.8	1.10
1692	1.9	1.20
1693	2.0	1.30
1694	2.1	1.40
1695	2.2	1.50
1696	2.3	1.60
1697	2.4	1.70
1698	2.5	1.80
1699	2.6	1.90
1700	2.7	2.00
1701	2.8	2.10

1702	2.9	2.20
1703	3.0	2.30
1704	3.1	2.40
1705	3.2	2.50
1706	3.3	2.60
1707	3.4	2.70
1708	3.5	2.80
1709	3.6	2.90
1710	3.7	3.00
1711	3.8	3.10
1712	3.9	3.20
1713	4.0	3.30
1714	4.1	3.40
1715	4.2	3.50
1716	4.3	3.60
1717	4.4	3.70
1718	4.5	3.80
1719	4.6	3.90
1720	4.7	4.00
1721	4.8	4.10
1722	4.9	4.20
1723	5.0	4.30
1724	5.1	4.40
1725	5.2	4.50
1726	5.3	4.60
1727	5.4	4.70
1728	5.5	4.80
1729	5.6	4.90
1730	5.7	5.00
1731	5.8	5.10
1732	5.9	5.20
1733	6.0	5.30
1734	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

1768	2.8	2.00
1769	2.9	2.10
1770	3.0	2.20
1771	3.1	2.30
1772	3.2	2.40
1773	3.3	2.50
1774	3.4	2.60
1775	3.5	2.70
1776	3.6	2.80
1777	3.7	2.90
1778	3.8	3.00
1779	3.9	3.10
1780	4.0	3.20
1781	4.1	3.30
1782	4.2	3.40
1783	4.3	3.50
1784	4.4	3.60
1785	4.5	3.70
1786	4.6	3.80
1787	4.7	3.90
1788	4.8	4.00
1789	4.9	4.10
1790	5.0	4.20
1791	5.1	4.30
1792	5.2	4.40
1793	5.3	4.50
1794	5.4	4.60
1795	5.5	4.70
1796	5.6	4.80
1797	5.7	4.90
1798	5.8	5.00
1799	5.9	5.10
1800	6.0	5.20

1801 6.1 5.30

1802 6.2 and above 5.40

1803 TABLE 9

1804 ILLUSTRATES A .90% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE

1805 BASED ON A SOFI FACTOR OF 1.90 OR ABOVE BUT LESS THAN 1.95

1806 A B
1807 If Benefit Ratio is The Individual Experience Rate is

1808 0.0% 0.10%

1809 0.1 0.10

1810 0.2 0.10

1811 0.3 0.10

1812 0.4 0.10

1813 0.5 0.10

1814 0.6 0.10

1815 0.7 0.10

1816 0.8 0.10

1817 0.9 0.10

1818 1.0 0.10

1819 1.1 0.20

1820 1.2 0.30

1821 1.3 0.40

1822 1.4 0.50

1823 1.5 0.60

1824 1.6 0.70

1825 1.7 0.80

1826 1.8 0.90

1827 1.9 1.00

1828 2.0 1.10

1829 2.1 1.20

1830 2.2 1.30

1831 2.3 1.40

1832 2.4 1.50

1833 2.5 1.60

1834	2.6	1.70
1835	2.7	1.80
1836	2.8	1.90
1837	2.9	2.00
1838	3.0	2.10
1839	3.1	2.20
1840	3.2	2.30
1841	3.3	2.40
1842	3.4	2.50
1843	3.5	2.60
1844	3.6	2.70
1845	3.7	2.80
1846	3.8	2.90
1847	3.9	3.00
1848	4.0	3.10
1849	4.1	3.20
1850	4.2	3.30
1851	4.3	3.40
1852	4.4	3.50
1853	4.5	3.60
1854	4.6	3.70
1855	4.7	3.80
1856	4.8	3.90
1857	4.9	4.00
1858	5.0	4.10
1859	5.1	4.20
1860	5.2	4.30
1861	5.3	4.40
1862	5.4	4.50
1863	5.5	4.60
1864	5.6	4.70
1865	5.7	4.80
1866	5.8	4.90

1900	2.3	1.30
1901	2.4	1.40
1902	2.5	1.50
1903	2.6	1.60
1904	2.7	1.70
1905	2.8	1.80
1906	2.9	1.90
1907	3.0	2.00
1908	3.1	2.10
1909	3.2	2.20
1910	3.3	2.30
1911	3.4	2.40
1912	3.5	2.50
1913	3.6	2.60
1914	3.7	2.70
1915	3.8	2.80
1916	3.9	2.90
1917	4.0	3.00
1918	4.1	3.10
1919	4.2	3.20
1920	4.3	3.30
1921	4.4	3.40
1922	4.5	3.50
1923	4.6	3.60
1924	4.7	3.70
1925	4.8	3.80
1926	4.9	3.90
1927	5.0	4.00
1928	5.1	4.10
1929	5.2	4.20
1930	5.3	4.30
1931	5.4	4.40
1932	5.5	4.50

1933	5.6	4.60
1934	5.7	4.70
1935	5.8	4.80
1936	5.9	4.90
1937	6.0	5.00
1938	6.1	5.10
1939	6.2	5.20
1940	6.3	5.30
1941	6.4 and above	5.40

1942 (iv) 1. The contribution rate for each eligible
1943 employer shall be the sum of two (2) rates: His individual
1944 experience rate in the range from zero percent (0%) to five and
1945 four-tenths percent (5.4%), plus a general experience rate. In no
1946 event shall the resulting rate be in excess of five and
1947 four-tenths percent (5.4%).

1948 2. The employer's individual experience rate
1949 shall be equal to his benefit ratio as computed under subsection
1950 (2)(b)(iii) above.

1951 3. The general experience rate shall be
1952 determined in the following manner: The commission shall
1953 determine annually, for the thirty-six (36) consecutive
1954 calendar-month period ending on the computation date, the amount
1955 of benefits which were not charged to the record of any employer
1956 and of benefits which were ineffectively charged to the employer's
1957 experience-rating record. For the purposes of subsection
1958 (2)(b)(iv)3, the term "ineffectively charged benefits" shall
1959 include:

1960 The total of the amounts of benefits charged to the
1961 experience-rating records of all eligible employers which caused
1962 their benefit ratios to exceed five and four-tenths percent
1963 (5.4%), the total of the amounts of benefits charged to the
1964 experience-rating records of all ineligible employers which would
1965 cause their benefit ratios to exceed five and four-tenths percent

1966 (5.4%) if they were eligible employers, and the total of the
1967 amounts of benefits charged or chargeable to the experience-rating
1968 record of any employer who has discontinued his business or whose
1969 coverage has been terminated within such period; provided, that
1970 solely for the purposes of determining the amounts of
1971 ineffectively charged benefits as herein defined, a "benefit
1972 ratio" shall be computed for each ineligible employer, which shall
1973 be the quotient obtained by dividing the total benefits charged to
1974 his experience-rating record throughout the period ending on the
1975 computation date, during which his experience-rating record has
1976 been chargeable with benefits, by his total taxable payroll for
1977 the same period on which all contributions due have been paid on
1978 or before the September 30 immediately following the computation
1979 date; and provided further, that such benefit ratio shall be
1980 computed to the tenth of one percent (.1%) and any remainder shall
1981 be rounded to the next higher tenth. The ratio of the sum of
1982 these amounts to the taxable wages paid during the same period by
1983 all eligible employers whose benefit ratio did not exceed five and
1984 four-tenths percent (5.4%), computed to the next higher tenth of
1985 one percent (.1%), shall be the general experience rate.

1986 4. The general experience rate shall be
1987 adjusted by use of the size of fund index factor. This factor may
1988 be positive or negative, and shall be determined as follows: From
1989 the target SOFI of 1.50, subtract the simple average of the
1990 current and preceding years' exposure criterions divided by the
1991 cost rate criterion. The result is then multiplied by the product
1992 of the CRC and total wages for the twelve-month period ending June
1993 30 divided by the taxable wages for the twelve-month period ending
1994 June 30. This is the percentage positive or negative added to the
1995 general experience rate. This percentage is computed to one (1)
1996 decimal place, and rounded to the next higher tenth.

1997 5. Notwithstanding any other provisions of
1998 subsection (2)(b)(iv), if the general experience rate for any tax

1999 year as computed and adjusted on the basis of the size of fund
2000 index is a negative percentage, it shall be disregarded.

2001 6. The commission shall include in its annual
2002 rate notice to employers a brief explanation of the elements of
2003 the general experience rate, and shall include in its regular
2004 publications an annual analysis of benefits not charged to the
2005 record of any employer, and of the benefit experience of employers
2006 by industry group whose benefit ratio exceeds four percent (4%),
2007 and of any other factors which may affect the size of the general
2008 experience rate.

2009 (v) When any employing unit in any manner succeeds
2010 to or acquires the organization, trade, business or substantially
2011 all the assets thereof of an employer, excepting any assets
2012 retained by such employer incident to the liquidation of his
2013 obligations, whether or not such acquiring employing unit was an
2014 employer within the meaning of Section 71-5-11, subsection H,
2015 prior to such acquisition, and continues such organization, trade
2016 or business, the experience-rating and payroll records of the
2017 predecessor employer shall be transferred as of the date of
2018 acquisition to the successor employer for the purpose of rate
2019 determination.

2020 (vi) When any employing unit succeeds to or
2021 acquires a distinct and severable portion of an organization,
2022 trade or business, the experience-rating and payroll records of
2023 such portion, if separately identifiable, shall be transferred to
2024 the successor upon:

2025 1. The mutual consent of the predecessor and
2026 the successor;

2027 2. Approval of the commission;

2028 3. Continued operation of the transferred
2029 portion by the successor after transfer; and

2030 4. The execution and the filing with the
2031 commission by the predecessor employer of a waiver relinquishing

2032 all rights to have the experience-rating and payroll records of
2033 the transferred portion used for the purpose of determining
2034 modified rates of contribution for such predecessor.

2035 (vii) If the successor was an employer subject to
2036 this chapter prior to the date of acquisition, it shall continue
2037 to pay contributions at the rate applicable to it from the date
2038 the acquisition occurred until the end of the then current tax
2039 year. If the successor was not an employer prior to the date of
2040 acquisition, it shall pay contributions at the rate applicable to
2041 the predecessor or, if more than one (1) predecessor and the same
2042 rate is applicable to both, the rate applicable to the predecessor
2043 or predecessors, from the date the acquisition occurred until the
2044 end of the then current tax year. If the successor was not an
2045 employer prior to the date the acquisition occurred and
2046 simultaneously acquires the businesses of two (2) or more
2047 employers to whom different rates of contributions are applicable,
2048 it shall pay contributions from the date of the acquisition until
2049 the end of the current tax year at a rate computed on the basis of
2050 the combined experience-rating and payroll records of the
2051 predecessors as of the computation date for such tax year. In all
2052 cases the rate of contributions applicable to such successor for
2053 each succeeding tax year shall be computed on the basis of the
2054 combined experience-rating and payroll records of the successor
2055 and the predecessor or predecessors.

2056 (viii) The commission shall notify each employer
2057 quarterly of the benefits paid and charged to his
2058 experience-rating record; and such notification, in the absence of
2059 an application for redetermination filed within thirty (30) days
2060 after the date of the mailing of such notice, shall be final,
2061 conclusive and binding upon the employer for all purposes. A
2062 redetermination, made after notice and opportunity for a fair
2063 hearing, by a hearing officer designated by the commission who
2064 shall consider and decide these and related applications and

2065 protests; and the finding of fact in connection therewith may be
2066 introduced into any subsequent administrative or judicial
2067 proceedings involving the determination of the rate of
2068 contributions of any employer for any tax year, and shall be
2069 entitled to the same finality as is provided in this subsection
2070 with respect to the findings of fact in proceedings to redetermine
2071 the contribution rate of an employer.

2072 (ix) The commission shall notify each employer of
2073 his rate of contribution as determined for any tax year as soon as
2074 reasonably possible after November 1 of the preceding year. Such
2075 determination shall be final, conclusive and binding upon such
2076 employer unless, within thirty (30) days after the date of the
2077 mailing of such notice to his last known address, the employer
2078 files with the commission an application for review and
2079 redetermination of his contribution rate, setting forth his
2080 reasons therefor. If the commission grants such review, the
2081 employer shall be promptly notified thereof and shall be afforded
2082 an opportunity for a fair hearing by a hearing officer designated
2083 by the commission who shall consider and decide these and related
2084 applications and protests; but no employer shall be allowed, in
2085 any proceeding involving his rate of contributions or contribution
2086 liability, to contest the chargeability to his account of any
2087 benefits paid in accordance with a determination, redetermination
2088 or decision pursuant to Sections 71-5-515 through 71-5-533 except
2089 upon the ground that the services on the basis of which such
2090 benefits were found to be chargeable did not constitute services
2091 performed in employment for him, and then only in the event that
2092 he was not a party to such determination, redetermination,
2093 decision or to any other proceedings provided in this chapter in
2094 which the character of such services was determined. The employer
2095 shall be promptly notified of the denial of this application or of
2096 the redetermination, both of which shall become final unless,
2097 within ten (10) days after the date of mailing of notice thereof,

2098 there shall be an appeal to the commission itself. Any such
2099 appeal shall be on the record before said designated hearing
2100 officer, and the decision of said commission shall become final
2101 unless, within thirty (30) days after the date of mailing of
2102 notice thereof to the employer's last known address, there shall
2103 be an appeal to the Circuit Court of the First Judicial District
2104 of Hinds County, Mississippi, in accordance with the provisions of
2105 law with respect to review of civil causes by certiorari.

2106 **SECTION 5.** Section 71-5-357, Mississippi Code of 1972, is
2107 amended as follows:

2108 71-5-357. Benefits paid to employees of nonprofit
2109 organizations shall be financed in accordance with the provisions
2110 of this section. For the purpose of this section, a nonprofit
2111 organization is an organization (or group of organizations)
2112 described in Section 501(c)(3) of the Internal Revenue Code of
2113 1954 which is exempt from income tax under Section 501(a) of such
2114 code (26 USCS Section 501).

2115 (a) Any nonprofit organization which, under Section
2116 71-5-11, subsection I(3), is or becomes subject to this chapter
2117 shall pay contributions under the provisions of Sections 71-5-351
2118 through 71-5-355 unless it elects, in accordance with this
2119 paragraph, to pay to the department for the unemployment fund an
2120 amount equal to the amount of regular benefits and one-half (1/2)
2121 of the extended benefits paid, that is attributable to service in
2122 the employ of such nonprofit organization, to individuals for
2123 weeks of unemployment which begin during the effective period of
2124 such election.

2125 (i) Any nonprofit organization which becomes
2126 subject to this chapter may elect to become liable for payments in
2127 lieu of contributions for a period of not less than twelve (12)
2128 months, beginning with the date on which such subjectivity begins,
2129 by filing a written notice of its election with the department not

2130 later than thirty (30) days immediately following the date of the
2131 determination of such subjectivity.

2132 (ii) Any nonprofit organization which makes an
2133 election in accordance with subparagraph (i) of this paragraph
2134 will continue to be liable for payments in lieu of contributions
2135 unless it files with the department a written termination notice
2136 not later than thirty (30) days prior to the beginning of the tax
2137 year for which such termination shall first be effective.

2138 (iii) Any nonprofit organization which has been
2139 paying contributions under this chapter may change to a
2140 reimbursable basis by filing with the department, not later than
2141 thirty (30) days prior to the beginning of any tax year, a written
2142 notice of election to become liable for payments in lieu of
2143 contributions. Such election shall not be terminable by the
2144 organization for that and the next tax year.

2145 (iv) The department may for good cause extend the
2146 period within which a notice of election or a notice of
2147 termination must be filed, and may permit an election to be
2148 retroactive.

2149 (v) The department, in accordance with such
2150 regulations as it may prescribe, shall notify each nonprofit
2151 organization of any determination which it may make of its status
2152 as an employer, of the effective date of any election which it
2153 makes and of any termination of such election. Such
2154 determinations shall be subject to reconsideration, appeal and
2155 review in accordance with the provisions of Sections 71-5-351
2156 through 71-5-355.

2157 (b) Payments in lieu of contributions shall be made in
2158 accordance with the provisions of subparagraph (i) of this
2159 paragraph.

2160 (i) At the end of each calendar quarter, or at the
2161 end of any other period as determined by the department, the
2162 department shall bill each nonprofit organization (or group of

2163 such organizations) which has elected to make payments in lieu of
2164 contributions, for an amount equal to the full amount of regular
2165 benefits plus one-half (1/2) of the amount of extended benefits
2166 paid during such quarter or other prescribed period that is
2167 attributable to service in the employ of such organization.

2168 (ii) Payment of any bill rendered under
2169 subparagraph (i) of this paragraph shall be made not later than
2170 forty-five (45) days after such bill was mailed to the last known
2171 address of the nonprofit organization or was otherwise delivered
2172 to it, unless there has been an application for review and
2173 redetermination in accordance with subparagraph (v) of this
2174 paragraph.

2175 1. All of the enforcement procedures for the
2176 collection of delinquent contributions contained in Sections
2177 71-5-363 through 71-5-383 shall be applicable in all respects for
2178 the collection of delinquent payments due by nonprofit
2179 organizations who have elected to become liable for payments in
2180 lieu of contributions.

2181 2. If any nonprofit organization is
2182 delinquent in making payments in lieu of contributions, the
2183 department may terminate such organization's election to make
2184 payments in lieu of contributions as of the beginning of the next
2185 tax year, and such termination shall be effective for the balance
2186 of such tax year.

2187 (iii) Payments made by any nonprofit organization
2188 under the provisions of this paragraph shall not be deducted or
2189 deductible, in whole or in part, from the remuneration of
2190 individuals in the employ of the organization.

2191 (iv) Payments due by employers who elect to
2192 reimburse the fund in lieu of contributions as provided in this
2193 paragraph may not be noncharged under any condition. The
2194 reimbursement must be on a dollar-for-dollar basis (One Dollar
2195 (\$1.00) reimbursement for each dollar paid in benefits) in every

2196 case, so that the trust fund shall be reimbursed in full, such
2197 reimbursement to include, but not be limited to, benefits or
2198 payments erroneously or incorrectly paid, or paid as a result of a
2199 determination of eligibility which is subsequently reversed, or
2200 paid as a result of claimant fraud. However, political
2201 subdivisions who are reimbursing employers may elect to pay to the
2202 fund an amount equal to five-tenths percent (.5%) of the taxable
2203 wages paid during the calendar year with respect to employment,
2204 and those employers who so elect shall be relieved of liability
2205 for reimbursement of benefits paid under the same conditions that
2206 benefits are not charged to the experience rating record of a
2207 contributing employer as provided in Section 71-5-355(2)(b)(ii)
2208 other than Clause 5 thereof. Benefits paid in such circumstances
2209 for which reimbursing employers are relieved of liability for
2210 reimbursement shall not be considered attributable to service in
2211 the employment of such reimbursing employer.

2212 (v) The amount due specified in any bill from the
2213 department shall be conclusive on the organization unless, not
2214 later than fifteen (15) days after the bill was mailed to its last
2215 known address or otherwise delivered to it, the organization files
2216 an application for redetermination by the department, setting
2217 forth the grounds for such application or appeal. The department
2218 shall promptly review and reconsider the amount due specified in
2219 the bill and shall thereafter issue a redetermination in any case
2220 in which such application for redetermination has been filed. Any
2221 such redetermination shall be conclusive on the organization
2222 unless, not later than fifteen (15) days after the redetermination
2223 was mailed to its last known address or otherwise delivered to it,
2224 the organization files an appeal to the Circuit Court of the First
2225 Judicial District of Hinds County, Mississippi, in accordance with
2226 the provisions of law with respect to review of civil causes by
2227 certiorari.

2228 (vi) Past due payments of amounts in lieu of
2229 contributions shall be subject to the same interest and penalties
2230 that, pursuant to Section 71-5-363, apply to past due
2231 contributions.

2232 (c) Each employer that is liable for payments in lieu
2233 of contributions shall pay to the department for the fund the
2234 amount of regular benefits plus the amount of one-half (1/2) of
2235 extended benefits paid are attributable to service in the employ
2236 of such employer. If benefits paid to an individual are based on
2237 wages paid by more than one (1) employer and one or more of such
2238 employers are liable for payments in lieu of contributions, the
2239 amount payable to the fund by each employer that is liable for
2240 such payments shall be determined in accordance with the
2241 provisions of subparagraph (i) or subparagraph (ii) of this
2242 paragraph.

2243 (i) If benefits paid to an individual are based on
2244 wages paid by one or more employers that are liable for payment in
2245 lieu of contributions and on wages paid by one or more employers
2246 who are liable for contributions, the amount of benefits payable
2247 by each employer that is liable for payments in lieu of
2248 contributions shall be an amount which bears the same ratio to the
2249 total benefits paid to the individual as the total base-period
2250 wages paid to the individual by such employer bear to the total
2251 base-period wages paid to the individual by all of his base-period
2252 employers.

2253 (ii) If benefits paid to an individual are based
2254 on wages paid by two (2) or more employers that are liable for
2255 payments in lieu of contributions, the amount of benefits payable
2256 by each such employer shall be an amount which bears the same
2257 ratio to the total benefits paid to the individual as the total
2258 base-period wages paid to the individual by such employer bear to
2259 the total base-period wages paid to the individual by all of his
2260 base-period employers.

2261 (d) In the discretion of the department, any nonprofit
2262 organization that elects to become liable for payments in lieu of
2263 contributions shall be required, within thirty (30) days after the
2264 effective date of its election, to execute and file with the
2265 department a surety bond approved by the department, or it may
2266 elect instead to deposit with the department money or securities.
2267 The amount of such bond or deposit shall be determined in
2268 accordance with the provisions of this paragraph.

2269 (i) The amount of the bond or deposit required by
2270 paragraph (d) shall be equal to two and seven-tenths percent
2271 (2.7%) of the organization's taxable wages paid for employment as
2272 defined in Section 71-5-11, subsection J(4), for the four (4)
2273 calendar quarters immediately preceding the effective date of the
2274 election, the renewal date in the case of a bond, or the biennial
2275 anniversary of the effective date of election in the case of a
2276 deposit of money or securities, whichever date shall be most
2277 recent and applicable. If the nonprofit organization did not pay
2278 wages in each of such four (4) calendar quarters, the amount of
2279 the bond or deposit shall be as determined by the department.

2280 (ii) Any bond deposited under paragraph (d) shall
2281 be in force for a period of not less than two (2) tax years and
2282 shall be renewed with the approval of the department at such times
2283 as the department may prescribe, but not less frequently than at
2284 intervals of two (2) years as long as the organization continues
2285 to be liable for payments in lieu of contributions. The
2286 department shall require adjustments to be made in a previously
2287 filed bond as it deems appropriate. If the bond is to be
2288 increased, the adjusted bond shall be filed by the organization
2289 within thirty (30) days of the date notice of the required
2290 adjustment was mailed or otherwise delivered to it. Failure by
2291 any organization covered by such bond to pay the full amount of
2292 payments in lieu of contributions when due, together with any
2293 applicable interest and penalties provided in paragraph (b)(v) of

2294 this section, shall render the surety liable on the bond to the
2295 extent of the bond, as though the surety was such organization.

2296 (iii) Any deposit of money or securities in
2297 accordance with paragraph (d) shall be retained by the department
2298 in an escrow account until liability under the election is
2299 terminated, at which time it shall be returned to the
2300 organization, less any deductions as hereinafter provided. The
2301 department may deduct from the money deposited under paragraph (d)
2302 by a nonprofit organization, or sell the securities it has so
2303 deposited, to the extent necessary to satisfy any due and unpaid
2304 payments in lieu of contributions and any applicable interest and
2305 penalties provided for in paragraph (b)(v) of this section. The
2306 department shall require the organization, within thirty (30) days
2307 following any deduction from a money deposit or sale of deposited
2308 securities under the provisions hereof, to deposit sufficient
2309 additional money or securities to make whole the organization's
2310 deposit at the prior level. Any cash remaining from the sale of
2311 such securities shall be a part of the organization's escrow
2312 account. The department may, at any time, review the adequacy of
2313 the deposit made by any organization. If, as a result of such
2314 review, it determines that an adjustment is necessary, it shall
2315 require the organization to make additional deposit within thirty
2316 (30) days of written notice of its determination or shall return
2317 to it such portion of the deposit as it no longer considers
2318 necessary, whichever action is appropriate. Disposition of income
2319 from securities held in escrow shall be governed by the applicable
2320 provisions of the state law.

2321 (iv) If any nonprofit organization fails to file a
2322 bond or make a deposit, or to file a bond in an increased amount,
2323 or to increase or make whole the amount of a previously made
2324 deposit as provided under this subparagraph, the department may
2325 terminate such organization's election to make payments in lieu of
2326 contributions, and such termination shall continue for not less

2327 than the four (4) consecutive calendar-quarter periods beginning
2328 with the quarter in which such termination becomes effective;
2329 however, the department may extend for good cause the applicable
2330 filing, deposit or adjustment period by not more than thirty (30)
2331 days.

2332 (v) Group account shall be established according
2333 to regulations prescribed by the department.

2334 (e) Any employer which elects to make payments in lieu
2335 of contributions into the Unemployment Compensation Fund as
2336 provided in this paragraph shall not be liable to make such
2337 payments with respect to the benefits paid to any individual whose
2338 base-period wages include wages for previously uncovered services
2339 as defined in Section 71-5-511(d) through June 30, 2006; however,
2340 from and after July 1, 2006, under Section 71-5-511(e) to the
2341 extent that the Unemployment Compensation Fund is reimbursed for
2342 such benefits pursuant to Section 121 of Public Law 94-566.

2343 **SECTION 6.** Section 71-5-501, Mississippi Code of 1972, is
2344 amended as follows:

2345 71-5-501. Wages earned for services defined in Section
2346 71-5-11(I)(15)(g), irrespective of when performed, shall not be
2347 included for purposes of determining eligibility under Section
2348 71-5-511(d) through June 30, 2006; however, from and after July 1,
2349 2006, under Section 71-5-511(e), or weekly benefit amount under
2350 Section 71-5-503 nor shall any benefits with respect to
2351 unemployment be payable under Section 71-5-505 on the basis of
2352 such wages. All benefits shall be paid through employment offices
2353 or such other agency or agencies as the commission may, by
2354 regulation, designate, in accordance with such regulations as the
2355 commission may prescribe. The commission may, by regulation,
2356 prescribe that benefits due and payable to claimants who die prior
2357 to the receipt or cashing of benefits checks may be paid to the
2358 legal representative, dependents, or next of kin, of the deceased
2359 as may be found by it to be equitably entitled thereto, and every

2360 such payment shall be deemed a valid payment to the same extent as
2361 if made to the legal representative of the decedent.

2362 **SECTION 7.** This act shall take effect and be in force from
2363 and after July 1, 2005.