

By: Flaggs

To: Labor; Ways and Means

HOUSE BILL NO. 210

1 AN ACT TO AMEND SECTION 71-5-19, MISSISSIPPI CODE OF 1972, TO  
2 REVISE THE PENALTIES FOR CERTAIN VIOLATIONS OF THE UNEMPLOYMENT  
3 COMPENSATION LAW; TO AMEND SECTION 71-5-355, MISSISSIPPI CODE OF  
4 1972, IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

6 SECTION 1. Section 71-5-19, Mississippi Code of 1972, is  
7 amended as follows:

8 71-5-19. (1) Whoever makes a false statement or  
9 representation knowing it to be false, or knowingly fails to  
10 disclose a material fact, to obtain or increase any benefit or  
11 other payment under this chapter or under an employment security  
12 law of any other state, of the federal government or of a foreign  
13 government, either for himself or for any other person, shall be  
14 punished by a fine of not less than One Hundred Dollars (\$100.00)  
15 nor more than Five Hundred Dollars (\$500.00), or by imprisonment  
16 for not longer than thirty (30) days, or by both such fine and  
17 imprisonment; and each such false statement or representation or  
18 failure to disclose a material fact shall constitute a separate  
19 offense.

20 (2) Any employing unit, any officer or agent of an employing  
21 unit or any other person who makes a false statement or  
22 representation knowing it to be false, or who knowingly fails to

23 disclose a material fact, to prevent or reduce the payment of  
24 benefits to any individual entitled thereto, or to avoid becoming  
25 or remaining subject hereto, or to avoid or reduce any  
26 contribution or other payment required from any employing unit  
27 under this chapter, or who willfully fails or refuses to make any  
28 such contribution or other payment, or to furnish any reports  
29 required hereunder or to produce or permit the inspection or  
30 copying of records as required hereunder, shall be punished by a  
31 fine of not less than One Hundred Dollars (\$100.00) nor more than  
32 One Thousand Dollars (\$1,000.00), or by imprisonment for not  
33 longer than sixty (60) days, or by both such fine and  
34 imprisonment; and each such false statement, or representation, or  
35 failure to disclose a material fact, and each day of such failure  
36 or refusal shall constitute a separate offense. In lieu of such  
37 fine and imprisonment, the employing unit or agent, if such agent  
38 is an employing unit in this state, if found to be a party to such  
39 violation shall not be eligible for a modified contributions rate  
40 and shall be assigned the maximum contributions rate allowed by  
41 law for the year in which such violation is discovered by the  
42 commission and for the next two (2) consecutive rate years.

43 (3) Any person who shall willfully violate any provision of  
44 this chapter or any other rule or regulation thereunder, the  
45 violation of which is made unlawful or the observance of which is  
46 required under the terms of this chapter and for which a penalty  
47 is neither prescribed herein nor provided by any other applicable  
48 statute, shall be punished by a fine of not less than One Hundred  
49 Dollars (\$100.00) nor more than One Thousand Dollars (\$1,000.00),  
50 or by imprisonment for not longer than sixty (60) days, or by both  
51 such fine and imprisonment; and each day such violation continues  
52 shall be deemed to be a separate offense. In lieu of such fine  
53 and imprisonment, the employing unit or agent, if such agent is an

54 employing unit in this state, if found to be a party to such  
55 violation shall not be eligible for a modified contributions rate  
56 and shall be assigned the maximum contributions rate allowed by  
57 law for the year in which the violation is discovered by the  
58 commission and for the next two (2) consecutive rate years.

59 (4) Any person who, by reason of the nondisclosure or  
60 misrepresentation by him or by another of a material fact,  
61 irrespective of whether such nondisclosure or misrepresentation  
62 was known or fraudulent, or who, for any other reason has received  
63 any such benefits under this chapter, while any conditions for the  
64 receipt of benefits imposed by this chapter were not fulfilled in  
65 his case, or while he was disqualified from receiving benefits,  
66 shall, in the discretion of the commission, either be liable to  
67 have such sum deducted from any future benefits payable to him  
68 under this chapter or shall be liable to repay to the commission  
69 for the unemployment compensation fund a sum equal to the amount  
70 so received by him; and such sum shall be collectible in the  
71 manner provided in Sections 71-5-363 to 71-5-383 for the  
72 collection of past-due contributions. Provided, however, that no  
73 such deduction shall be made, nor shall any action be taken for  
74 the collection of any such overpayments, after five (5) years have  
75 elapsed from the date of the receipt of the benefits at issue;  
76 provided further that any such judgment against such person for  
77 collection of such overpayments shall not be a lien upon the  
78 property of the person for a longer period than five (5) years  
79 from the date of the filing of the lien, and any such notice of  
80 lien shall not be refiled by the commission.

81 (5) The commission, by agreement with another state or the

82 United States, as provided under Section 303(g) of the Social  
83 Security Act, may recover any overpayment of benefits paid to any  
84 individual under the laws of this state or of another state or  
85 under an unemployment benefit program of the United States. Any  
86 overpayments subject to this subsection may be deducted from any  
87 future benefits payable to the individual under the laws of this  
88 state or of another state or under an unemployment program of the  
89 United States.

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

92 71-5-355. (1) As used in this section, the following words  
93 and phrases shall have the following meanings, unless the context  
94 clearly requires otherwise:

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

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

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

101 (d) Except as hereinafter provided, "payroll" means the  
102 total of all wages paid for employment by an employer as defined  
103 in Section 71-5-11, subsection H, plus the total of all  
104 remuneration paid by such employer excluded from the definition of  
105 wages by Section 71-5-351. For the computation of modified rates,  
106 "payroll" means the total of all wages paid for employment by an  
107 employer as defined in Section 71-5-11, subsection H.

108 (e) For the computation of modified rates, "eligible  
109 employer" means an employer whose experience-rating record has

110 been chargeable with benefits throughout the thirty-six (36)  
111 consecutive calendar-month period ending on the computation date,  
112 except that any employer who has not been subject to the  
113 Mississippi Employment Security Law for a period of time  
114 sufficient to meet the thirty-six (36) consecutive calendar-month  
115 requirement shall be an eligible employer if his experience-rating  
116 record has been chargeable throughout not less than the twelve  
117 (12) consecutive calendar-month period ending on the computation  
118 date. No employer shall be considered eligible for a contribution  
119 rate less than five and four-tenths percent (5.4%) with respect to  
120 any tax year, who has failed to file any two (2) quarterly reports  
121 within the qualifying period by September 30 following the  
122 computation date.

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

133 (g) "Modified rates" means the rates of employer  
134 contributions determined under the provisions of this chapter and  
135 the rates of newly subject employers, as provided in Section  
136 71-5-353.

137 (h) For the computation of modified rates, "qualifying

138 period" means a period of not less than the thirty-six (36)  
139 consecutive calendar months ending on the computation date  
140 throughout which an employer's experience-rating record has been  
141 chargeable with benefits; except that with respect to any eligible  
142 employer who has not been subject to this article for a period of  
143 time sufficient to meet the thirty-six (36) consecutive  
144 calendar-month requirement, "qualifying period" means the period  
145 ending on the computation date throughout which his  
146 experience-rating record has been chargeable with benefits, but in  
147 no event less than the twelve (12) consecutive calendar-month  
148 period ending on the computation date throughout which his  
149 experience-rating record has been so chargeable.

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

158 (j) The "cost rate criterion" (CRC) is defined as  
159 follows: Beginning with January 1974, the benefits paid for the  
160 twelve-month period ending December 1974 are summed and divided by  
161 the total wages for the twelve-month period ending on June 30,  
162 1975. Similar ratios are computed by subtracting the earliest  
163 month's benefit payments and adding the benefits of the next month  
164 in the sequence and dividing each sum of twelve (12) months'  
165 benefits by the total wages for the twelve-month period ending on

166 the June 30 which is nearest to the final month of the period used  
167 to compute the numerator. If December is the final month of the  
168 period used to compute the numerator, then the twelve-month period  
169 ending the following June 30 will be used for the denominator.  
170 The highest value of these ratios beginning with the ratio for  
171 benefits paid in calendar year 1974 is the cost rate criterion.  
172 The cost rate criterion shall be computed to four (4) decimal  
173 places. Benefits and total wages used in the computation of the  
174 cost rate criterion shall exclude all benefits and total wages  
175 applicable to state agencies, political subdivisions, reimbursable  
176 nonprofit corporations, and tax exempt PSE employment.

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

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

182 (2) Modified rates:

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

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

190 (i) The commission shall maintain an  
191 experience-rating record for each employer. Nothing in this  
192 chapter shall be construed to grant any employer or individuals  
193 performing services for him any prior claim or rights to the

194 amounts paid by the employer into the fund.

195 (ii) Benefits paid to an eligible individual shall  
196 be charged against the experience-rating record of his base period  
197 employers in the proportion to which the wages paid by each base  
198 period employer bears to the total wages paid to the individual by  
199 all the base period employers, provided that benefits shall not be  
200 charged to an employer's experience-rating record if the  
201 commission finds that the individual:

202 1. Voluntarily left the employ of such  
203 employer without good cause attributable to the employer,

204 2. Was discharged by such employer for  
205 misconduct connected with his work,

206 3. Refused an offer of suitable work by such  
207 employer without good cause, and the commission further finds that  
208 such benefits are based on wages for employment for such employer  
209 prior to such voluntary leaving, discharge or refusal of suitable  
210 work, as the case may be, or

211 4. Had base period wages which included wages  
212 for previously uncovered services as defined in Section  
213 71-5-511(e) to the extent that the Unemployment Compensation Fund  
214 is reimbursed for such benefits pursuant to Section 121 of Public  
215 Law 94-566,

216 5. Extended benefits paid under the  
217 provisions of Section 71-5-541 which are not reimbursable from  
218 federal funds shall be charged to the experience-rating record of  
219 base period employers,

220 6. Is still working for such employer on a  
221 regular part-time basis under the same employment conditions as



222 hired. Provided, however, that benefits shall be charged against  
223 an employer if an eligible individual is paid benefits who is  
224 still working for such employer on a part-time "as-needed" basis,

225                   7. Was hired to replace a United States  
226 serviceman or servicewoman called into active duty and was laid  
227 off upon the return to work by that serviceman or servicewoman,  
228 unless such employer is a state agency or other political  
229 subdivision or instrumentality of the state,

230                   8. Was paid benefits during any week while in  
231 training with the approval of the commission, under the provisions  
232 of Section 71-5-B, or for any week while in training approved  
233 under Section 236(a)(1) of the Trade Act of 1974, under the  
234 provisions of Section 71-5-C.

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

239                   (iii) The commission shall compute a benefit ratio  
240 for each eligible employer, which shall be the quotient obtained  
241 by dividing the total benefits charged to his experience-rating  
242 record during the period his experience-rating record has been  
243 chargeable, but not less than the twelve (12) consecutive  
244 calendar-month period nor more than the thirty-six (36)  
245 consecutive calendar-month period ending on the computation date,  
246 by his total taxable payroll for the same period on which all  
247 contributions due have been paid on or before the September 30  
248 immediately following the computation date. Such benefit ratio  
249 shall be computed to the tenth of a percent (.1%), rounding any

250 remainder to the next higher tenth.

251 If for the calendar year 1995, or any calendar year  
252 thereafter, the size of fund index (SOFI), as defined in this  
253 section, shall have computed for such calendar year at 1.75 or  
254 above, for purposes of adjustment of the general experience rate  
255 for such calendar year, then Table 6 or one of the tables  
256 subsequent to Table 6 shall be applied, according to their  
257 provisions:

258 TABLE 1

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

261	A	B
262	If Benefit Ratio is	The Individual Experience Rate is
263	0.0%	0.10%
264	0.1	0.10
265	0.2	0.10
266	0.3	0.20
267	0.4	0.30
268	0.5	0.40
269	0.6	0.50
270	0.7	0.60
271	0.8	0.70
272	0.9	0.80
273	1.0	0.90
274	1.1	1.00
275	1.2	1.10
276	1.3	1.20
277	1.4	1.30

278	1.5	1.40
279	1.6	1.50
280	1.7	1.60
281	1.8	1.70
282	1.9	1.80
283	2.0	1.90
284	2.1	2.00
285	2.2	2.10
286	2.3	2.20
287	2.4	2.30
288	2.5	2.40
289	2.6	2.50
290	2.7	2.60
291	2.8	2.70
292	2.9	2.80
293	3.0	2.90
294	3.1	3.00
295	3.2	3.10
296	3.3	3.20
297	3.4	3.30
298	3.5	3.40
299	3.6	3.50
300	3.7	3.60
301	3.8	3.70
302	3.9	3.80
303	4.0	3.90
304	4.1	4.00
305	4.2	4.10

306	4.3	4.20
307	4.4	4.30
308	4.5	4.40
309	4.6	4.50
310	4.7	4.60
311	4.8	4.70
312	4.9	4.80
313	5.0	4.90
314	5.1	5.00
315	5.2	5.10
316	5.3	5.20
317	5.4	5.30
318	5.5 and above	5.40

TABLE 2

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

	A	B
	If Benefit Ratio is	The Individual Experience Rate is
324	0.0%	0.10%
325	0.1	0.10
326	0.2	0.10
327	0.3	0.10
328	0.4	0.20
329	0.5	0.30
330	0.6	0.40
331	0.7	0.50
332	0.8	0.60
333	0.9	0.70

334	1.0	0.80
335	1.1	0.90
336	1.2	1.00
337	1.3	1.10
338	1.4	1.20
339	1.5	1.30
340	1.6	1.40
341	1.7	1.50
342	1.8	1.60
343	1.9	1.70
344	2.0	1.80
345	2.1	1.90
346	2.2	2.00
347	2.3	2.10
348	2.4	2.20
349	2.5	2.30
350	2.6	2.40
351	2.7	2.50
352	2.8	2.60
353	2.9	2.70
354	3.0	2.80
355	3.1	2.90
356	3.2	3.00
357	3.3	3.10
358	3.4	3.20
359	3.5	3.30
360	3.6	3.40
361	3.7	3.50

362	3.8	3.60
363	3.9	3.70
364	4.0	3.80
365	4.1	3.90
366	4.2	4.00
367	4.3	4.10
368	4.4	4.20
369	4.5	4.30
370	4.6	4.40
371	4.7	4.50
372	4.8	4.60
373	4.9	4.70
374	5.0	4.80
375	5.1	4.90
376	5.2	5.00
377	5.3	5.10
378	5.4	5.20
379	5.5	5.30
380	5.6 and above	5.40

TABLE 3

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

	A	B
	If Benefit Ratio is	The Individual Experience Rate is
386	0.0%	0.10%
387	0.1	0.10
388	0.2	0.10
389	0.3	0.10

390	0.4	0.10
391	0.5	0.20
392	0.6	0.30
393	0.7	0.40
394	0.8	0.50
395	0.9	0.60
396	1.0	0.70
397	1.1	0.80
398	1.2	0.90
399	1.3	1.00
400	1.4	1.10
401	1.5	1.20
402	1.6	1.30
403	1.7	1.40
404	1.8	1.50
405	1.9	1.60
406	2.0	1.70
407	2.1	1.80
408	2.2	1.90
409	2.3	2.00
410	2.4	2.10
411	2.5	2.20
412	2.6	2.30
413	2.7	2.40
414	2.8	2.50
415	2.9	2.60
416	3.0	2.70
417	3.1	2.80

418	3.2	2.90
419	3.3	3.00
420	3.4	3.10
421	3.5	3.20
422	3.6	3.30
423	3.7	3.40
424	3.8	3.50
425	3.9	3.60
426	4.0	3.70
427	4.1	3.80
428	4.2	3.90
429	4.3	4.00
430	4.4	4.10
431	4.5	4.20
432	4.6	4.30
433	4.7	4.40
434	4.8	4.50
435	4.9	4.60
436	5.0	4.70
437	5.1	4.80
438	5.2	4.90
439	5.3	5.00
440	5.4	5.10
441	5.5	5.20
442	5.6	5.30
443	5.7 and above	5.40

TABLE 4

ILLUSTRATES A .40% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE





474	2.5	2.10
475	2.6	2.20
476	2.7	2.30
477	2.8	2.40
478	2.9	2.50
479	3.0	2.60
480	3.1	2.70
481	3.2	2.80
482	3.3	2.90
483	3.4	3.00
484	3.5	3.10
485	3.6	3.20
486	3.7	3.30
487	3.8	3.40
488	3.9	3.50
489	4.0	3.60
490	4.1	3.70
491	4.2	3.80
492	4.3	3.90
493	4.4	4.00
494	4.5	4.10
495	4.6	4.20
496	4.7	4.30
497	4.8	4.40
498	4.9	4.50
499	5.0	4.60
500	5.1	4.70
501	5.2	4.80

502	5.3	4.90
503	5.4	5.00
504	5.5	5.10
505	5.6	5.20
506	5.7	5.30
507	5.8 and above	5.40

TABLE 5

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

511	A	B
512	If Benefit Ratio is	The Individual Experience Rate is
513	0.0%	0.10%
514	0.1	0.10
515	0.2	0.10
516	0.3	0.10
517	0.4	0.10
518	0.5	0.10
519	0.6	0.10
520	0.7	0.20
521	0.8	0.30
522	0.9	0.40
523	1.0	0.50
524	1.1	0.60
525	1.2	0.70
526	1.3	0.80
527	1.4	0.90
528	1.5	1.00
529	1.6	1.10

530	1.7	1.20
531	1.8	1.30
532	1.9	1.40
533	2.0	1.50
534	2.1	1.60
535	2.2	1.70
536	2.3	1.80
537	2.4	1.90
538	2.5	2.00
539	2.6	2.10
540	2.7	2.20
541	2.8	2.30
542	2.9	2.40
543	3.0	2.50
544	3.1	2.60
545	3.2	2.70
546	3.3	2.80
547	3.4	2.90
548	3.5	3.00
549	3.6	3.10
550	3.7	3.20
551	3.8	3.30
552	3.9	3.40
553	4.0	3.50
554	4.1	3.60
555	4.2	3.70
556	4.3	3.80
557	4.4	3.90

558	4.5	4.00
559	4.6	4.10
560	4.7	4.20
561	4.8	4.30
562	4.9	4.40
563	5.0	4.50
564	5.1	4.60
565	5.2	4.70
566	5.3	4.80
567	5.4	4.90
568	5.5	5.00
569	5.6	5.10
570	5.7	5.20
571	5.8	5.30
572	5.9 and above	5.40

TABLE 6

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

	A	B
	If Benefit Ratio is	The Individual Experience Rate is
578	0.0%	0.10%
579	0.1	0.10
580	0.2	0.10
581	0.3	0.10
582	0.4	0.10
583	0.5	0.10
584	0.6	0.10
585	0.7	0.10

586	0.8	0.20
587	0.9	0.30
588	1.0	0.40
589	1.1	0.50
590	1.2	0.60
591	1.3	0.70
592	1.4	0.80
593	1.5	0.90
594	1.6	1.00
595	1.7	1.10
596	1.8	1.20
597	1.9	1.30
598	2.0	1.40
599	2.1	1.50
600	2.2	1.60
601	2.3	1.70
602	2.4	1.80
603	2.5	1.90
604	2.6	2.00
605	2.7	2.10
606	2.8	2.20
607	2.9	2.30
608	3.0	2.40
609	3.1	2.50
610	3.2	2.60
611	3.3	2.70
612	3.4	2.80
613	3.5	2.90

614	3.6	3.00
615	3.7	3.10
616	3.8	3.20
617	3.9	3.30
618	4.0	3.40
619	4.1	3.50
620	4.2	3.60
621	4.3	3.70
622	4.4	3.80
623	4.5	3.90
624	4.6	4.00
625	4.7	4.10
626	4.8	4.20
627	4.9	4.30
628	5.0	4.40
629	5.1	4.50
630	5.2	4.60
631	5.3	4.70
632	5.4	4.80
633	5.5	4.90
634	5.6	5.00
635	5.7	5.10
636	5.8	5.20
637	5.9	5.30
638	6.0 and above	5.40

TABLE 7

ILLUSTRATES A .70% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE

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

642	A	B
643	If Benefit Ratio is	The Individual Experience Rate is
644	0.0%	0.10%
645	0.1	0.10
646	0.2	0.10
647	0.3	0.10
648	0.4	0.10
649	0.5	0.10
650	0.6	0.10
651	0.7	0.10
652	0.8	0.10
653	0.9	0.20
654	1.0	0.30
655	1.1	0.40
656	1.2	0.50
657	1.3	0.60
658	1.4	0.70
659	1.5	0.80
660	1.6	0.90
661	1.7	1.00
662	1.8	1.10
663	1.9	1.20
664	2.0	1.30
665	2.1	1.40
666	2.2	1.50
667	2.3	1.60
668	2.4	1.70
669	2.5	1.80



670	2.6	1.90
671	2.7	2.00
672	2.8	2.10
673	2.9	2.20
674	3.0	2.30
675	3.1	2.40
676	3.2	2.50
677	3.3	2.60
678	3.4	2.70
679	3.5	2.80
680	3.6	2.90
681	3.7	3.00
682	3.8	3.10
683	3.9	3.20
684	4.0	3.30
685	4.1	3.40
686	4.2	3.50
687	4.3	3.60
688	4.4	3.70
689	4.5	3.80
690	4.6	3.90
691	4.7	4.00
692	4.8	4.10
693	4.9	4.20
694	5.0	4.30
695	5.1	4.40
696	5.2	4.50
697	5.3	4.60

698	5.4	4.70
699	5.5	4.80
700	5.6	4.90
701	5.7	5.00
702	5.8	5.10
703	5.9	5.20
704	6.0	5.30
705	6.1 and above	5.40

TABLE 8

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

	A	B
	If Benefit Ratio is	The Individual Experience Rate is
709		
710		
711	0.0%	0.10%
712	0.1	0.10
713	0.2	0.10
714	0.3	0.10
715	0.4	0.10
716	0.5	0.10
717	0.6	0.10
718	0.7	0.10
719	0.8	0.10
720	0.9	0.10
721	1.0	0.20
722	1.1	0.30
723	1.2	0.40
724	1.3	0.50
725	1.4	0.60

726	1.5	0.70
727	1.6	0.80
728	1.7	0.90
729	1.8	1.00
730	1.9	1.10
731	2.0	1.20
732	2.1	1.30
733	2.2	1.40
734	2.3	1.50
735	2.4	1.60
736	2.5	1.70
737	2.6	1.80
738	2.7	1.90
739	2.8	2.00
740	2.9	2.10
741	3.0	2.20
742	3.1	2.30
743	3.2	2.40
744	3.3	2.50
745	3.4	2.60
746	3.5	2.70
747	3.6	2.80
748	3.7	2.90
749	3.8	3.00
750	3.9	3.10
751	4.0	3.20
752	4.1	3.30
753	4.2	3.40

754	4.3	3.50
755	4.4	3.60
756	4.5	3.70
757	4.6	3.80
758	4.7	3.90
759	4.8	4.00
760	4.9	4.10
761	5.0	4.20
762	5.1	4.30
763	5.2	4.40
764	5.3	4.50
765	5.4	4.60
766	5.5	4.70
767	5.6	4.80
768	5.7	4.90
769	5.8	5.00
770	5.9	5.10
771	6.0	5.20
772	6.1	5.30
773	6.2 and above	5.40

TABLE 9

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

	A	B
	If Benefit Ratio is	The Individual Experience Rate is
779	0.0%	0.10%
780	0.1	0.10
781	0.2	0.10

782	0.3	0.10
783	0.4	0.10
784	0.5	0.10
785	0.6	0.10
786	0.7	0.10
787	0.8	0.10
788	0.9	0.10
789	1.0	0.10
790	1.1	0.20
791	1.2	0.30
792	1.3	0.40
793	1.4	0.50
794	1.5	0.60
795	1.6	0.70
796	1.7	0.80
797	1.8	0.90
798	1.9	1.00
799	2.0	1.10
800	2.1	1.20
801	2.2	1.30
802	2.3	1.40
803	2.4	1.50
804	2.5	1.60
805	2.6	1.70
806	2.7	1.80
807	2.8	1.90
808	2.9	2.00
809	3.0	2.10

810	3.1	2.20
811	3.2	2.30
812	3.3	2.40
813	3.4	2.50
814	3.5	2.60
815	3.6	2.70
816	3.7	2.80
817	3.8	2.90
818	3.9	3.00
819	4.0	3.10
820	4.1	3.20
821	4.2	3.30
822	4.3	3.40
823	4.4	3.50
824	4.5	3.60
825	4.6	3.70
826	4.7	3.80
827	4.8	3.90
828	4.9	4.00
829	5.0	4.10
830	5.1	4.20
831	5.2	4.30
832	5.3	4.40
833	5.4	4.50
834	5.5	4.60
835	5.6	4.70
836	5.7	4.80
837	5.8	4.90

838	5.9	5.00
839	6.0	5.10
840	6.1	5.20
841	6.2	5.30
842	6.3 and above	5.40

TABLE 10

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

846	A	B
847	If Benefit Ratio is	The Individual Experience Rate is
848	0.0%	0.10%
849	0.1	0.10
850	0.2	0.10
851	0.3	0.10
852	0.4	0.10
853	0.5	0.10
854	0.6	0.10
855	0.7	0.10
856	0.8	0.10
857	0.9	0.10
858	1.0	0.10
859	1.1	0.10
860	1.2	0.20
861	1.3	0.30
862	1.4	0.40
863	1.5	0.50
864	1.6	0.60
865	1.7	0.70

866	1.8	0.80
867	1.9	0.90
868	2.0	1.00
869	2.1	1.10
870	2.2	1.20
871	2.3	1.30
872	2.4	1.40
873	2.5	1.50
874	2.6	1.60
875	2.7	1.70
876	2.8	1.80
877	2.9	1.90
878	3.0	2.00
879	3.1	2.10
880	3.2	2.20
881	3.3	2.30
882	3.4	2.40
883	3.5	2.50
884	3.6	2.60
885	3.7	2.70
886	3.8	2.80
887	3.9	2.90
888	4.0	3.00
889	4.1	3.10
890	4.2	3.20
891	4.3	3.30
892	4.4	3.40
893	4.5	3.50



894	4.6	3.60
895	4.7	3.70
896	4.8	3.80
897	4.9	3.90
898	5.0	4.00
899	5.1	4.10
900	5.2	4.20
901	5.3	4.30
902	5.4	4.40
903	5.5	4.50
904	5.6	4.60
905	5.7	4.70
906	5.8	4.80
907	5.9	4.90
908	6.0	5.00
909	6.1	5.10
910	6.2	5.20
911	6.3	5.30
912	6.4 and above	5.40

913 (iv) 1. The contribution rate for each eligible  
914 employer shall be the sum of two (2) rates: His individual  
915 experience rate in the range from zero percent (0%) to five and  
916 four-tenths percent (5.4%), plus a general experience rate. In no  
917 event shall the resulting rate be in excess of five and  
918 four-tenths percent (5.4%).

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

922                   3. The general experience rate shall be  
923 determined in the following manner: The commission shall  
924 determine annually, for the thirty-six (36) consecutive  
925 calendar-month period ending on the computation date, the amount  
926 of benefits which were not charged to the record of any employer  
927 and of benefits which were ineffectively charged to the employer's  
928 experience-rating record. For the purposes of subsection  
929 (2) (b) (iv) 3, the term "ineffectively charged benefits" shall  
930 include:

931                   The total of the amounts of benefits charged to the  
932 experience-rating records of all eligible employers which caused  
933 their benefit ratios to exceed five and four-tenths percent  
934 (5.4%), the total of the amounts of benefits charged to the  
935 experience-rating records of all ineligible employers which would  
936 cause their benefit ratios to exceed five and four-tenths percent  
937 (5.4%) if they were eligible employers, and the total of the  
938 amounts of benefits charged or chargeable to the experience-rating  
939 record of any employer who has discontinued his business or whose  
940 coverage has been terminated within such period; provided, that  
941 solely for the purposes of determining the amounts of  
942 ineffectively charged benefits as herein defined, a "benefit  
943 ratio" shall be computed for each ineligible employer, which shall  
944 be the quotient obtained by dividing the total benefits charged to  
945 his experience-rating record throughout the period ending on the  
946 computation date, during which his experience-rating record has  
947 been chargeable with benefits, by his total taxable payroll for  
948 the same period on which all contributions due have been paid on  
949 or before the September 30 immediately following the computation

950 date; and provided further, that such benefit ratio shall be  
951 computed to the tenth of one percent (.1%) and any remainder shall  
952 be rounded to the next higher tenth. The ratio of the sum of  
953 these amounts to the taxable wages paid during the same period by  
954 all eligible employers whose benefit ratio did not exceed five and  
955 four-tenths percent (5.4%), computed to the next higher tenth of  
956 one percent (.1%), shall be the general experience rate.

957           4. The general experience rate shall be  
958 adjusted by use of the size of fund index factor. This factor may  
959 be positive or negative, and shall be determined as follows: From  
960 the target SOFI of 1.50, subtract the simple average of the  
961 current and preceding years' exposure criteria divided by the  
962 cost rate criterion. The result is then multiplied by the product  
963 of the CRC and total wages for the twelve-month period ending June  
964 30 divided by the taxable wages for the twelve-month period ending  
965 June 30. This is the percentage positive or negative added to the  
966 general experience rate. This percentage is computed to one (1)  
967 decimal place, and rounded to the next higher tenth.

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

972           6. The commission shall include in its annual  
973 rate notice to employers a brief explanation of the elements of  
974 the general experience rate, and shall include in its regular  
975 publications an annual analysis of benefits not charged to the  
976 record of any employer, and of the benefit experience of employers  
977 by industry group whose benefit ratio exceeds four percent (4%),

978 and of any other factors which may affect the size of the general  
979 experience rate.

980 (v) When any employing unit in any manner succeeds  
981 to or acquires the organization, trade, business or substantially  
982 all the assets thereof of an employer, excepting any assets  
983 retained by such employer incident to the liquidation of his  
984 obligations, whether or not such acquiring employing unit was an  
985 employer within the meaning of Section 71-5-11, subsection H,  
986 prior to such acquisition, and continues such organization, trade  
987 or business, the experience-rating and payroll records of the  
988 predecessor employer shall be transferred as of the date of  
989 acquisition to the successor employer for the purpose of rate  
990 determination.

991 (vi) When any employing unit succeeds to or  
992 acquires a distinct and severable portion of an organization,  
993 trade or business, the experience-rating and payroll records of  
994 such portion, if separately identifiable, shall be transferred to  
995 the successor upon:

996 1. The mutual consent of the predecessor and  
997 the successor,

998 2. Approval of the commission,

999 3. Continued operation of the transferred  
1000 portion by the successor after transfer, and

1001 4. The execution and the filing with the  
1002 commission by the predecessor employer of a waiver relinquishing  
1003 all rights to have the experience-rating and payroll records of  
1004 the transferred portion used for the purpose of determining  
1005 modified rates of contribution for such predecessor.

1006                   (vii) If the successor was an employer subject to  
1007 this chapter prior to the date of acquisition, it shall continue  
1008 to pay contributions at the rate applicable to it from the date  
1009 the acquisition occurred until the end of the then current tax  
1010 year. If the successor was not an employer prior to the date of  
1011 acquisition, it shall pay contributions at the rate applicable to  
1012 the predecessor or, if more than one (1) predecessor and the same  
1013 rate is applicable to both, the rate applicable to the predecessor  
1014 or predecessors, from the date the acquisition occurred until the  
1015 end of the then current tax year. If the successor was not an  
1016 employer prior to the date the acquisition occurred and  
1017 simultaneously acquires the businesses of two (2) or more  
1018 employers to whom different rates of contributions are applicable,  
1019 it shall pay contributions from the date of the acquisition until  
1020 the end of the current tax year at a rate computed on the basis of  
1021 the combined experience-rating and payroll records of the  
1022 predecessors as of the computation date for such tax year. In all  
1023 cases the rate of contributions applicable to such successor for  
1024 each succeeding tax year shall be computed on the basis of the  
1025 combined experience-rating and payroll records of the successor  
1026 and the predecessor or predecessors.

1027                   (viii) The commission shall notify each employer  
1028 quarterly of the benefits paid and charged to his  
1029 experience-rating record; and such notification, in the absence of  
1030 an application for redetermination filed within thirty (30) days  
1031 after the date of the mailing of such notice, shall be final,  
1032 conclusive and binding upon the employer for all purposes. A  
1033 redetermination, made after notice and opportunity for a fair

1034 hearing, by a hearing officer designated by the commission who  
1035 shall consider and decide these and related applications and  
1036 protests; and the finding of fact in connection therewith may be  
1037 introduced into any subsequent administrative or judicial  
1038 proceedings involving the determination of the rate of  
1039 contributions of any employer for any tax year, and shall be  
1040 entitled to the same finality as is provided in this subsection  
1041 with respect to the findings of fact in proceedings to redetermine  
1042 the contribution rate of an employer.

1043                   (ix) The commission shall notify each employer of  
1044 his rate of contribution as determined for any tax year as soon as  
1045 reasonably possible after November 1 of the preceding year. Such  
1046 determination shall be final, conclusive and binding upon such  
1047 employer unless, within thirty (30) days after the date of the  
1048 mailing of such notice to his last known address, the employer  
1049 files with the commission an application for review and  
1050 redetermination of his contribution rate, setting forth his  
1051 reasons therefor. If the commission grants such review, the  
1052 employer shall be promptly notified thereof and shall be afforded  
1053 an opportunity for a fair hearing by a hearing officer designated  
1054 by the commission who shall consider and decide these and related  
1055 applications and protests; but no employer shall be allowed, in  
1056 any proceeding involving his rate of contributions or contribution  
1057 liability, to contest the chargeability to his account of any  
1058 benefits paid in accordance with a determination, redetermination  
1059 or decision pursuant to Sections 71-5-515 through 71-5-533 except  
1060 upon the ground that the services on the basis of which such  
1061 benefits were found to be chargeable did not constitute services

1062 performed in employment for him, and then only in the event that  
1063 he was not a party to such determination, redetermination,  
1064 decision or to any other proceedings provided in this chapter in  
1065 which the character of such services was determined. The employer  
1066 shall be promptly notified of the denial of this application or of  
1067 the redetermination, both of which shall become final unless,  
1068 within ten (10) days after the date of mailing of notice thereof,  
1069 there shall be an appeal to the commission itself. Any such  
1070 appeal shall be on the record before said designated hearing  
1071 officer, and the decision of said commission shall become final  
1072 unless, within thirty (30) days after the date of mailing of  
1073 notice thereof to the employer's last known address, there shall  
1074 be an appeal to the Circuit Court of the First Judicial District  
1075 of Hinds County, Mississippi, in accordance with the provisions of  
1076 law with respect to review of civil causes by certiorari.

1077 (x) No employer shall be eligible for a  
1078 contribution rate less than the maximum rate allowed for the tax  
1079 year in which the employing unit is found to be in violation of  
1080 Section 71-5-19(2) or (3). The maximum rate shall be assigned for  
1081 the year in which the violation is discovered by the commission  
1082 and for the next two (2) consecutive rate years.

1083 SECTION 3. This act shall take effect and be in force from  
1084 and after July 1, 2000.