

**INTERIM REPORT OF THE
JOINT SUBCOMMITTEE STUDYING THE FUNDING REQUIREMENTS
AND THE ADMINISTRATIVE NEEDS OF THE VIRGINIA
UNEMPLOYMENT COMPENSATION ACT**

TO

THE GOVERNOR

AND

THE GENERAL ASSEMBLY OF VIRGINIA



SENATE DOCUMENT NO. 27

**COMMONWEALTH OF VIRGINIA
DEPARTMENT OF PURCHASES AND SUPPLY
RICHMOND**

1978

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Interim Report of the
Joint Subcommittee Studying the Funding Requirements
and the Administrative Needs of the Virginia
Unemployment Compensation Act

To

The Governor and the General Assembly of Virginia

Richmond, Virginia

October, 1977

To: Honorable Mills E. Godwin, Jr., Governor of Virginia

and

The General Assembly of Virginia

Introduction

The Joint Subcommittee Studying the Funding Requirements and the Administrative Needs of the Virginia Unemployment Compensation Act was established pursuant to Senate Joint Resolution No. 133 of 1977.

SENATE JOINT RESOLUTION NO. 133

WHEREAS, financial and administrative problems have developed from the high and extended rate of unemployment in the Commonwealth resulting from several years of economic recession; and

WHEREAS, this has resulted in the rapid depletion of the Unemployment Trust Fund and increased administrative burdens for the system; and

WHEREAS, the 94th Congress has mandated an increase in the supporting taxable payroll base from \$4,200 to \$6,000; and

WHEREAS, the increased cost burden will require equitable distribution

among employers through a revised schedule of funding for their experience and for the replenishment of the Trust Fund; and

WHEREAS, a number of administrative needs will require examination to effect fundamental improvements in the system; now, therefore, be it

RESOLVED by the Senate of Virginia, the House of Delegates concurring, That a Joint Subcommittee of the Senate Committee on Commerce and Labor and the House Committee on Labor and Commerce are hereby requested to make a study of future funding needs and administrative requirements for the system, and after due and careful consideration, prepare and present its findings and conclusions, with recommendations for such legislative changes, if any, which they may deem proper and desirable to the Governor and the General Assembly not later than November one, nineteen hundred seventy-seven. All agencies of the State shall assist in this study.

Elmon T. Gray of Waverly, a member of the Senate of Virginia and co-patron of Senate Joint Resolution No. 133, was elected Chairman. Robert E. Washington of Norfolk, a member of the House of Delegates, was elected Vice-Chairman.

Also appointed to serve from the Senate were Nathan H. Miller of Harrisonburg and Elliot S. Schewel of Lynchburg. Also appointed to serve from the House of Delegates were Joseph A. Johnson of Abingdon, George W. Grayson of Williamsburg, Raymond R. Robrecht of Salem, and Alson H. Smith, Jr. of Winchester.

L. Willis Robertson, Jr. and Hugh P. Fisher, III of the Division of Legislative Services served as staff to the Subcommittee.

The Subcommittee met five times during the course of its study. Meetings were held on June 7, June 29, August 23, October 12, and November 23, 1977. At each meeting at least several problems involving the Unemployment Trust Fund were examined. Key witnesses spoke before the Subcommittee at each meeting. The following groups were particularly well represented at the meetings: The Virginia Employment Commission; The Virginia AFL-CIO; The Virginia Manufacturers Association; and The Virginia Retail Merchants Association. The following individuals spoke at length on key topics considered by the Subcommittee: Robert Masden and Thomas Hudson, Commissioner and Director of Appeals, respectively, of the Virginia Employment Commission (VEC); Julian Carper, President of the Virginia AFL-CIO; Charles Taylor, President of the Virginia Manufacturers Association (VMA); and Sumpter Priddy, Director of the Virginia Retail Merchants Association.

The Subcommittee received and reviewed a great deal of information relating to the Unemployment Trust Fund. The following issues were of paramount concern to the Subcommittee:

- (1) Should the VEC's appeals procedure be modified?

(2) Should a 40% multiplicative surtax be assessed on employers, rather than the current additive surtax?

(3) Should the one week waiting period currently in existence be eliminated so that applicants could receive unemployment compensation immediately after termination from their last job?

(4) Should the Code's seasonal provisions be repealed, thus allowing seasonal workers to collect unemployment compensation?

(5) Should the Experience Rating Factor of the VEC's tax table be extended beyond 25?

(6) Should the present weekly maximum amount of \$110 in unemployment benefits be increased to \$115?

(7) What should be the Fund's legal minimum and legal maximum solvency amounts or percentages?

(8) Should a married person who moves out of state when his (or her) spouse begins a new job be eligible to receive unemployment compensation?

(9) Should a new resolution be drafted requesting that the study be continued until to next year to consider any unresolved questions concerning the Fund?

RECOMMENDATIONS

The Subcommittee offers the following recommendations:

(1) The present appeals procedure should not be modified through statutory changes. If the VEC desires changes in the appeals process, these changes should be effected through regulations and administrative procedures.

(2) The present additive unemployment surtax assessed on employers should be replaced by a 40% multiplicative surtax.

(3) The one week waiting period necessary before an unemployed person can collect unemployment compensation should not be eliminated.

(4) The Code's provisions disallowing seasonal workers from collecting unemployment compensation should be repealed.

(5) The VEC tax tables's State Experience Rating Factor cannot be extended beyond 25 this year, but the Subcommittee will examine this problem in more detail next year if the study is continued .

(6) The maximum weekly amount of unemployment benefits should be increased from \$110. to \$115.

(7) The minimum legal solvency limit of the Trust Fund should be set at 3.5% of average three-year taxable wages until 1981, at which time the Fund's legal minimum would be reduced to 3%. The maximum legal solvency ceiling of the Trust Fund should be set at 5.7% of average three-year taxable wages until 1981, at which time the Fund's legal maximum would be reduced to 5%.

The legislation to effect the changes that the Subcommittee recommends is included as Appendix A.

(8) The problem of whether to pay benefits to a married person who moves out of the State to be with his (or her) spouse will be examined in more detail next year if the study is continued.

(9) The study should be continued next year, so that the Subcommittee may examine in more detail the unresolved problems related to the Unemployment Trust Fund. These unresolved problems include the following:

(a) Whether the Subcommittee should accept a proposal advanced recently by the VMA which would, among other things, express minimum and maximum solvency limits in dollar amounts rather than in percentages.

(b) Whether the VEC's new, revised State Experience Rating Factor Scale in the tax table should be accepted.

(c) Whether benefits should be paid to a married person who moves

out of the State to be with his (or her) spouse.

A resolution to continue the study is included as Appendix B.

REASONS FOR RECOMMENDATIONS

The first recommendation concerns possible changes in the Virginia Employment Commission's appeals process. Initially the Commission had said that it wanted to make substantial changes at the second appeal level. These changes would have had the effect of significantly reducing the number of cases heard by the Commission at this level. During the Subcommittee's first three meetings, the Virginia Employment Commission argued in favor of these changes and the Virginia Manufacturers Association argued against them.

However, during the fourth meeting the Commission announced that it no longer would seek statutory changes in the appeals procedure. It said that it would effect any necessary changes through regulations and administrative procedures. The Manufacturers Association, of course, agreed with this view, and the conflict over this issue ended.

The Subcommittee recommends that there be no statutory change in the appeals process. It feels that the present system has worked well and has proven to be a good system over many years of operating experience. Also, since the Virginia Employment Commission recently made substantial additions to its appeals division, the Commission now can handle more ably its case load than was possible the last few years. Moreover, the Virginia Employment Commission can bring about the needed changes in the process through regulations and administrative procedures. Therefore, there is no reason to bring about statutory changes.

Concerning the next recommendation, the Subcommittee believes that the present additive surtax should be replaced by a multiplicative surcharge. With an additive surtax, a specified percentage is simply added on to the employer's ordinary tax (contribution). With a multiplicative surtax, the specified percentage is multiplied by the employer's contribution and the resulting product is the employer's surtax. In other words, the additive surtax is equal to the specific percentage of the employer's tax that is added onto his ordinary tax. The multiplicative surcharge is derived by multiplying the specified percentage by the employer's ordinary tax. Either surcharge would come into play when the Unemployment Trust Fund goes below a specified legal solvency minimum. Either surcharge would be eliminated when the fund increased to an amount over the specified minimum solvency limit.

The Subcommittee feels that the General Assembly should approve the Virginia Employment Commission's request for a 40% multiplicative surtax. A 40% surtax is of sufficient magnitude to help replenish the Fund. At the same time, the 40% surtax will not overtax employers and add too much to the Fund. Changing from a additive to a multiplicative surcharge will mean a decrease in revenues from the tax, but it will eliminate the regressive nature of the present additive surtax whereby employers with good experience rates are penalized more than those with poor experience rates. The Subcommittee feels that the multiplicative surcharge is the fairer of the two alternatives, and it recommends its adoption for that reason.

The next recommendation involves the one-week waiting period. Currently there is a one-week waiting period before a worker is eligible to receive unemployment compensation. The Subcommittee believes that it would be best to retain this provision. It would be unwise to reduce the Unemployment Trust Fund further at a time when it is already dangerously low. Since the Fund is already well below the legal minimum solvency level, the members recommend that the one-week waiting period provision be retained.

The next recommendation involves seasonal employees. Under the present provisions of the Code dealing with seasonal workers, such workers are excluded from receiving unemployment compensation benefits during their off season. Administrative and legal problems related to enforcing these provisions are considerable. The Virginia Employment Commission has shown that elimination of these provisions would only cost the Trust Fund a relatively small amount of money each year. The extra benefits paid out of the Fund to seasonal workers would be more than offset by the benefits resulting from elimination of the administrative and legal problems related to these provisions. Therefore, the Subcommittee recommends that the seasonal provisions be repealed.

Concerning another of the Subcommittee's decisions, i.e., whether to extend the Virginia Employment Commission tax table's State Experience Rating Factor beyond 25, the Subcommittee believes that it cannot recommend that the Factor be so increased. The Virginia Employment Commission, at the Subcommittee's last meeting, argued that the Experience Factor should be increased; but the Commission said that the new revised tax table, with a revised Experience Rating Factor, would not be complete until some time late in the year. Since the revised tax table was completed at a late date, the Subcommittee did not have enough time to examine the increased Experience Rating Factor Scale and its implications. The Subcommittee would like to examine this revised tax table, including the increased Experience Rating Factor Scale, next year if the study is continued.

The next recommendation involves the decision that weekly maximum unemployment compensation benefits be increased to \$115.

Currently the Commonwealth pays a weekly maximum of \$110 in benefits. This figure is above the national average for unemployment compensation benefits. The Virginia Employment Commission has said that an increase in Virginia's maximum to \$115 would cost the Trust Fund only about \$1 million a year. The Commission holds that while the Fund is presently at a low level, an additional \$1 million in costs each year would have very little or no effect on its solvency. The Commission, therefore, has said that it would support a \$5 increase in the weekly maximum. This being the case, the Subcommittee recommends that weekly maximum unemployment benefits be increased to \$115.

Another of the Subcommittee's decisions involved establishing minimum and maximum legal solvency figures. The present legal minimum solvency level—that is, the figure that the Fund legally cannot be less than, is 4% of

average three-year taxable wages. The present legal maximum solvency ceiling—that is, the figure that the Fund legally cannot exceed—is 6.25% of average three-year taxable wages. Currently the Fund is well below the minimum solvency limit. The Subcommittee believes that the minimum solvency limit should be reduced to 3.5% now and 3% in 1981. Moreover, the Subcommittee believes that the maximum solvency limit should be reduced to 5.7% now and 5% in 1981. The Subcommittee feels that this combination of figures will help insure that the Fund maintains enough reserves to meet emergencies that might develop; and, at the same time, it helps to insure that employers will not be taxed too much. In short, use of these minimum and maximum figures will help insure that employers are not under or over taxed.

Not mentioned until the last Subcommittee meeting was the question of what to do about married people who file for unemployment compensation when they move out of the State to be with their spouses. This topic was raised too late in the study for the Subcommittee to make any recommendations concerning it this year. However, if the study is continued next year, this subject would be examined in much more detail.

The Subcommittee's final recommendation concerns the need for extending the study another year. There are at least several unresolved problems related to the Trust Fund. The Subcommittee would like to be able to thoroughly examine these problems next year and offer other recommendations to the Governor and the General Assembly.

CONCLUSION

The Subcommittee, at the end of its first year in existence, offers recommendations that it feels will help insure the continued solvency of the Trust Fund and insure that unemployment benefits will be available to those individuals in the Commonwealth that are eligible to receive them. It looks forward to solving other problems related to the Fund during its second operating year.

Respectfully submitted,

Elmon T. Gray, Chairman

Robert E. Washington, Vice-Chairman

Elliott S. Schewel

Nathan H. Miller

Raymond R. Robrecht

Alson H. Smith, Jr.

George W. Grayson

Joseph A. Johnson

APPENDIX A

A BILL to amend and reenact §§ 60.1-47, 60.1-80, 60.1-85 and 60.1-86 of the Code of Virginia, relating to weekly unemployment compensation benefit amounts and computation and employers contribution rate and computation; and to repeal §§ 60.1-18, 60.1-19, 60.1-20, 60.1-53, 60.1-54, 60.1-55, 60.1-56, 60.1-57 and 60.1-86.1 of the Code of Virginia, relating to unemployment benefits for seasonal workers and the temporary suspension of certain sections.

Be it enacted by the General Assembly of Virginia:

1. That §§ 60.1-47, 60.1-80, 60.1-85 and 60.1-86 of the Code of Virginia are amended and reenacted as follows:

§ 60.1-47. Weekly benefit amount.—With respect to all claims filed on or after July ~~third~~ *second*, nineteen hundred seventy- ~~seven~~ *eight*, an eligible individual's weekly "benefit amount" shall be the amount appearing in Column B in the "Benefit Table" in this section on the line on which in Column A of such table, there appears the total wages for insured work earned by such individual in that quarter of his base period in which such total wages were highest.

With respect to all claims filed prior to July ~~third~~ *second*, nineteen hundred seventy- ~~seven~~ *eight*, an eligible individual's weekly "benefit amount" shall be computed under the provisions of this section in force on the date such claim was filed.

BENEFIT TABLE

DIVISION D

DURATION OF BENEFITS

Col. A Highest Quarter Earnings	Col. B Weekly Benefit Amount	Col. C Quali- fying Earnings	12 Weeks	13 Weeks	14 Weeks	15 Weeks	16 Weeks	17 Weeks	18 Weeks	19 Weeks	20 Weeks	21 Weeks	22 Weeks	23 Weeks	24 Weeks	25 Weeks	26 Weeks
363.00			1,008.00	1,092.01	1,176.01	1,260.01	1,344.01	1,428.01	1,512.01	1,596.01	1,680.01	1,764.01	1,848.01	1,932.01	2,016.01	2,100.01	2,184.01
700.00	38.00	1008.00	1,092.00	1,176.00	1,260.00	1,344.00	1,428.00	1,512.00	1,596.00	1,680.00	1,764.00	1,848.00	1,932.00	2,016.00	2,100.00	2,184.00	OVER
700.01			1,044.00	1,131.01	1,218.01	1,306.01	1,392.01	1,479.01	1,566.01	1,653.01	1,740.01	1,827.01	1,914.01	2,001.01	2,088.01	2,175.01	2,262.01
725.00	39.00	1044.00	1,131.00	1,218.00	1,305.00	1,392.00	1,479.00	1,566.00	1,653.00	1,740.00	1,827.00	1,914.00	2,001.00	2,088.00	2,175.00	2,262.00	OVER
725.01			1,080.00	1,170.01	1,260.01	1,350.01	1,440.01	1,530.01	1,620.01	1,710.01	1,800.01	1,890.01	1,980.01	2,070.01	2,160.01	2,250.01	2,340.01
750.00	30.00	1080.00	1,170.00	1,260.00	1,350.00	1,440.00	1,530.00	1,620.00	1,710.00	1,800.00	1,890.00	1,980.00	2,070.00	2,160.00	2,250.00	2,340.00	OVER
750.01			1,116.00	1,209.01	1,302.01	1,395.01	1,488.01	1,581.01	1,674.01	1,767.01	1,860.01	1,953.01	2,046.01	2,139.01	2,232.01	2,325.01	2,418.01
775.00	31.00	1116.00	1,209.00	1,302.00	1,395.00	1,488.00	1,581.00	1,674.00	1,767.00	1,860.00	1,953.00	2,046.00	2,139.00	2,232.00	2,325.00	2,418.00	OVER
775.01			1,152.00	1,248.01	1,344.01	1,440.01	1,536.01	1,632.01	1,728.01	1,824.01	1,920.01	2,016.01	2,112.01	2,208.01	2,304.01	2,400.01	2,496.01
800.00	32.00	1152.00	1,248.00	1,344.00	1,440.00	1,536.00	1,632.00	1,728.00	1,824.00	1,920.00	2,016.00	2,112.00	2,208.00	2,304.00	2,400.00	2,496.00	OVER
800.01			1,188.00	1,287.01	1,386.01	1,485.01	1,584.01	1,683.01	1,782.01	1,881.01	1,980.01	2,079.01	2,178.01	2,277.01	2,376.01	2,475.01	2,574.01
825.00	33.00	1188.00	1,287.00	1,386.00	1,485.00	1,584.00	1,683.00	1,782.00	1,881.00	1,980.00	2,079.00	2,178.00	2,277.00	2,376.00	2,475.00	2,574.00	OVER
825.01			1,234.00	1,326.01	1,418.01	1,510.01	1,602.01	1,694.01	1,786.01	1,878.01	1,970.01	2,062.01	2,154.01	2,246.01	2,338.01	2,430.01	2,522.01
850.00	34.00	1234.00	1,326.00	1,418.00	1,510.00	1,602.00	1,694.00	1,786.00	1,878.00	1,970.00	2,062.00	2,154.00	2,246.00	2,338.00	2,430.00	2,522.00	OVER
850.01			1,280.00	1,365.01	1,470.01	1,575.01	1,680.01	1,785.01	1,890.01	1,995.01	2,100.01	2,205.01	2,310.01	2,415.01	2,520.01	2,625.01	2,730.01
875.00	35.00	1280.00	1,365.00	1,470.00	1,575.00	1,680.00	1,785.00	1,890.00	1,995.00	2,100.00	2,205.00	2,310.00	2,415.00	2,520.00	2,625.00	2,730.00	OVER
875.01			1,306.00	1,404.01	1,512.01	1,620.01	1,728.01	1,836.01	1,944.01	2,052.01	2,160.01	2,268.01	2,376.01	2,484.01	2,592.01	2,700.01	2,808.01
900.00	36.00	1296.00	1,404.00	1,512.00	1,620.00	1,728.00	1,836.00	1,944.00	2,052.00	2,160.00	2,268.00	2,376.00	2,484.00	2,592.00	2,700.00	2,808.00	OVER
900.01			1,332.00	1,443.01	1,554.01	1,665.01	1,776.01	1,887.01	1,998.01	2,109.01	2,220.01	2,331.01	2,442.01	2,553.01	2,664.01	2,775.01	2,886.01
925.00	37.00	1332.00	1,443.00	1,554.00	1,665.00	1,776.00	1,887.00	1,998.00	2,109.00	2,220.00	2,331.00	2,442.00	2,553.00	2,664.00	2,775.00	2,886.00	OVER

BENEFIT TABLE (continued)

15

Col A Highest Quarter Earnings	Col B Weekly Benefit Amount	Col C Quali- fying Earnings	12 Weeks	13 Weeks	14 Weeks	15 Weeks	16 Weeks	17 Weeks	18 Weeks	19 Weeks	20 Weeks	21 Weeks	22 Weeks	23 Weeks	24 Weeks	25 Weeks	26 Weeks
925 01 950 00	38 00	1.368 00	1.368 00 1.482 00	1.482 01 1.596 00	1.596 01 1.710 00	1.710 01 1.824 00	1.824 01 1.938 00	1.938 01 2.052 00	2.052 01 2.166 00	2.166 01 2.280 00	2.280 01 2.394 00	2.394 01 2.508 00	2.508 01 2.622 00	2.622 01 2.736 00	2.736 01 2.850 00	2.850 01 2.964 00	2.964 01 & OVER
950 01 975 00	39 00	1.404 00	1.404 00 1.521 00	1.521 01 1.638 00	1.638 01 1.755 00	1.755 01 1.872 00	1.872 01 1.989 00	1.989 01 2.106 00	2.106 01 2.223 00	2.223 01 2.340 00	2.340 01 2.457 00	2.457 01 2.574 00	2.574 01 2.691 00	2.691 01 2.808 00	2.808 01 2.925 00	2.925 01 3.042 00	3.042 01 & OVER
975 01 1.000 00	40 00	1.440 00	1.440 00 1.560 00	1.560 01 1.680 00	1.680 01 1.800 00	1.800 01 1.920 00	1.920 01 2.040 00	2.040 01 2.160 00	2.160 01 2.280 00	2.280 01 2.400 00	2.400 01 2.520 00	2.520 01 2.640 00	2.640 01 2.760 00	2.760 01 2.880 00	2.880 01 3.000 00	3.000 01 3.120 00	3.120 01 & OVER
1.000 01 1.025 00	41 00	1.476 00	1.476 00 1.599 00	1.599 01 1.722 00	1.722 01 1.845 00	1.845 01 1.968 00	1.968 01 2.091 00	2.091 01 2.214 00	2.214 01 2.337 00	2.337 01 2.460 00	2.460 01 2.583 00	2.583 01 2.706 00	2.706 01 2.829 00	2.829 01 2.952 00	2.952 01 3.075 00	3.075 01 3.198 00	3.198 01 & OVER
1.025 01 1.050 00	42 00	1.512 00	1.512 00 1.638 00	1.638 01 1.764 00	1.764 01 1.890 00	1.890 01 2.016 00	2.016 01 2.142 00	2.142 01 2.268 00	2.268 01 2.394 00	2.394 01 2.520 00	2.520 01 2.646 00	2.646 01 2.772 00	2.772 01 2.898 00	2.898 01 3.024 00	3.024 01 3.150 00	3.150 01 3.276 00	3.276 01 & OVER
1.050 01 1.075 00	43 00	1.548 00	1.548 00 1.677 00	1.677 01 1.806 00	1.806 01 1.935 00	1.935 01 2.064 00	2.064 01 2.193 00	2.193 01 2.322 00	2.322 01 2.451 00	2.451 01 2.580 00	2.580 01 2.709 00	2.709 01 2.838 00	2.838 01 2.967 00	2.967 01 3.096 00	3.096 01 3.225 00	3.225 01 3.354 00	3.354 01 & OVER
1.075 01 1.100 00	44 00	1.584 00	1.584 00 1.716 00	1.716 01 1.848 00	1.848 01 1.990 00	1.990 01 2.112 00	2.112 01 2.244 00	2.244 01 2.376 00	2.376 01 2.508 00	2.508 01 2.640 00	2.640 01 2.772 00	2.772 01 2.904 00	2.904 01 3.036 00	3.036 01 3.168 00	3.168 01 3.300 00	3.300 01 3.432 00	3.432 01 & OVER
1.100 01 1.125 00	45 00	1.620 00	1.620 00 1.755 00	1.755 01 1.900 00	1.900 01 2.025 00	2.025 01 2.160 00	2.160 01 2.295 00	2.295 01 2.430 00	2.430 01 2.565 00	2.565 01 2.700 00	2.700 01 2.835 00	2.835 01 2.970 00	2.970 01 3.105 00	3.105 01 3.240 00	3.240 01 3.375 00	3.375 01 3.510 00	3.510 01 & OVER
1.125 01 1.150 00	46 00	1.656 00	1.656 00 1.794 00	1.794 01 1.932 00	1.932 01 2.070 00	2.070 01 2.208 00	2.208 01 2.346 00	2.346 01 2.484 00	2.484 01 2.622 00	2.622 01 2.760 00	2.760 01 2.898 00	2.898 01 3.036 00	3.036 01 3.174 00	3.174 01 3.312 00	3.312 01 3.450 00	3.450 01 3.588 00	3.588 01 & OVER
1.150 01 1.175 00	47 00	1.692 00	1.692 00 1.833 00	1.833 01 1.974 00	1.974 01 2.115 00	2.115 01 2.256 00	2.256 01 2.397 00	2.397 01 2.538 00	2.538 01 2.679 00	2.679 01 2.820 00	2.820 01 2.961 00	2.961 01 3.102 00	3.102 01 3.243 00	3.243 01 3.384 00	3.384 01 3.525 00	3.525 01 3.666 00	3.666 01 & OVER
1.175 01 1.200 00	48 00	1.728 00	1.728 00 1.872 00	1.872 01 2.016 00	2.016 01 2.160 00	2.160 01 2.304 00	2.304 01 2.448 00	2.448 01 2.592 00	2.592 01 2.736 00	2.736 01 2.880 00	2.880 01 3.024 00	3.024 01 3.168 00	3.168 01 3.312 00	3.312 01 3.456 00	3.456 01 3.600 00	3.600 01 3.744 00	3.744 01 & OVER
1.200 01 1.225 00	49 00	1.764 00	1.764 00 1.911 00	1.911 01 2.058 00	2.058 01 2.205 00	2.205 01 2.352 00	2.352 01 2.499 00	2.499 01 2.646 00	2.646 01 2.793 00	2.793 01 2.940 00	2.940 01 3.087 00	3.087 01 3.234 00	3.234 01 3.381 00	3.381 01 3.528 00	3.528 01 3.675 00	3.675 01 3.822 00	3.822 01 & OVER
1.225 01 1.250 00	50 00	1.800 00	1.800 00 1.950 00	1.950 01 2.100 00	2.100 01 2.250 00	2.250 01 2.400 00	2.400 01 2.550 00	2.550 01 2.700 00	2.700 01 2.850 00	2.850 01 3.000 00	3.000 01 3.150 00	3.150 01 3.300 00	3.300 01 3.450 00	3.450 01 3.600 00	3.600 01 3.750 00	3.750 01 3.900 00	3.900 01 & OVER

**BENEFIT TABLE
(continued)**

Col A Highest Quarter Earnings	Col B Weekly Benefit Amount	Col C Quali- fying Earnings	12 Weeks	13 Weeks	14 Weeks	15 Weeks	16 Weeks	17 Weeks	18 Weeks	19 Weeks	20 Weeks	21 Weeks	22 Weeks	23 Weeks	24 Weeks	25 Weeks	26 Weeks
1.250 01			1.836 00	1.989 01	2.142 01	2.295 01	2.448 01	2.601 01	2.754 01	2.907 01	3.060 01	3.213 01	3.366 01	3.519 01	3.672 01	3.825 01	3.978 01
1.275 00	51 00	1.836 00	1.989 00	2.142 00	2.295 00	2.448 00	2.601 00	2.754 00	2.907 00	3.060 00	3.213 00	3.366 00	3.519 00	3.672 00	3.825 00	3.978 00	& OVER
1.275 01			1.872 00	2.028 01	2.184 01	2.340 01	2.496 01	2.652 01	2.808 01	2.964 01	3.120 01	3.276 01	3.432 01	3.588 01	3.744 01	3.900 01	4.056 01
1.300 00	52 00	1.872 00	2.028 00	2.184 00	2.340 00	2.496 00	2.652 00	2.808 00	2.964 00	3.120 00	3.276 00	3.432 00	3.588 00	3.744 00	3.900 00	4.056 00	& OVER
1.300 01			1.908 00	2.067 01	2.226 01	2.385 01	2.544 01	2.703 01	2.862 01	3.021 01	3.180 01	3.339 01	3.498 01	3.657 01	3.816 01	3.975 01	4.134 01
1.325 00	53 00	1.908 00	2.067 00	2.226 00	2.385 00	2.544 00	2.703 00	2.862 00	3.021 00	3.180 00	3.339 00	3.498 00	3.657 00	3.816 00	3.975 00	4.134 00	& OVER
1.325 01			1.944 00	2.106 01	2.268 01	2.430 01	2.592 01	2.754 01	2.916 01	3.078 01	3.240 01	3.402 01	3.564 01	3.726 01	3.888 01	4.050 01	4.212 01
1.350 00	54 00	1.944 00	2.106 00	2.268 00	2.430 00	2.592 00	2.754 00	2.916 00	3.078 00	3.240 00	3.402 00	3.564 00	3.726 00	3.888 00	4.050 00	4.212 00	& OVER
1.350 01			1.980 00	2.145 01	2.310 01	2.475 01	2.640 01	2.805 01	2.970 01	3.135 01	3.300 01	3.465 01	3.630 01	3.795 01	3.960 01	4.125 01	4.290 01
1.375 00	55 00	1.980 00	2.145 00	2.310 00	2.475 00	2.640 00	2.805 00	2.970 00	3.135 00	3.300 00	3.465 00	3.630 00	3.795 00	3.960 00	4.125 00	4.290 00	& OVER
1.375 01			2.016 00	2.184 01	2.352 01	2.520 01	2.688 01	2.856 01	3.024 01	3.192 01	3.360 01	3.528 01	3.696 01	3.864 01	4.032 01	4.200 01	4.368 01
1.400 00	56 00	2.016 00	2.184 00	2.352 00	2.520 00	2.688 00	2.856 00	3.024 00	3.192 00	3.360 00	3.528 00	3.696 00	3.864 00	4.032 00	4.200 00	4.368 00	& OVER
1.400 01			2.052 00	2.223 01	2.394 01	2.565 01	2.736 01	2.907 01	3.078 01	3.249 01	3.420 01	3.591 01	3.762 01	3.933 01	4.104 01	4.275 01	4.446 01
1.425 00	57 00	2.052 00	2.223 00	2.394 00	2.565 00	2.736 00	2.907 00	3.078 00	3.249 00	3.420 00	3.591 00	3.762 00	3.933 00	4.104 00	4.275 00	4.446 00	& OVER
1.425 01			2.088 00	2.262 01	2.436 01	2.610 01	2.784 01	2.958 01	3.132 01	3.306 01	3.480 01	3.654 01	3.828 01	4.002 01	4.176 01	4.350 01	4.524 01
1.450 00	58 00	2.088 00	2.262 00	2.436 00	2.610 00	2.784 00	2.958 00	3.132 00	3.306 00	3.480 00	3.654 00	3.828 00	4.002 00	4.176 00	4.350 00	4.524 00	& OVER
1.450 01			2.124 00	2.301 01	2.478 01	2.655 01	2.832 01	3.009 01	3.186 01	3.363 01	3.540 01	3.717 01	3.894 01	4.071 01	4.248 01	4.425 01	4.602 01
1.475 00	59 00	2.124 00	2.301 00	2.478 00	2.655 00	2.832 00	3.009 00	3.186 00	3.363 00	3.540 00	3.717 00	3.894 00	4.071 00	4.248 00	4.425 00	4.602 00	& OVER
1.475 01			2.160 00	2.340 01	2.520 01	2.700 01	2.880 01	3.060 01	3.240 01	3.420 01	3.600 01	3.780 01	3.960 01	4.140 01	4.320 01	4.500 01	4.680 01
1.500 00	60 00	2.160 00	2.340 00	2.520 00	2.700 00	2.880 00	3.060 00	3.240 00	3.420 00	3.600 00	3.780 00	3.960 00	4.140 00	4.320 00	4.500 00	4.680 00	& OVER
1.500 01			2.196 00	2.379 01	2.562 01	2.745 01	2.928 01	3.111 01	3.294 01	3.477 01	3.660 01	3.843 01	4.026 01	4.209 01	4.392 01	4.575 01	4.758 01
1.525 00	61 00	2.196 00	2.379 00	2.562 00	2.745 00	2.928 00	3.111 00	3.294 00	3.477 00	3.660 00	3.843 00	4.026 00	4.209 00	4.392 00	4.575 00	4.758 00	& OVER
1.525 01			2.232 00	2.418 01	2.604 01	2.790 01	2.976 01	3.162 01	3.348 01	3.534 01	3.720 01	3.906 01	4.092 01	4.278 01	4.464 01	4.650 01	4.836 01
1.550 00	62 00	2.232 00	2.418 00	2.604 00	2.790 00	2.976 00	3.162 00	3.348 00	3.534 00	3.720 00	3.906 00	4.092 00	4.278 00	4.464 00	4.650 00	4.836 00	& OVER
1.550 01			2.268 00	2.457 01	2.646 01	2.835 01	3.024 01	3.213 01	3.402 01	3.591 01	3.780 01	3.969 01	4.158 01	4.347 01	4.536 01	4.725 01	4.914 01
1.575 00	63 00	2.268 00	2.457 00	2.646 00	2.835 00	3.024 00	3.213 00	3.402 00	3.591 00	3.780 00	3.969 00	4.158 00	4.347 00	4.536 00	4.725 00	4.914 00	& OVER

**BENEFIT TABLE
(continued)**

Col. A Highest Quarter Earnings	Col. B Weekly Benefit Amount	Col. C Quali- fying Earnings	12 Weeks	13 Weeks	14 Weeks	15 Weeks	16 Weeks	17 Weeks	18 Weeks	19 Weeks	20 Weeks	21 Weeks	22 Weeks	23 Weeks	24 Weeks	25 Weeks	26 Weeks
1.575 01 1.600 00	64 00	2.104 00	2.304 00	2.496 01	2.688 01	2.880 01	3.072 01	3.264 01	3.456 01	3.648 01	3.840 01	4.032 01	4.224 01	4.416 01	4.608 01	4.800 01	4.992 01
1.600 01 1.625 00	65 00	2.340 00	2.340 00	2.535 01	2.730 01	2.925 01	3.120 01	3.315 01	3.510 01	3.705 01	3.900 01	4.095 01	4.290 01	4.485 01	4.680 01	4.875 01	5.070 01
1.625 01 1.650 00	66 00	2.376 00	2.376 00	2.574 01	2.772 01	2.970 01	3.168 01	3.366 01	3.564 01	3.762 01	3.960 01	4.158 01	4.356 01	4.554 01	4.752 01	4.950 01	5.148 01
1.650 01 1.675 00	67 00	2.412 00	2.412 00	2.613 01	2.814 01	3.015 01	3.216 01	3.417 01	3.618 01	3.819 01	4.020 01	4.221 01	4.422 01	4.623 01	4.824 01	5.025 01	5.226 01
1.675 01 1.700 00	68 00	2.448 00	2.448 00	2.652 01	2.856 01	3.060 01	3.264 01	3.468 01	3.672 01	3.876 01	4.080 01	4.284 01	4.488 01	4.692 01	4.896 01	5.100 01	5.304 01
1.700 01 1.725 00	69 00	2.484 00	2.484 00	2.691 01	2.898 01	3.105 01	3.312 01	3.519 01	3.726 01	3.933 01	4.140 01	4.347 01	4.554 01	4.761 01	4.968 01	5.175 01	5.382 01
1.725 01 1.750 00	70 00	2.520 00	2.520 00	2.730 01	2.940 01	3.150 01	3.360 01	3.570 01	3.780 01	3.990 01	4.200 01	4.410 01	4.620 01	4.830 01	5.040 01	5.250 01	5.460 01
1.750 01 1.775 00	71 00	2.556 00	2.556 00	2.769 01	2.982 01	3.195 01	3.408 01	3.621 01	3.834 01	4.047 01	4.260 01	4.473 01	4.686 01	4.899 01	5.112 01	5.325 01	5.538 01
1.775 01 1.800 00	72 00	2.592 00	2.592 00	2.808 01	3.024 01	3.240 01	3.456 01	3.672 01	3.888 01	4.104 01	4.320 01	4.536 01	4.752 01	4.968 01	5.184 01	5.400 01	5.616 01
1.800 01 1.825 00	73 00	2.628 00	2.628 00	2.847 01	3.066 01	3.285 01	3.504 01	3.723 01	3.942 01	4.161 01	4.380 01	4.599 01	4.818 01	5.037 01	5.256 01	5.475 01	5.694 01
1.825 01 1.850 00	74 00	2.664 00	2.664 00	2.886 01	3.108 01	3.330 01	3.552 01	3.774 01	3.996 01	4.218 01	4.440 01	4.662 01	4.884 01	5.106 01	5.328 01	5.550 01	5.772 01
1.850 01 1.875 00	75 00	2.700 00	2.700 00	2.925 01	3.150 01	3.375 01	3.600 01	3.825 01	4.050 01	4.275 01	4.500 01	4.725 01	4.950 01	5.175 01	5.400 01	5.625 01	5.850 01
1.875 01 1.900 00	76 00	2.736 00	2.736 00	2.964 01	3.192 01	3.420 01	3.648 01	3.876 01	4.104 01	4.332 01	4.560 01	4.788 01	5.016 01	5.244 01	5.472 01	5.700 01	5.928 01
1.900 01 1.925 00	77 00	2.772 00	2.772 00	3.003 01	3.234 01	3.465 01	3.696 01	3.927 01	4.158 01	4.389 01	4.620 01	4.851 01	5.082 01	5.313 01	5.544 01	5.775 01	6.006 01

BENEFIT TABLE (continued)

Col. A Highest Quarter Earnings	Col. B Weekly Benefit Amount	Col. C Qualifying Earnings	12 Weeks	13 Weeks	14 Weeks	15 Weeks	16 Weeks	17 Weeks	18 Weeks	19 Weeks	20 Weeks	21 Weeks	22 Weeks	23 Weeks	24 Weeks	25 Weeks	26 Weeks
1.925 01 1.950 00	78 00	2.808 00	2.808 00 3.042 00	3.042 01 3.276 00	3.276 01 3.510 00	3.510 01 3.744 00	3.744 01 3.978 00	3.978 01 4.212 00	4.212 01 4.446 00	4.446 01 4.680 00	4.680 01 4.914 00	4.914 01 5.148 00	5.148 01 5.382 00	5.382 01 5.616 00	5.616 01 5.850 00	5.850 01 6.084 00	6.084 01 & OVER
1.950 01 1.975 00	79 00	2.844 00	2.844 00 3.081 00	3.081 01 3.318 00	3.318 01 3.555 00	3.555 01 3.792 00	3.792 01 4.029 00	4.029 01 4.266 00	4.266 01 4.503 00	4.503 01 4.740 00	4.740 01 4.977 00	4.977 01 5.214 00	5.214 01 5.451 00	5.451 01 5.688 00	5.688 01 5.925 00	5.925 01 6.162 00	6.162 01 & OVER
1.975 01 2.000 00	80 00	2.880 00	2.880 00 3.120 00	3.120 01 3.360 00	3.360 01 3.600 00	3.600 01 3.840 00	3.840 01 4.080 00	4.080 01 4.320 00	4.320 01 4.560 00	4.560 01 4.800 00	4.800 01 5.040 00	5.040 01 5.280 00	5.280 01 5.520 00	5.520 01 5.760 00	5.760 01 6.000 00	6.000 01 6.240 00	6.240 01 & OVER
2.000 01 2.025 00	81 00	2.916 00	2.916 00 3.159 00	3.159 01 3.402 00	3.402 01 3.645 00	3.645 01 3.888 00	3.888 01 4.131 00	4.131 01 4.374 00	4.374 01 4.617 00	4.617 01 4.860 00	4.860 01 5.103 00	5.103 01 5.346 00	5.346 01 5.589 00	5.589 01 5.832 00	5.832 01 6.075 00	6.075 01 6.318 00	6.318 01 & OVER
2.025 01 2.050 00	82 00	2.952 00	2.952 00 3.198 00	3.198 01 3.444 00	3.444 01 3.690 00	3.690 01 3.936 00	3.936 01 4.182 00	4.182 01 4.428 00	4.428 01 4.674 00	4.674 01 4.920 00	4.920 01 5.166 00	5.166 01 5.412 00	5.412 01 5.658 00	5.658 01 5.904 00	5.904 01 6.150 00	6.150 01 6.396 00	6.396 01 & OVER
2.050 01 2.075 00	83 00	2.988 00	2.988 00 3.237 00	3.237 01 3.486 00	3.486 01 3.735 00	3.735 01 3.984 00	3.984 01 4.233 00	4.233 01 4.482 00	4.482 01 4.731 00	4.731 01 4.980 00	4.980 01 5.229 00	5.229 01 5.478 00	5.478 01 5.727 00	5.727 01 5.976 00	5.976 01 6.225 00	6.225 01 6.474 00	6.474 01 & OVER
2.075 01 2.100 00	84 00	3.024 00	3.024 00 3.276 00	3.276 01 3.528 00	3.528 01 3.780 00	3.780 01 4.032 00	4.032 01 4.284 00	4.284 01 4.536 00	4.536 01 4.788 00	4.788 01 5.040 00	5.040 01 5.292 00	5.292 01 5.544 00	5.544 01 5.796 00	5.796 01 6.048 00	6.048 01 6.300 00	6.300 01 6.552 00	6.552 01 & OVER
2.100 01 2.125 00	85 00	3.060 00	3.060 00 3.315 00	3.315 01 3.570 00	3.570 01 3.825 00	3.825 01 4.080 00	4.080 01 4.335 00	4.335 01 4.590 00	4.590 01 4.845 00	4.845 01 5.100 00	5.100 01 5.355 00	5.355 01 5.610 00	5.610 01 5.865 00	5.865 01 6.120 00	6.120 01 6.375 00	6.375 01 6.630 00	6.630 01 & OVER
2.125 01 2.150 00	86 00	3.096 00	3.096 00 3.354 00	3.354 01 3.612 00	3.612 01 3.870 00	3.870 01 4.128 00	4.128 01 4.386 00	4.386 01 4.644 00	4.644 01 4.902 00	4.902 01 5.160 00	5.160 01 5.418 00	5.418 01 5.676 00	5.676 01 5.934 00	5.934 01 6.192 00	6.192 01 6.450 00	6.450 01 6.708 00	6.708 01 & OVER
2.150 01 2.175 00	87 00	3.132 00	3.132 00 3.393 00	3.393 01 3.654 00	3.654 01 3.915 00	3.915 01 4.176 00	4.176 01 4.437 00	4.437 01 4.698 00	4.698 01 4.959 00	4.959 01 5.220 00	5.220 01 5.481 00	5.481 01 5.742 00	5.742 01 6.003 00	6.003 01 6.264 00	6.264 01 6.525 00	6.525 01 6.786 00	6.786 01 & OVER

BENEFIT TABLE (continued)

Col. A Highest Quarter Earnings	Col. B Weekly Benefit Amount	Col. C Quali- fying Earnings	12 Weeks	13 Weeks	14 Weeks	15 Weeks	16 Weeks	17 Weeks	18 Weeks	19 Weeks	20 Weeks	21 Weeks	22 Weeks	23 Weeks	24 Weeks	25 Weeks	26 Weeks
2,175.01			3,168.00	3,432.01	3,696.01	3,960.01	4,224.01	4,488.01	4,752.01	5,016.01	5,280.01	5,544.01	5,808.01	6,072.01	6,336.01	6,600.01	6,864.01
2,200.00	88.00	3,168.00	3,432.00	3,696.00	3,960.00	4,224.00	4,488.00	4,752.00	5,016.00	5,280.00	5,544.00	5,808.00	6,072.00	6,336.00	6,600.00	6,864.00	& Over
2,200.01			3,204.00	3,471.01	3,738.01	4,005.01	4,272.01	4,539.01	4,806.01	5,073.01	5,340.01	5,607.01	5,874.01	6,141.01	6,408.01	6,675.01	6,942.01
2,225.00	89.00	3,204.00	3,471.00	3,738.00	4,005.00	4,272.00	4,539.00	4,806.00	5,073.00	5,340.00	5,607.00	5,874.00	6,141.00	6,408.00	6,675.00	6,942.00	& Over
2,225.01			3,240.00	3,510.01	3,780.01	4,050.01	4,320.01	4,590.01	4,860.01	5,130.01	5,400.01	5,670.01	5,940.01	6,210.01	6,480.01	6,750.01	7,020.01
2,250.00	90.00	3,240.00	3,510.00	3,780.00	4,050.00	4,320.00	4,590.00	4,860.00	5,130.00	5,400.00	5,670.00	5,940.00	6,210.00	6,480.00	6,750.00	7,020.00	& Over
2,250.01			3,276.00	3,549.01	3,822.01	4,095.01	4,368.01	4,641.01	4,914.01	5,187.01	5,460.01	5,733.01	6,006.01	6,279.01	6,552.01	6,825.01	7,098.01
2,275.00	91.00	3,276.00	3,549.00	3,822.00	4,095.00	4,368.00	4,641.00	4,914.00	5,187.00	5,460.00	5,733.00	6,006.00	6,279.00	6,552.00	6,825.00	7,098.00	& Over
2,275.01			3,312.00	3,588.01	3,864.01	4,140.01	4,416.01	4,692.01	4,968.01	5,244.01	5,520.01	5,796.01	6,072.01	6,348.01	6,624.01	6,900.01	7,176.01
2,300.00	92.00	3,312.00	3,588.00	3,864.00	4,140.00	4,416.00	4,692.00	4,968.00	5,244.00	5,520.00	5,796.00	6,072.00	6,348.00	6,624.00	6,900.00	7,176.00	& Over
2,300.01			3,348.00	3,627.01	3,906.01	4,185.01	4,464.01	4,743.01	5,022.01	5,301.01	5,580.01	5,859.01	6,138.01	6,417.01	6,696.01	6,975.01	7,254.01
2,325.00	93.00	3,348.00	3,627.00	3,906.00	4,185.00	4,464.00	4,743.00	5,022.00	5,301.00	5,580.00	5,859.00	6,138.00	6,417.00	6,696.00	6,975.00	7,254.00	& Over
2,325.01			3,384.00	3,666.01	3,948.01	4,230.01	4,512.01	4,794.01	5,076.01	5,358.01	5,640.01	5,922.01	6,204.01	6,486.01	6,768.01	7,050.01	7,332.01
2,350.00	94.00	3,384.00	3,666.00	3,948.00	4,230.00	4,512.00	4,794.00	5,076.00	5,358.00	5,640.00	5,922.00	6,204.00	6,486.00	6,768.00	7,050.00	7,332.00	& Over
2,350.01			3,420.00	3,705.01	3,990.01	4,275.01	4,560.01	4,845.01	5,130.01	5,415.01	5,700.01	5,985.01	6,270.01	6,555.01	6,840.01	7,125.01	7,410.01
2,375.00	95.00	3,420.00	3,705.00	3,990.00	4,275.00	4,560.00	4,845.00	5,130.00	5,415.00	5,700.00	5,985.00	6,270.00	6,555.00	6,840.00	7,125.00	7,410.00	& Over
2,375.01			3,456.00	3,744.01	4,032.01	4,320.01	4,608.01	4,896.01	5,184.01	5,472.01	5,760.01	6,048.01	6,336.01	6,624.01	6,912.01	7,200.01	7,488.01
2,400.00	96.00	3,456.00	3,744.00	4,032.00	4,320.00	4,608.00	4,896.00	5,184.00	5,472.00	5,760.00	6,048.00	6,336.00	6,624.00	6,912.00	7,200.00	7,488.00	& Over
2,400.01			3,492.00	3,783.01	4,074.01	4,365.01	4,656.01	4,947.01	5,238.01	5,529.01	5,820.01	6,111.01	6,402.01	6,693.01	6,984.01	7,275.01	7,566.01
2,425.00	97.00	3,492.00	3,783.00	4,074.00	4,365.00	4,656.00	4,947.00	5,238.00	5,529.00	5,820.00	6,111.00	6,402.00	6,693.00	6,984.00	7,275.00	7,566.00	& Over
2,425.01			3,528.00	3,822.01	4,116.01	4,410.01	4,704.01	4,998.01	5,292.01	5,586.01	5,880.01	6,174.01	6,468.01	6,762.01	7,056.01	7,350.01	7,644.01
2,450.00	98.00	3,528.00	3,822.00	4,116.00	4,410.00	4,704.00	4,998.00	5,292.00	5,586.00	5,880.00	6,174.00	6,468.00	6,762.00	7,056.00	7,350.00	7,644.00	& Over
2,450.01			3,564.00	3,861.01	4,158.01	4,455.01	4,752.01	5,049.01	5,346.01	5,643.01	5,940.01	6,237.01	6,534.01	6,831.01	7,128.01	7,425.01	7,722.01
2,475.00	99.00	3,564.00	3,861.00	4,158.00	4,455.00	4,752.00	5,049.00	5,346.00	5,643.00	5,940.00	6,237.00	6,534.00	6,831.00	7,128.00	7,425.00	7,722.00	& Over
2,475.01			3,600.00	3,900.01	4,200.01	4,500.01	4,800.01	5,100.01	5,400.01	5,700.01	6,000.01	6,300.01	6,600.01	6,900.01	7,200.01	7,500.01	7,800.01
2,500.00	100.00	3,600.00	3,900.00	4,200.00	4,500.00	4,800.00	5,100.00	5,400.00	5,700.00	6,000.00	6,300.00	6,600.00	6,900.00	7,200.00	7,500.00	7,800.00	& Over
2,500.01			3,636.00	3,939.01	4,242.01	4,545.01	4,848.01	5,151.01	5,454.01	5,757.01	6,060.01	6,363.01	6,666.01	6,969.01	7,272.01	7,575.01	7,878.01
2,525.00	101.00	3,636.00	3,939.00	4,242.00	4,545.00	4,848.00	5,151.00	5,454.00	5,757.00	6,060.00	6,363.00	6,666.00	6,969.00	7,272.00	7,575.00	7,878.00	& Over
2,525.01			3,672.00	3,978.01	4,284.01	4,590.01	4,896.01	5,202.01	5,508.01	5,814.01	6,120.01	6,426.01	6,732.01	7,038.01	7,344.01	7,650.01	7,956.01
2,550.00	102.00	3,672.00	3,978.00	4,284.00	4,590.00	4,896.00	5,202.00	5,508.00	5,814.00	6,120.00	6,426.00	6,732.00	7,038.00	7,344.00	7,650.00	7,956.00	& Over

BENEFIT TABLE (continued)

Col. A Highest Qual. for Favorable	Col. B Weekly Benefit Amount	Col. C Qual- ifying Earnings	12 Weeks	13 Weeks	14 Weeks	15 Weeks	16 Weeks	17 Weeks	18 Weeks	19 Weeks	20 Weeks	21 Weeks	22 Weeks	23 Weeks	24 Weeks	25 Weeks	26 Weeks
2,550.01			3,708.00	4,017.01	4,328.01	4,635.01	4,944.01	5,253.01	5,562.01	5,871.01	6,180.01	6,489.01	6,798.01	7,107.01	7,416.01	7,725.01	8,034.01
2,575.00	103.00	3,708.00	4,017.00	4,326.00	4,635.00	4,944.00	5,253.00	5,562.00	5,871.00	6,180.00	6,489.00	6,798.00	7,107.00	7,416.00	7,725.00	8,034.00	& Over
2,575.01			3,744.00	4,056.01	4,368.01	4,680.01	4,992.01	5,304.01	5,616.01	5,928.01	6,240.01	6,552.01	6,864.01	7,176.01	7,488.01	7,800.01	8,112.01
2,500.00	104.00	3,744.00	4,056.00	4,368.00	4,680.00	4,992.00	5,304.00	5,616.00	5,928.00	6,240.00	6,552.00	6,864.00	7,176.00	7,488.00	7,800.00	8,112.00	& Over
2,600.01			3,780.00	4,095.01	4,410.01	4,725.01	5,040.01	5,355.01	5,670.01	5,985.01	6,300.01	6,615.01	6,930.01	7,245.01	7,560.01	7,875.01	8,190.01
2,625.00	105.00	3,780.00	4,095.00	4,410.00	4,725.00	5,040.00	5,355.00	5,670.00	5,985.00	6,300.00	6,615.00	6,930.00	7,245.00	7,560.00	7,875.00	8,190.00	& Over
2,625.01			3,816.00	4,134.01	4,452.01	4,770.01	5,088.01	5,406.01	5,724.01	6,042.01	6,360.01	6,678.01	6,996.01	7,314.01	7,632.01	7,950.01	8,268.01
2,650.00	106.00	3,816.00	4,134.00	4,452.00	4,770.00	5,088.00	5,406.00	5,724.00	6,042.00	6,360.00	6,678.00	6,996.00	7,314.00	7,632.00	7,950.00	8,268.00	& Over
2,650.01			3,852.00	4,173.01	4,494.01	4,815.01	5,136.01	5,457.01	5,778.01	6,099.01	6,420.01	6,741.01	7,062.01	7,383.01	7,704.01	8,025.01	8,346.01
2,575.00	107.00	3,852.00	4,173.00	4,494.00	4,815.00	5,136.00	5,457.00	5,778.00	6,099.00	6,420.00	6,741.00	7,062.00	7,383.00	7,704.00	8,025.00	8,346.00	& Over
2,675.01			3,888.00	4,212.01	4,536.01	4,860.01	5,184.01	5,508.01	5,832.01	6,156.01	6,480.01	6,804.01	7,128.01	7,452.01	7,776.01	8,100.01	8,424.01
2,700.00	108.00	3,888.00	4,212.00	4,536.00	4,860.00	5,184.00	5,508.00	5,832.00	6,156.00	6,480.00	6,804.00	7,128.00	7,452.00	7,776.00	8,100.00	8,424.00	& Over
2,700.01			3,924.00	4,251.01	4,578.01	4,905.01	5,232.01	5,559.01	5,886.01	6,213.01	6,540.01	6,867.01	7,194.01	7,521.01	7,848.01	8,175.01	8,502.01
2,725.00	109.00	3,924.00	4,251.00	4,578.00	4,905.00	5,232.00	5,559.00	5,886.00	6,213.00	6,540.00	6,867.00	7,194.00	7,521.00	7,848.00	8,175.00	8,502.00	& Over
2,725.01			3,960.00	4,290.01	4,620.01	4,950.01	5,280.01	5,610.01	5,940.01	6,270.01	6,600.01	6,930.01	7,260.01	7,590.01	7,920.01	8,250.01	8,580.01
& Over	110.00	3,960.00	4,290.00	4,620.00	4,950.00	5,280.00	5,610.00	5,940.00	6,270.00	6,600.00	6,930.00	7,260.00	7,590.00	7,920.00	8,250.00	8,580.00	& Over

Col. A Highest Quarter Earnings	Col. B Weekly Benefit Amount	Col. C Quali- fying Earnings	12 Weeks	13 Weeks	14 Weeks	15 Weeks	16 Weeks	17 Weeks	18 Weeks	19 Weeks	20 Weeks	21 Weeks	22 Weeks	23 Weeks	24 Weeks	25 Weeks	26 Weeks
2,750.00			3,226.00	4,322.01	4,662.01	4,995.01	5,328.01	5,661.01	5,994.01	6,327.01	6,660.01	6,993.01	7,326.01	7,659.01	7,992.01	8,325.01	8,658.01
2,775.00	111.00	3,996.00	4,329.00	4,662.00	4,995.00	5,328.00	5,661.00	5,994.00	6,327.00	6,660.00	6,993.00	7,326.00	7,659.00	7,992.00	8,325.00	8,658.00	& Over
2,775.01			4,032.01	4,368.01	4,704.01	5,040.01	5,376.01	5,712.01	6,048.01	6,384.01	6,720.01	7,056.01	7,392.01	7,728.01	8,064.01	8,400.01	8,736.01
2,800.00	112.00	4,632.00	4,368.00	4,704.00	5,040.00	5,376.00	5,712.00	6,048.00	6,384.00	6,720.00	7,056.00	7,392.00	7,728.00	8,064.00	8,400.00	8,736.00	& Over
2,800.01			4,068.01	4,407.01	4,746.01	5,085.01	5,424.01	5,763.01	6,102.01	6,441.01	6,780.01	7,119.01	7,458.01	7,797.01	8,136.01	8,475.01	8,814.01
2,825.00	113.00	4,068.00	4,407.00	4,746.00	5,085.00	5,424.00	5,763.00	6,102.00	6,441.00	6,780.00	7,119.00	7,458.00	7,797.00	8,136.00	8,475.00	8,814.00	& Over
2,825.01			4,104.01	4,446.01	4,788.01	5,130.01	5,472.01	5,814.01	6,156.01	6,498.01	6,840.01	7,182.01	7,524.01	7,866.01	8,208.01	8,550.01	8,892.01
2,850.00	114.00	4,104.00	4,446.00	4,788.00	5,130.00	5,472.00	5,814.00	6,156.00	6,498.00	6,840.00	7,182.00	7,524.00	7,866.00	8,208.00	8,550.00	8,892.00	& Over
2,850.01			4,140.01	4,485.01	4,830.01	5,175.01	5,520.01	5,865.01	6,210.01	6,555.01	6,900.01	7,245.01	7,590.01	7,935.01	8,280.01	8,625.01	8,970.01
& Over	115.00	4,140.00	4,485.00	4,830.00	5,175.00	5,520.00	5,865.00	6,210.00	6,555.00	6,900.00	7,245.00	7,590.00	7,935.00	8,280.00	8,625.00	8,970.00	& Over

§ 60.1-80. Individual's benefit wages.—(a) Effective with claims filed on or after July three, nineteen hundred seventy-~~seven~~ *eight*, an individual's "benefit wages" shall be computed in the following manner:

(1) For each week benefits are received a claimant's "benefit wages" shall be equal to his qualifying earnings multiplied by the fraction equal to one divided by the number of weeks of the claimant's potential duration of benefits.

(2) For each week extended benefits, pursuant to § 60.1-51.1, are received, a claimant's "benefit wages" shall be equal to one half the amount his "benefit wages" would have been if computed pursuant to subparagraph (1) above.

(3) For each week partial benefits are received the claimant's "benefit wages" shall be computed, in the case of regular benefits as in subparagraph (1) above, or in the case of extended benefits as in subparagraph (2) above, provided, however, that the numerator in the fraction used to multiply the qualifying earnings shall be the ratio of partial benefits over the claimant's weekly benefit amount rounded to the nearest one-tenth, rather than the number one.

(4) For the purposes of benefit wage computations, qualifying earnings shall be the claimant's wages during his base period paid by covered employers, but in no event shall his qualifying earning for computation purposes exceed eight thousand ~~five~~ *nine* hundred ~~fifty-eight~~ *seventy* dollars.

(b) The employing unit from whom such individual was separated, resulting in the current period of unemployment, shall be the most recent employing unit for whom such individual has performed services for remuneration during thirty days, whether or not such days are consecutive. If such individual's unemployment is caused by separation from an employer, such individual's "benefit wages" for such period of unemployment shall be treated for the purposes of this article as though they have been paid by the last thirty day employer prior to such period of unemployment.

(c) No "benefit wages" shall be deemed to have been paid by an employer of an individual whose separation from the work of such employer arose as a result of a violation of the law by such individual, which violation led to confinement in any jail or prison, or by any employer of an individual who voluntarily left employment in order to accept other employment, genuinely believing such employment to be permanent and when such individual thereafter refused to accept an offer of the original work when the new employment did not last as many as thirty days, or by an employer of an individual who left work to move with his or her spouse.

No "benefit wages" shall be deemed to have been paid by an employer of an individual with respect to any weeks in which benefits are claimed and received after such date as that individual refused to accept an offer

or rehire by the employer because such individual was in training with approval of the Commission pursuant to § 60.1-52.1.

§ 60.1-85. Increase of contribution rate.—As of the beginning of the first day of July, nineteen hundred ~~sixty one~~ *seventy-eight* , and as of the beginning of the first day of July of each succeeding calendar year, the balance which shall stand to the credit of the account of the Commonwealth of Virginia in the unemployment trust fund in the treasury of the United States, including amounts withdrawn therefrom but not expended, shall be compared with the average of taxable payrolls on which contributions were paid during the preceding thirty-six calendar months.

If such balance is less than ~~four~~ *three and one-half* per centum of the average of such taxable payrolls *or three per centum beginning the first day of July, nineteen hundred eighty-one*, an adjustment factor shall be added to the contribution rate of each employer for the calendar year following such first day of July.

Such adjustment factor shall be equal to ~~one quarter of the difference, forty per centum of the contribution rate each employer is assigned on the basis of his and/or his predecessor's experience,~~ calculated to the nearest ~~one tenth hundredth~~ *of one per centum* ; ~~between such percentage balance and five per centum of the average of such taxable payrolls.~~ Such ~~adjustment factor shall remain in effect throughout the entire calendar year for which it is added.~~

~~No employer's contribution rate under this section shall be increased to a total of more than two and seven-tenths per centum except that the adjustment for employers whose assigned rate is five hundredths of one per centum shall be two hundredths of one per centum~~

§ 60.1-86. Decrease of contributions by application of credits.—As of the beginning of the first day of July, nineteen hundred ~~sixty one~~ *seventy-eight* , and as of the beginning of the first day of July of each succeeding calendar year, the balance which shall stand to the credit of the account of the Commonwealth of Virginia in the unemployment trust fund in the treasury of the United States, including amounts withdrawn therefrom but not expended and including any amount in the clearing account without regard to possible refunds, shall be compared with the average of taxable payrolls on which contributions were paid during the preceding thirty-six calendar months.

If such balance is as much as ~~six and one fourth~~ *five and seven-tenths* per centum of the average of such taxable payrolls, *or five per centum beginning the first day of July nineteen hundred eighty-one*, each employer ~~who is assigned a contribution rate for the following calendar year of less than two and seven-tenths per centum on the basis of his and/or his predecessor's experience~~ shall be entitled to a credit of forty per centum of the contributions accruing and payable by him for each of the ensuing four calendar quarters beginning the first day of January following such first day of July.

Any credit so determined shall be applied by the Commission as a payment and corresponding decrease in contributions accruing for such ensuing four calendar quarters.

Notice in writing of the entitlement to a credit shall be given by the Commission to each employer not later than the thirty-first day of December immediately preceding the year for which such credit is applicable, and such notice shall be mailed to each employer at his last known address.

2. That §§ 60.1-18, 60.1-19, 60.1-20, 60.1-53, 60.1-54, 60.1-55, 60.1-56, 60.1-57 and 60.1-86.1 of the Code of Virginia are repealed.

APPENDIX B

SENATE JOINT RESOLUTION NO.....

Continuing the Joint Subcommittee of the Senate Commerce and Labor Committee and House of Delegates Labor and Commerce Committee Studying the Funding Requirements and the Administrative Needs of the Virginia Unemployment Compensation Act.

WHEREAS, financial and administrative problems have developed from the high and extended rate of unemployment in the Commonwealth resulting from several years of economic recession; and

WHEREAS, this has resulted in the rapid depletion of the Unemployment Trust Fund and increased administrative burdens for the system; and

WHEREAS, Senate Joint Resolution No. 133 of the nineteen hundred seventy-seven General Assembly requested the Joint Subcommittee of the Senate Commerce and Labor Committee and House of Delegates Labor and Commerce Committee Studying the Funding Requirements and the Administrative Needs of the Virginia Unemployment Compensation Act to study and present its findings and conclusions regarding the Trust Fund; and

WHEREAS, although the Subcommittee has made significant progress as far as alleviating the problems related to the Fund, other work remains to be done; now, therefore, be it

RESOLVED by the Senate, the House of Delegates concurring, That the Joint Subcommittee of the Senate Commerce and Labor Committee and the House of Delegates Labor and Commerce Committee Studying the Funding Requirements and the Administrative Needs of the Virginia Unemployment Compensation Act is hereby continued. The Subcommittee shall continue to study all problems incident to the Virginia Unemployment Trust Fund, including (i) whether to extend the Virginia Employment Commission's tax table's State Experience Rating Factor Scale, (ii) whether a proposal advanced by the Virginia Manufacturers Association concerning the establishment of minimum and maximum legal solvency limits for the Fund in dollar amounts should be acted upon; and (iii) whether the statutes should be changed which allow the paying of unemployment compensation to a married person who moves out of the Commonwealth to follow his (or her) spouse. In addition to these issues, the Subcommittee shall examine any other relevant problems concerning the Trust Fund.

The present eight members shall continue to serve on the Joint Subcommittee. If a vacancy occurs for any reason, a successor shall be appointed by the appropriate person or persons pursuant to the method of appointment specified in Senate Joint Resolution No. 133 of the nineteen hundred seventy-seven General Assembly. All agencies of the Commonwealth shall assist in this study.

