

**REPORT OF THE
VIRGINIA CODE COMMISSION
ON THE**

**Revision of
Title 60.1 of the
Code of Virginia**

**TO THE GOVERNOR AND
THE GENERAL ASSEMBLY OF VIRGINIA**



House Document No. 11

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**Report of the Virginia Code Commission on the
Revision of Title 60.1 of the Code of Virginia
To
The Governor and the General Assembly of Virginia
Richmond, Virginia
January, 1986**

To: Honorable Charles S. Robb, Governor of Virginia
and
The General Assembly of Virginia

House Joint Joint Resolution No. 195 of the 1985 Acts of Assembly directed the Virginia Code Commission to make a careful study of Title 60.1 of the Code of Virginia and report to the Governor and the General Assembly its findings in the form of a revision of the title. Pursuant to this mandate, the study has been completed and the revision is appended to this report.

The study resolution was initially brought to the attention of the General Assembly by Delegate Theodore V. Morrison and Mr. Speaker A. L. Philpott, both of whom were interested in making consistent the style and substance of the unemployment compensation laws of the Commonwealth. Subsequent to the last revision of these laws in 1968 numerous changes have been made in the statutes. Many inconsistencies in style and substance have resulted over the years due to changes and the need arose to organize the laws in a more logical manner; to delete obsolete provisions; and to improve the grammar and clarity of the unemployment compensation laws. The purpose of the rewrite of Title 60.1 is to promote clarity of understanding and better organization of the content of the title. These two purposes lead to the removal of obsolete language and the rearrangement of numerous sections and existing language into the new chapter structure. Originally the title had eleven chapters; new title 60.1 will now have six chapters.

A unique feature of the unemployment insurance program is that it is a State-Federal partnership effort. There are certain provisions required by federal law called "conforming legislation". Each state's law must contain these provisions. If it does not, the state's employers could lose the tax credit on the Federal Unemployment Tax and the Employment Commission would lose its administrative funding through the Department of Labor. There are three primary pieces of federal legislation which contain these unemployment insurance provisions: The Federal Unemployment Tax Act (FUTA) Chapter 23 (26 USC 3301 et sec.); the Federal Internal Revenue Code (26 USC); and the Social Security Act Chapter 7 (42 USC 301 et sec.). This recodification has added the United States Code references when the federal laws are cited throughout the main title.

Because of the various interest groups affected by the revision of this title and because of certain oversight authority that the Federal Government has, the Virginia Employment Commission met with representatives of these interest groups and asked for their comments to the draft of the revision prior to each meeting held by the Code Commission. The Commission also sent copies of the drafts to the Department of Labor for their review. Because of this effort by the Employment Commission prior to each of the Code Commission's meetings, the Employment Commission was able to expedite the Code Commission's study of this title revision. The Code Commission would like to take this opportunity to thank the Virginia Employment Commission for its well organized assistance in the study of this title revision.

The Virginia Employment Commission headed by Commissioner Ralph G. Cantrell presented drafts of the revision to the Code Commission. A team of staff individuals from the Commission, headed by Ronald M. Montgomery were responsible for the presentation of the suggested revision. That team also included Floyd W. Tucker, Raymond N. Garrett, Sandra W. Berryman and Barry R. Green.

C. William Cramme', III, Esquire, Senior Attorney with the Division of Legislative Services, was responsible for the drafting of the revision and providing staff support for this project. Joan W. Smith, of the Division, provided the administrative and technical support.

The revision of title 60.1 of the Code of Virginia follows this text as Appendix 1. Cross-reference tables follow the draft, and appear as Appendix 2 to this report. Those tables

indicate the sections in the proposed new title 60.2 equivalent to those in the present title 60.1 and vice-versa.

The Virginia Code Commission recommends that the General Assembly enacts legislation at the 1986 session to effect this revision.

Respectfully submitted,

Theodore V. Morrison, Jr., Chairman
Dudley J. Emick, Jr., Vice-Chairman
John A. Banks, Jr., Secretary
William G. Broaddus
Russell M. Carneal
James P. Jones
John Wingo Knowles
A. L. Philpott

Comparative Tables

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CHAPTER 1.

GENERAL PROVISIONS AND ADMINISTRATION.

Article 1.

General Provisions.

§ ~~60.1-1~~ 60.2-100 . Short title. This title shall be known and may be cited as the "Virginia Unemployment Compensation Act."

Drafting Note: No change in law.

§ ~~60.1-22.1~~ 60.2-101 . Disclosure of social security account number.— ~~Notwithstanding any other provision of law, the~~ The Commission ~~may shall~~ continue to require disclosure of the social security account number of any individual for any purpose relating to a claim for benefits and for any purpose relating to the provision of employment or employment related services, including verification of the identity of any individual. Additionally, the Commission ~~may shall~~ continue to require any employing unit to disclose the social security account number of any individual who performed services for such employing unit for any purpose relating to the unemployment insurance programs administered by the Commission.

Drafting Note: To remove obsolete language.

§ ~~60.1-28~~ 60.2-102 . Limitations on payment of benefits; nonliability of State Commonwealth and Commission.— Benefits shall be deemed to be due and payable under this title only to the extent provided in this title and to the extent that moneys are available ~~therefor~~ to the credit of the Unemployment Compensation Fund ; ~~and neither~~ . ~~Neither the State Commonwealth nor the Commission shall be liable for any amount in excess of such sums.~~

Drafting Note: No change in law.

§ ~~60.1-29~~ 60.2-103 . Contingencies affecting operation of title.— A. In the event that Chapter 23 of the Internal Revenue Code (26 USC 3301 et seq.) is repealed, amended or otherwise changed by the Congress of the United States, or is finally adjudged invalid or unconstitutional by the Supreme Court of the United States, with the result that no portion of the ~~contributions taxes~~ required by this title can be credited against any tax imposed by Chapter 23 of the Internal Revenue Code (26 USC 3301 et seq.) , ~~then~~ the Governor shall, within sixty days from the date of such repeal, amendment or change, or from the date that such act is so finally adjudged invalid or unconstitutional, by proclamation so state ; ~~and upon~~ . Upon the issuance of such proclamation, the provisions of this title shall expire by limitation and thereafter have no force and effect, except that the Commission shall thereupon requisition all moneys standing to the credit of the State Commonwealth in the Unemployment Trust Fund established by ~~section~~ Section 904 of the Social Security Act ~~and all~~ (42 USC 1104). All such moneys so refunded, repaid or returned to the State Commonwealth , together with such other money paid to the State Commonwealth as ~~contributions taxes~~ under the terms of this title and then held by the State Commonwealth , less the cost of making the refund and repayment, shall forthwith be refunded or repaid by the State Treasurer, upon warrants of the Comptroller, issued upon vouchers signed by the ~~chairman of the Commission~~ Commissioner , or by such other person ~~or persons~~ as the Commission ~~shall~~ Commissioner may designate for ~~such~~ that purpose, to the individual employers , ~~ratably in proportion to the amounts paid by each such employer, who have paid contributions taxes under the terms of this title ratably in proportion to the amounts contributed by each such employer .~~

Drafting Note: To conform language with that of new § 60.2-312, and restate language stricken elsewhere in section.

B. In the event that the Secretary of Labor of the United States shall withdraw his approval of this title, with the result that no portion of the ~~contributions taxes~~ required by this title with respect to employment during any year can be credited against any tax imposed by Chapter 23 of the Internal Revenue Code (26 USC 3301 et seq.) with respect to employment for such year, the provisions of this title requiring the payment of ~~contributions taxes~~ shall become and remain suspended until such credit can be had.

§ ~~60.1-30~~ 60.2-104 . Reservation of right to amend or repeal. The General Assembly reserves the right to amend or repeal all or any part of this Act at any time ; ~~and there~~ . There shall be no vested private right of any kind against such amendment or repeal. All the rights, privileges, or immunities conferred by this Act or by acts done pursuant thereto shall exist subject to the power of the General Assembly to amend or repeal this Act at any time.

Drafting Note: No change in law.

§ ~~60.1-36~~ 60.2-105 . Publication and distribution of law, regulations, etc.— The Commission shall cause to be printed for distribution to the public the text of this title, the Commission's regulations and general rules, its annual reports to the Governor, and any other material the Commission deems relevant and suitable and . *The Commission shall furnish the same these materials to any person upon application therefor request .*

Drafting Note: To clarify language on publication distribution. No change in law.

§ ~~60.1-60~~ 60.2-106 . ~~How claims made;~~ Employer to post and maintain posters.— ~~Claims for benefits shall be made in accordance with such regulations as the Commission may prescribe.~~ Each employer shall post and maintain in places readily accessible to individuals in its services all such posters related to unemployment insurance as furnished it by the Commission.

Drafting Note: The stricken language is redundant to language appearing in paragraph 6 of new § 60.2-612.

§ ~~60.1-123~~ 60.2-107 . Waiver of rights void.— Any agreement other than an agreement made pursuant to § ~~60.1-52.6~~ 60.2-608 by an individual to waive, release or commute his rights to benefits or any other rights under this title shall be void. Any agreement by any individual in the employ of any person or concern to pay all or any portion of an employer's ~~contributions taxes~~ , required under this title from such employer, shall be void. No employer shall directly or indirectly make , ~~or~~ require or accept any deduction from wages to finance the employer's ~~contributions taxes~~ required from him, or require or accept any waiver of any right hereunder under this title by any individual in his employ. Any employer or officer or agent of any employer who violates any provision of this section shall, for each offense, be guilty of a Class 1 misdemeanor and upon conviction thereof shall be punished accordingly .

Drafting Note: To clarify that a misdemeanor is a class 1 misdemeanor.

Article 2.

Administration.

§ ~~60.1-31~~ 60.2-108 . The Commission; appointment, term of office and compensation of Commissioner ; ~~Commissioner of Labor~~ — The Virginia Employment Commission shall consist of one Commissioner, hereafter in this title called the "Commissioner," who shall be appointed by the Governor for a term of four years, subject to confirmation by the General Assembly, if in session when such appointment is made, and if not in session, then at its next succeeding session. Appointments to fill vacancies shall be for the unexpired terms. The Commissioner may be suspended or removed by the Governor at his pleasure, and he shall receive such compensation as may be provided in accordance with law.

The Commissioner of Labor shall no longer be a member of the Commission, but he shall give his full cooperation and assistance to the Commission in the administration of this title.

Drafting Note: To remove obsolete language.

§ ~~60.1-32~~ 60.2-109 . Bond of Commissioner.— The Commissioner shall, before entering upon the discharge of his duties, give bond payable to the Commonwealth, in a form approved by the Attorney General, in such penalty as shall be fixed ; ~~from time to time~~, by the Governor, with some surety or guaranty company duly authorized to do business in this State and Commonwealth. The bond shall be approved by the Governor as security ; and conditioned upon the faithful discharge of his duties ; ~~the~~ . The premium of such bond shall be paid by the Commission, and the bond shall be filed with and preserved by the Comptroller.

Drafting Note: No change in law.

§ ~~60.1-33~~ 60.2-110 . State Employment Job Service and Unemployment Insurance Compensation Services Division.— The Commission may establish two coordinate divisions ; : the Virginia State Employment Job Service, created pursuant to § ~~60.1-101~~ 60.2-400 , and the Unemployment Insurance Compensation Services Division. Each division shall be responsible for the discharge of its distinctive functions. Each division shall be a separate administrative unit, with respect to personnel, budget, and duties, except insofar as the Commission may find that such separation is impracticable. In lieu, however, of establishing the two divisions the Commission may cooperate with and utilize the personnel and services of employment offices or services operated by the United States or any of its authorized agencies but only to the extent necessary for the federal employment offices or services to perform the functions imposed upon employment offices by § ~~60.1-46~~ 60.2-601 and subsection (a) paragraph 5 of § ~~60.1-52~~ 60.2-612 .

Drafting Note: The name changes reflect corrected titles for Job Service and Unemployment

Insurance Services Divisions in use now throughout Virginia.

§ ~~60-1-34~~ 60.2-111 . Duties and powers of Commission.— A. It shall be the duty of the Commission to administer this title. It shall have power and authority to adopt, amend, or rescind such rules and regulations, to employ such persons, make such expenditures, require such reports, make such investigations, and take such other action , *including the appointment of advisory groups*, as it deems necessary or suitable to that end. Such rules and regulations shall be subject to the provisions of Chapter 1.1:1 (§ 9-6.14:1 et seq.) of Title 9, except as to the subject matter of ~~subsections (3) and (4) paragraphs 3 and 4 of § 60-1-75 60.2-515~~ , which shall become effective in the manner ~~and at the time~~ prescribed by ~~the Commission § 9-6.18~~ . The Commission shall determine its own organization and methods of procedure in accordance with provisions of this title, and shall have an official seal which shall be judicially noticed.

Drafting Note: The new language recognizes the existence of informal advisory groups such as the Trust Fund Economists Advisors, Veterans Advisory Groups and the Employer Advisory Committees. It also acknowledges the fact that the Agency is under the State's Administrative Process Act with reference to the promulgation of rules and regulations.

B. The Commission shall prepare an annual balance sheet of the moneys in the fund and in the Unemployment Trust Fund to the credit of the Commonwealth in which there shall be provided, if possible, a reserve against the liability in future years to pay benefits in excess of the then current contributions, ~~which taxes~~. *That reserve shall be set up by the Commission in accordance with accepted actuarial principles on the basis of statistics of employment, business activity, and other relevant factors for the longest possible period. Whenever the Commission believes that a change in contribution tax or benefit rates will become is necessary to protect the solvency of the fund Fund* , it shall promptly so inform the Governor and the General Assembly and make recommendations with respect thereto.

Drafting Note: No change in law.

§ ~~60-1-38~~ 60.2-112 . State advisory council.— The state advisory council appointed by the Governor is continued and shall hereafter be known as the State Advisory Board for the Virginia Employment Commission. This nine-member Board shall be composed of an equal number of employer, employee and public representatives who may fairly be regarded as representatives because of their vocation, employment, or affiliations. The members of the Board shall serve at the pleasure of the Governor. The Board shall advise the Commission in formulating policies and discussing problems related to the administration of this title and in assuring impartiality and freedom from political influence in the solution of such problems. The Board shall serve without compensation, but shall be reimbursed for any necessary expenses. The Governor shall designate the chairman and vice-chairman of the Board.

Drafting Note: No change in law.

§ ~~60-1-30~~ 60.2-113 . Employment stabilization. The Commission ; ~~with the advice and aid of such advisory councils as it may appoint, and through its appropriate divisions~~, shall take all appropriate necessary steps ~~to through its appropriate divisions and with the advice of such advisory boards and committees as it may have to: reduce and prevent unemployment; to~~

1. *Establish a viable labor exchange system to promote maximum employment for the Commonwealth of Virginia with priority given to those workers drawing unemployment benefits;*

2. *Maintain a solvent trust fund financed through equitable employer taxes which provide temporary partial income replacement to involuntarily unemployed covered workers;*

3. *Coordinate and conduct labor market information research studies, programs and operations for developing and publishing information and data needed by employers, economic development, education and training entities, and other users in the public and private sectors;*

4. *Encourage and assist in the adoption of practical methods of vocational guidance, training ; and retraining and vocational guidance ; and to investigate, recommend, advise and assist in the establishment and operation, by municipalities, counties, school districts, and the State, of reserves for public works to be used in times of business depression and unemployment; to promote the reemployment of unemployed workers throughout the State in every other way that may be feasible; and to these ends to carry on and publish the results of investigations and research studies.*

5. *Develop a plan for implementation during times of economic recession, natural disaster or military mobilization whereby necessary workers can be provided.*

Drafting Note: The stricken language in this section is the original language enacted in 1936. The mission of the Agency has changed over the intervening 50 years. The new language is a rewrite to reflect the current mission of the Agency.

~~§ 60.1-40~~ 60.2-114 . Records and reports. A. Each employing unit shall keep true and accurate work records, containing such information as the Commission may prescribe. Such records shall be open to inspection and be subject to being copied by the Commission or its authorized representatives at any reasonable time and as often as may be necessary. The Commission may require from any employing unit any sworn or unsworn reports, with respect to persons employed by it, which the Commission deems necessary for the effective administration of this title. Information thus obtained shall not be published or be open to public inspection, other than to public employees in the performance of their public duties, in any manner revealing the employing unit's identity, nor shall such information be used in any judicial or administrative proceeding other than one arising out of the ~~provision~~ provisions of this title ; ~~provided, however, that~~ . However, any claimant at a hearing before an appeal tribunal or the Commission shall be supplied with information from such records to the extent necessary for the proper presentation of his claim ; ~~and provided further, that~~ . Notwithstanding other provisions of this section, the Commissioner, or his delegate, may, in his discretion, reveal information when such communication is not inconsistent with the proper administration of this title.

B. Any member or employee of the Commission who violates any provision of this section shall be fined not less than \$20 nor more than \$200, or confined in jail for not longer than 90 days, or both.

Drafting Note: No change in law.

~~§ 60.1-44~~ 60.2-115 . State-federal cooperation.— A. In the administration of this title, the Commission shall cooperate with the United States Department of Labor to the fullest extent consistent with the provisions of this title ; with the United States Department of Labor; . The Commission shall make such reports, in such form and containing such information as the United States Department of Labor may from time to time require, and shall comply with such provisions as the United States Department of Labor may from time to time find necessary to assure the correctness and verification of such reports ; ~~and~~ . The Commission shall take such action, through the adoption of appropriate rules, regulations, administrative methods and standards, as may be necessary to secure to this State Commonwealth and its citizens all advantages available under the provisions of the Social Security Act that relate to unemployment compensation, the Federal Unemployment Tax Act, the Wagner-Peyser Act, (29 USC 49 et seq.) and the Federal-State Extended Unemployment Compensation Act of 1970 (See Notes following 26 USC 3304) .

B. In the administration of the provisions in ~~§ § 60.1-51.1~~ of this Act 60.2-610 and 60.2-611 , which are enacted to conform with the requirements of the Federal-State Extended Unemployment Compensation Act of 1970 (See notes following 26 USC 3304) , the Commission shall take such action as may be necessary (i) to ensure that the provisions are so interpreted and applied as to meet the requirements of such Federal Act as interpreted by the United States Department of Labor, and (ii) to secure to this State Commonwealth the full reimbursement of the federal share of extended benefits paid under this Act that are reimbursable under the federal Act.

C. The Commission shall further make its records available to the Railroad Retirement Board ; ~~created by the Railroad Retirement Act and the Railroad Unemployment Insurance Act~~ ; and shall furnish to the Railroad Retirement Board at the expense of the Railroad Retirement Board, such copies thereof as the Board shall deem necessary for its purposes in accordance with the provisions of ~~section three hundred three-(e)~~ § 303(c) of the Social Security Act (42 USC 503(c)) as amended .

D. The Commission ~~may~~ shall afford reasonable cooperation with every agency of the United States charged with the administration of any unemployment insurance law.

Drafting Note: To track federal law.

E. Upon request therefor, the Commission shall furnish to any agency of the United States charged with the administration of public works or assistance through public employment, the name, address, ordinary occupation, and employment status of each recipient of benefits and such recipient's rights to further benefits under this title.

Drafting Note: No change in law.

~~§ 60.1-45~~ 60.2-116 . Reciprocal agreements.— A. Subject to the approval of the Governor, the Commission is hereby authorized to enter into arrangements with the appropriate agencies of other states or the federal government whereby individuals performing services in this and other states for a single employing unit under circumstances not specifically provided for in ~~§ 60.1-14~~ 60.2-212 through 60.2-219 , or under similar provisions in the unemployment compensation laws of such other states, shall be deemed to be engaged in employment performed entirely within this State or within one of such other states ~~and~~ . Such arrangements may set forth terms

whereby *the* potential right to benefits accumulated under the unemployment compensation laws of one or more states or under such a law of the federal government, or both, may constitute the basis for the payment of benefits through a single appropriate agency of any state under terms which the Commission finds will be fair and reasonable as to all affected interests and will not result in any substantial loss to the fund.

B. Subject to the approval of the Governor, the Commission is also authorized to enter into arrangements with the appropriate agencies of other states or of the federal government:

~~(1)~~ **1.a.** Whereby wages or services, upon the basis of which an individual may become entitled to benefits under the unemployment compensation law of another state or of the federal government, shall be deemed to be wages for employment by employers for the purposes of §§ ~~60.1-46 to 60.1-49~~ and subsection ~~(a)~~ ~~60.2-602, 60.2-606, 60.2-607, 60.2-609, 60.2-610, 60.2-611,~~ paragraph 1 of § ~~60.1-52~~ ~~60.2-612~~ and §§ ~~60.2-614 through 60.2-617~~ provided such other state agency or agency of the federal government has agreed to reimburse the fund for such portion of benefits paid under this title upon the basis of such wages or services as the Commission finds will be fair and reasonable as to all affected interests, and:

~~(2)~~ **b.** Whereby the Commission will reimburse other state or federal agencies charged with the administration of unemployment compensation laws with such reasonable portion of benefits, paid under the law of any such other states or of the federal government upon the basis of employment or wages for employment by employers, as the Commission finds will be fair and reasonable as to all affected interests.

2. Reimbursements so payable under paragraph 1b of this subsection shall be deemed to be benefits for the purposes of §§ ~~60.1-106 to 60.1-110~~ ~~60.2-300 to 60.2-304~~ , but no reimbursement so payable shall be charged against any employer's account for the purposes of §§ ~~60.1-70 to 60.1-80~~ ~~60.2-526 to 60.2-531~~ . The Commission is hereby authorized to make to other state or federal agencies and receive from such other state or federal agencies, reimbursements from or to the fund, in accordance with arrangements pursuant to this section.

Drafting Note: To correct references to sections of Virginia Code.

§ ~~60.1-76~~ ~~60.2-117~~ . Use of collections in financing administrative expenditures.— If section ~~three hundred three~~ ~~303~~ (a) (5) of Title III of the Social Security Act (*42 USC 503 (a)(5)*) and section 3304 (4) of the Internal Revenue Code (*26 USC*) are amended to permit a state agency to use, *in partial or complete substitution for grants under such Title III,* ~~in~~ for financing administrative expenditures incurred in carrying out its employment security functions, some part of the moneys collected or to be collected under the state unemployment compensation law, ~~in partial or complete substitution for grants under said Title III,~~ ~~in that event~~ this title shall, by Commission proclamation and rules to be issued with the Governor's approval, be modified in the manner and to the extent and within the limits necessary to permit such use by the Commission under this title ; ~~and such~~ . Such modifications shall become effective on the same date as such use becomes permissible under such federal amendments.

Drafting Note: The new language is a restatement of existing language found elsewhere in section.

§ ~~60.1-126~~ ~~60.2-118~~ . Civil action to enforce title; actions on behalf of other states.— **A.** In any civil action to enforce the provisions of this title the Commission and the *State Commonwealth* may be represented by the *Office of the Attorney General*.

B. The *Office of the Attorney General* may commence actions in this *State Commonwealth* as agent for, or on behalf of, any other state ;

1. To enforce judgments and liability for unemployment insurance taxes ~~or contributions~~ due such other state ; or

2. To collect unemployment benefit overpayments of such state if such state extends like comity to this *State Commonwealth* .

C. Venue for such actions shall be the same as for actions to enforce the provisions of this title.

Drafting Note: The new language reflects the correct title for the Office of the Attorney General.

§ ~~60.1-127~~ ~~60.2-119~~ . Criminal cases.— All criminal actions for violation of any provision of this title, or of any rules or regulations issued pursuant ~~thereto~~ *to this title* , shall be prosecuted by the attorney for the Commonwealth of the county or city in which the offense, or a part thereof, was committed; except that the offense set out in §§ ~~60.1-120~~ ~~60.2-632~~ ~~and~~ ~~or~~ ~~60.1-130~~

60.2-518 shall be deemed to be committed and venue for the prosecution thereof shall lie in the county or city wherein the statement, representation, or nondisclosure is received by the Commission ; ~~provided, however, that~~ . However, if a defendant resides in this Commonwealth and the courthouse of the county or city in which he resides is more than one hundred 100 miles from the City of Richmond, as set out *determined* in § 14.1-20 of the Code , venue for such prosecution shall lie in the city or county where he resides, and the offense shall be prosecuted by the Commonwealth's attorney for the city or county where the defendant resides. If, in the opinion of the Commission, in any case, the prosecution should be conducted by the *Office of the Attorney General ; the Attorney General , that office* , upon the request of the Commission, shall have authority to conduct or supervise such prosecution.

Drafting Note: The new language reflects the correct title for the Office of the Attorney General.

~~§ 60.1-128~~ 60.2-120 . *Assistants to Reimbursement of expenses of Office of Attorney General or special counsel* .- Where in this title any duty is required to be performed or any service to be rendered by the Attorney General, it may be performed or rendered by him through assistants or special counsel employed by the Commission upon the recommendation of the Attorney General. For the purpose of enabling the Attorney General to perform the duties required of him under this title and other duties required by law to be performed by him for the Commission, he is hereby authorized to appoint one or more assistants, and to require of them the performance of such duties as he may assign to them. The compensation of the assistants shall be fixed by the Attorney General, with the approval of the Governor, and *assistant attorneys general* , together with their proper expenses incurred in the performance of their duties, shall be chargeable as administrative expense of the Commission and paid in the manner in which the compensation and expenses of employees of the Commission are paid.

Drafting Note: These changes reflect the Commonwealth's practice of Assistant Attorneys General representing all State Agencies which are responsible for their reimbursement.

~~§ 60.1-131~~ 60.2-121 . *Violation of title or rule or regulation*.- Any person who shall willfully violate any provision of this title or any valid rule or regulation ~~thereunder promulgated pursuant to it~~ , the violation of which is made unlawful or the observance of which is required under the terms of this title, and for which a penalty is neither prescribed herein nor provided by any other applicable statute , shall be guilty of a *Class 1 misdemeanor* and upon conviction thereof shall be punished accordingly . Each day that such violation continues shall be deemed to be a separate offense.

Drafting Note: To promote clarity and remove obsolete language.

Article 3.

Representation.

~~§ 60.1-124~~ 60.2-122 . *Limitation of fees*.- No individual claiming benefits shall be charged fees of any kind in any proceeding under this title by the Commission or its representatives. Any person who violates any provision of this section shall, for each such offense, be guilty of a *Class 1 misdemeanor* and upon conviction thereof be punished accordingly .

Drafting Note: No change in law.

~~§ 60.1-124.1~~ 60.2-123 . *Representation*.- Any individual or employing unit appearing before an officer of the Commission may be represented by counsel or other duly authorized agent ~~but~~ . However, no such counsel or agent *representing a claimant* shall either charge or receive for such services more than an amount approved by the Commission.

Drafting Note: No change in law.

CHAPTER 2.

DEFINITIONS.

§ ~~60.1-2~~ 60.2-200 . Definitions generally.—As used in this title, unless the context clearly requires otherwise, the terms defined in this chapter shall have the meaning there ascribed to them.

Drafting Note: No change in law.

§ ~~60.1-3~~ 60.2-201 . Agricultural labor.— A. The term “agricultural labor” includes all service performed prior to January 1, 1972, which was agricultural labor as defined in this section prior to such date, and remunerated service performed after December 31, 1971 :

Drafting Note: To remove obsolete dates as liability limitation is 3 years plus current year.

(1) 1. On a farm, in the employ of any person, in connection with cultivating the soil, or in connection with raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of livestock, bees, poultry, and fur-bearing animals and wildlife.

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

(3) 3. In connection with the production or harvesting of any commodity defined as an agricultural commodity in section ~~15(g)~~ 12 USC 1141 j ; of the Federal Agricultural Marketing Act ; as amended , or in connection with the ginning of cotton, or in connection with the operation or maintenance of ditches, canals, reservoirs, or waterways not owned or operated for profit used exclusively for supplying and storing water for farming purposes.

(4) (a) 4.a. In the employ of the operator of a farm in handling, planting, drying, packing, packaging, processing, freezing, grading, storing, or delivering to storage or to market or to a carrier for transportation to market, in its unmanufactured state, any such agricultural or horticultural commodity; but only if such operator produced more than one-half of the commodity with respect to which such service is performed;

(b) b. In the employ of a group of operators of farms (or a cooperative organization of which such operators are members) in the performance of service described in subsection (a) paragraph 4a of this section , but only if such operators produced more than one-half of the commodity with respect to which such service is performed;

(c) c. The provisions of subsections (a) and (b) paragraphs 4a and 4b of this section shall not be deemed to be applicable with respect to service performed in connection with commercial canning or commercial freezing or in connection with any agricultural or horticultural commodity after its delivery to a terminal market for distribution for consumption.

(5) 5. On a farm operated for profit if such service is not in the course of the employer's trade or business or is domestic service in a private home of the employer.

B. As used in this section, the term “farm” includes stock, dairy, poultry, fruit, fur-bearing animal and truck farms, plantations, ranches, nurseries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities and orchards.

Drafting Note: No change in law.

§ ~~60.1-4~~ 60.2-202 . Annual payroll.—“Annual payroll” means the total amount of wages payable by an employer, regardless of the time of payment, for employment during a calendar year.

Drafting Note: No change in law.

§ ~~60.1-5~~ 60.2-203 . Average annual payroll.—“Average annual payroll” means the average of the annual payrolls of any employer for the last three or five preceding calendar years, whichever is higher.

Drafting Note: No change in law.

§ ~~60.1-6~~ 60.2-204 . Base period.—“Base period” means the first four out of the last five completed calendar quarters immediately preceding the first day of the individual's benefit year.

Drafting Note: No change in law.

§ ~~60.1-7~~ 60.2-205 . Benefits.—“Benefits” means the money payments payable to an individual, as provided in this title, with respect to his unemployment.

Drafting Note: No change in law.

§ ~~60.1-8~~ 60.2-206 . Benefit year.—“Benefit year” with respect to any individual means a period of fifty-two consecutive weeks beginning with the first day of the week in which an individual files a new valid claim for benefits except that the benefit year shall be fifty-three weeks if filing of a new valid claim would result in overlapping any quarter of the base period of a previously filed new claim. An initial claim for benefits filed in accordance with regulations prescribed by the Commission under the provisions of this title shall be deemed to be a valid claim within the purposes of this definition if the individual has been paid wages in his base period sufficient to make him eligible for benefits under the provisions of Chapter 3 (~~§ 60.1-46 et seq.~~) 6 of this title.

Drafting Note: No change in law.

§ ~~60.1-9~~ 60.2-207 . Calendar quarter.—“Calendar quarter” means the period of three consecutive calendar months ending on March 31, June 30, September 30 or December 31, or the equivalent thereof, as the Commission may by regulation prescribe.

Drafting Note: No change in law.

§ ~~60.1-10~~ 60.2-208 . Commission.— “Commission” means the Virginia Employment Commission. Wherever in this title, Code, or any act of the General Assembly the term Unemployment Compensation Commission is used , it shall mean the Virginia Employment Commission.

Drafting Note: No change in law.

§ ~~60.1-11~~ 60.2-209 . Taxes.—“ Contributions Taxes” means the taxes money imposed by and collectible under this title and includes payments in lieu of ~~contributions taxes~~ collectible under ~~§§ 60.1-89 and 60.1-89.1~~ of the Code of Virginia 60.2-501 through 60.2-507 .

Drafting Note: To reference all applicable sections of Virginia law.

§ ~~60.1-12~~ 60.2-210 . Employer.— “Employer” means:

~~(1) With respect to the years of 1956 to 1971, inclusive, any employing unit which for some portion of a day, but not necessarily simultaneously, in each of twenty different weeks whether or not such weeks are or were consecutive, within either the current or the preceding calendar year has or had in its employment, four or more individuals, irrespective of whether the same individuals are or were employed in each such day;~~

Drafting Note: To remove obsolete dates and redundant language already found in paragraph 2 of subsection A of this section, and correct references to other sections of this Title.

A. After December 31, 1971, The term “employer” means any employing unit which :

~~(a)~~ 1. In any calendar quarter in either the current or preceding calendar year paid for some service in employment wages of \$1,500 or more or such other amount as provided by federal law pursuant to 26 USC 3306 ; or

~~(b)~~ 2. For some portion of a day in each of twenty different weeks, whether or not such weeks were consecutive, in either the current or the preceding calendar year, has or had in its employment at least one individual, irrespective of whether the same individual was in employment in each such day ; .

B. The term “employer” shall also mean:

~~(2)~~ 1. Any employing unit which acquired the organization, trade, separate establishment or business or substantially all the assets thereof, of another which at the time of such acquisition was an employer subject to this title;

~~(3)~~ 2. Any employing unit which acquired the organization, trade or business or substantially all the assets thereof, of another employing unit and which, if treated as a single unit with such other employing unit, would be an employer under ~~paragraph (1)~~ subsection A of this section;

~~(4)~~ 3. Any employing unit which together with one or more other employing units, is owned or controlled, by legally enforceable means or otherwise, directly or indirectly by the same interests, or which owns or controls one or more other employing units, by legally enforceable means or otherwise, and which if treated as a single unit with such other employing unit, would be an employer under ~~paragraph (1)~~ subsection A or B of this section;

~~(5)~~ 4. Any employing unit which having become an employer under ~~paragraphs (1), (2), (3),~~

~~(4), (7), (8) or (9)~~ subsection A of this section or paragraphs 1, 2, 3, 6, 7 or 8 of this section subsection has not, under § ~~60.1-90~~ 60.2-509 , ceased to be an employer subject to this title;

~~(6)~~ 5. For the effective period of its election pursuant to § ~~60.1-100~~ 60.2-510 , any other employing unit which has elected to become fully subject to this title;

~~(7)~~ 6. Any employing unit not an employer by reason of any other paragraph of this section (i) for which, within either the current or preceding calendar year, service is or was performed with respect to which such employing unit is liable for any federal tax against which credit may be taken for ~~contributions~~ taxes required to be paid into a state unemployment fund; or (ii) which, as a condition for approval of this act for full tax credit against the tax imposed by the Federal Unemployment Tax Act, is required, pursuant to such act, to be an "employer" under this act;

~~(8)~~ 7. Any employing unit for which service in employment, as defined in § ~~60.1-14 (1)~~ ~~(b)~~ paragraphs 1 through 3 of subsection A of § 60.2-213 , is performed;

~~(9)~~ 8. Any employing unit, for which service in employment, as defined in § ~~60.1-14 (1)~~ ~~(e)~~ paragraph 4 of subsection A of § 60.2-213 , is performed after December 31, 1971 ;

~~(10)~~ 9. For the purposes of paragraphs ~~(1)~~ ~~(b)~~, ~~(9)~~ and ~~(10a)~~ paragraph 2 of subsection A of this section and paragraphs 8 and 10 of this subsection if any week includes both December 31 and January 1, the days of that week up to January 1 shall be deemed one calendar week and the days beginning January 1 another such week;

~~(10a)~~ 10. Any employing unit for which agricultural labor in employment as defined in § ~~60.1-14 (1)~~ ~~(d1)~~ 60.2-214 is performed after December 31, 1977 ; or

~~(11)~~ 11. Any employing unit for which domestic service in employment as defined in § ~~60.1-14 (1)~~ ~~(d2)~~ 60.2-215 is performed after December 31, 1977; .

~~(12)~~ ~~(a)~~ C.1. In determining whether or not an employing unit for which service other than domestic service is also performed is an employer under paragraph ~~(1)~~ or ~~(10a)~~ subsection A or paragraph 10 of subsection B of this section, the wages earned or the employment of an employee performing domestic service after December 31, 1977, shall not be taken into account.

~~(b)~~ 2. In determining whether or not an employing unit for which service other than agricultural labor is also performed is an employer under paragraph ~~(1)~~ or ~~(11)~~ subsection A or paragraph 11 of subsection B of this section, the wages earned or the employment of an employee performing service in agricultural labor after December 31, 1977, shall not be taken into account. If an employing unit is determined an employer of agricultural labor, such employing unit shall be determined an employer for the purpose of paragraph ~~(1)~~ subsection A of this section.

§ ~~60.1-13~~ 60.2-211 . Employing unit.— A. "Employing unit" means any of the following which has or had in its employ one or more individuals performing services for it within this Commonwealth:

Drafting Note: This new language added to clarify reorganization of existing text in this section.

1. ~~means any~~ Any individual or type of organization, including the state government and its instrumentalities ; ;

2. ~~any~~ Any of the political subdivisions of the State ~~this Commonwealth~~ and their instrumentalities ; ;

3. ~~any~~ Any instrumentalities wholly owned (i) by the State ~~this Commonwealth~~ and one or more political subdivisions or , (ii) by a combination of political subdivisions or (iii) by any of the foregoing and one or more other states or their political subdivisions ; ;

4. ~~any~~ Any partnership, association, trust, estate, joint-stock company, insurance company or corporation, whether domestic or foreign, or the receiver, trustee in bankruptcy, trustee or successor thereof ; or ; or

5. ~~the~~ The legal representative of a deceased person ; which has or had in its employ one or more individuals performing services for it within the State .

Drafting Note: Remove redundant language stated in subsection A of this section.

B. All individuals performing services within this State Commonwealth for any employing unit which maintains two or more separate establishments within this State Commonwealth shall be deemed to be employed by a single employing unit for all the purposes of this title. Whenever any employing unit contracts with any person for any service which is a part of such employing unit's usual trade, occupation, profession or business, such that employing unit shall be deemed to employ all individuals employed by such person for such service unless such person performs service or is in fact actually available to perform service for anyone who may wish to contract with him and is also found to be engaged in an independently established trade, occupation, profession or business. Each individual employed to perform or to assist in performing the work of any agent or employee of an employing unit shall be deemed to be employed by such employing unit for all the purposes of this title, whether such individual was hired or paid directly by such employing unit or by such agent or employee, provided the employing unit had actual or constructive knowledge of such work.

Drafting Note: This next section was one of the longest and most difficult to reference due to extensive amendment and enlargement over the last 10-15 years. The existing 60.1-14 has been subdivided to create eight new sections. This new organization necessitates relocating some existing sections and adding language to clarify new subsection content.

§ ~~60.1-14~~ 60.2-212 . Employment.— ~~(1)~~ A. "Employment" means:

~~(a)~~ 1. Any service including service in interstate commerce, performed for remuneration or under any contract of hire, written or oral, express or implied; and

2. any Any service, of whatever nature, performed by an individual for any employing unit, for remuneration or under any contract of hire, written or oral, and irrespective of citizenship or residence of either,

~~(i)~~ a. Within the United States, or

~~(ii)~~ b. On or in connection with an American vessel or American aircraft under a contract of service which is entered into within the United States or during the performance of which and while the individual is employed on the vessel or aircraft it touches at a port in the United States, if such individual performs such services on or in connection with such vessel or aircraft when outside the United States, provided that the operating office, from which the operations of the vessel or aircraft are ordinarily and regularly supervised, managed, directed ~~and/or~~ or controlled, is within the Commonwealth.

B. Notwithstanding paragraph 1b of subsection A of this section, "employment" means all service performed by an officer or member of the crew of an American vessel on or in connection with such vessel, if the operating office from which the operations of such vessel operating on navigable waters within, or within and without, the United States are ordinarily and regularly supervised, managed, directed and controlled is within this Commonwealth.

Drafting Note: Formerly § 60.1-14(1)(f); in this draft the language appears as stricken language after subsection C of the new § 60.2-216.

C. Services performed by an individual for remuneration shall be deemed to be employment subject to this title unless:

1. Such individual has been and will continue to be free from control or direction over the performance of such services, both under his contract of service and in fact; and

2. Such service is either outside the usual course of the business for which such service is performed, or such service is performed outside of all the places of business of the enterprise for which such service is performed; or such individual, in the performance of such service, is engaged in an independently established trade, occupation, profession or business.

Drafting Note: Formerly § 60.1-14 (6); in this draft the language appears as stricken language after subsection D of new § 60.2-217.

§ 60.2-213. Employment with hospital, higher education, State, subdivision, or certain religious or charitable organizations.—A. "Employment" includes:

~~(b)~~ 1. Service performed ~~after December 31, 1971,~~ by an individual (i) in the employ of this Commonwealth or any of its political subdivisions or instrumentalities ~~(or (ii) in the employ of this Commonwealth and one or more other states or their political subdivisions or instrumentalities)~~ , for a hospital or institution of higher education located in this Commonwealth provided that such service is excluded from "employment" as defined in the Federal Unemployment Tax Act solely by reason of section 3306 (c) (7) of that act and is not excluded from "employment" under § ~~60.1-14~~ ~~(1)~~ ~~(d)~~ of this act subsection B of this section ;

2. ~~service~~ Service performed after December 31, 1974, by an individual (i) in the employ of this Commonwealth or any of its wholly owned instrumentalities ~~(or (ii) in the employ of this Commonwealth and one or more other states or their instrumentalities)~~ , provided that such service is excluded from "employment" as defined in the Federal Unemployment Tax Act (26 USC) by section 3306 (c) (7) of that act and is not excluded from "employment" under § 60.1-14 ~~(1) (d) of this act subsection B of this section ;~~

3. ~~service~~ Service performed after December 31, 1977, by an individual (i) in the employ of any political subdivision of this Commonwealth or any of its wholly owned instrumentalities or (ii) in the employ of any instrumentality wholly owned by ~~any of the foregoing~~ ~~(this Commonwealth, any of its political subdivisions, or instrumentalities)~~ or any instrumentality wholly owned by any of the foregoing and one or more other states or their political subdivisions, provided that such service is excluded from "employment" as defined in the Federal Unemployment Tax Act by section 3306 (c) (7) of that act and is not excluded from "employment" under § 60.1-14 ~~(1) (d) of this act subsection B of this section .~~

~~(e)~~ 4. Service performed after December 31, 1971, by an individual in the employ of a religious, charitable, educational or other organization but only if the following conditions are met:

~~(i)~~ a. Their service is excluded from "employment" as defined in the Federal Unemployment Tax Act (26 USC) solely by reason of section 3306 (c) (8) of that act; and

~~(ii)~~ b. The organization had four or more individuals in employment for some portion of a day in each of twenty different weeks, whether or not such weeks were consecutive, within either the current or preceding calendar year, regardless of whether they were employed at the same moment of time.

~~(d)~~ B. For the purposes of paragraphs ~~(b)~~ 3 and ~~(e)~~ 4 of subsection A of this section, the term "employment" does not apply to service performed:

~~(i)~~ 1. In the employ of ~~(I)~~ (i) a church or convention or association of churches, or ~~(II)~~ (ii) an organization which is operated primarily for religious purposes and which is operated, supervised, controlled, or principally supported by a church or convention or association of churches; ~~or~~

~~(ii)~~ 2. By a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order; ~~or~~

~~(iii)~~ Prior to January 1, 1978, in the employ of a school which is not an institution of higher education; ~~or~~

Drafting Note: Deleted language reflects a change in federal law.

~~(iv)~~ 3. In a facility conducted for the purpose of carrying out a program of rehabilitation for individuals whose earning capacity is impaired by age or physical or mental deficiency or injury or providing remunerative work for individuals who because of their impaired physical or mental capacity cannot be readily absorbed in the competitive labor market by an individual receiving such rehabilitation or remunerative work; ~~or~~

~~(v)~~ 4. As part of an unemployment work-relief or work-training program assisted or financed in whole or in part by a federal agency or an agency of a state or political subdivision thereof, by an individual receiving such work relief or work training ; ~~including an individual employed as a public service employee under the Comprehensive Employment and Training Act of 1973 (P.L. 93-202) ; or~~

Drafting Note: The CETA law has been repealed thus the draft strikes the obsolete reference.

~~(vi)~~ 5. By an inmate of a custodial or penal institution; or

~~(vii)~~ 6. In the employ of this Commonwealth, or any political subdivision thereof or any instrumentality of any one or more of the foregoing as set forth in § 60.1-14 ~~(1) (b) paragraphs 1 through 3 of subsection A of § 60.2-213~~ , if such service is performed by an individual in the exercise of duties :

~~(I)~~ a. As an elected official;

~~(II)~~ b. As a member of a legislative body, or a member of the judiciary;

~~(III)~~ c. As a member of the state National Guard or Air National Guard;

~~(IV)~~ d. As an employee serving on a temporary basis in case of fire, storm, snow, earthquake, flood, or similar emergency; or

~~(V)~~ e. In a position which, under or pursuant to the laws of this Commonwealth, is designated as (i) a major nontenured policymaking or advisory position, or (ii) a policymaking or advisory position the performance of the duties of which ordinarily does not require more than eight hours per week.

~~(viii), (ix)~~ [Repealed.]

§ 60.2-214. *Agricultural employment.*—A. “Employment” includes ~~(d1)~~ Service service performed after December 31, 1977, by an individual in agricultural labor as defined in § 60.1-3 60.2-201 when:

~~(i)~~ 1. Such service is performed for a person who

~~(i)~~ a. During any calendar quarter in either the current or the preceding calendar year paid wages of \$20,000 or more to individuals employed in agricultural labor, ~~not taking into account service in agricultural~~ including labor performed before January 1, 1986, by an alien referred to in ~~division (ii) of this paragraph paragraph 2 of this subsection~~ , or

~~(ii)~~ b. For some portion of a day in each of twenty different calendar weeks, whether or not such weeks were consecutive, in either the current or the preceding calendar year, employed in agricultural labor, ~~not taking into account service in agricultural~~ including labor performed before January 1, 1986, by an alien referred to in ~~division (ii) of this paragraph paragraph 2 of this subsection~~ , ten or more individuals, regardless of whether they were employed at the same moment of time.

~~(ii)~~ 2. Such service is not performed in agricultural labor if performed before January 1, 1980 1986 , by an individual who is an alien admitted to the United States to perform service in agricultural labor pursuant to 8 U.S.C. 1184 214 (c) and 8 U.S.C. 1101 101 (a) (15) (H) of the Immigration and Nationality Act. Services performed and wages received by such alien workers after January 1, 1980, shall be counted in determining whether an employer is subject to the Virginia unemployment tax for his other farmworkers.

Drafting Note: The changes in subsection A conform Virginia law to federal law provisions.

~~(iii)~~ B. For the purposes of this ~~subsection section~~ any individual who is a member of a crew furnished by a crew leader to perform service in agricultural labor for any other person shall be treated as an employee of such crew leader if:

~~(i)~~ If such 1. Such crew leader holds a valid certificate of registration under the ~~Farm Labor Contractor Registration Act of 1963; Migrant and Seasonal Agricultural Workers Protection Act of 1983 (29 USC 1801 et seq.)~~ or substantially all the members of such crew operate or maintain tractors, mechanized harvesting or crop dusting equipment, or any other mechanized equipment, which is provided by such crew leader ; , and

~~(ii)~~ If such 2. Such individual is not an employee of such other person within the meaning of § 60.1-14 ~~(1) (a) paragraph 1 of subsection A of § 60.2-212~~ .

~~(iv)~~ C. For the purposes of this ~~paragraph (d1) section~~ , in the case of any individual who is furnished by a crew leader to perform service in agricultural labor for any other person and who is not treated as an employee of such crew leader under ~~division (iii) subsection B of this section~~ then:

~~(i)~~ 1. Such other person and not the crew leader shall be treated as the employer of such individual ; , and

~~(ii)~~ 2. Such other person shall be treated as having paid wages to such individual in an amount equal to the amount of wages paid to such individual by the crew leader, either on his own behalf or on behalf of such other person, for the service in agricultural labor performed for such other person.

~~(v)~~ D. For the purposes of this ~~paragraph (d1) section~~ , the term “crew leader” means an individual who :

~~(i)~~ 1. Furnishes individuals to perform service in agricultural labor for any other persons

person ,

~~(H)~~ 2. Pays, either on his own behalf or on behalf of such other person, the individuals so furnished by him for the service in agricultural labor performed by them, and

~~(HH)~~ 3. Has not entered into a written agreement with such other person under which such individual is designated as an employee of such other person.

Drafting Note: To correct cross references to federal law.

§ 60.2-215. *Domestic employment.*—“Employment” includes ~~(d2)~~ Domestic domestic service performed after December 31, 1977, by an individual in a private home, local college club or local chapter of a college fraternity or sorority for a person who paid wages of \$1,000 or more to individuals employed in such domestic service in any calendar quarter after December 31, 1977, in the current calendar year or the preceding calendar year to individuals employed in such domestic service in any calendar quarter . The term “domestic service” shall not include any medical services performed by personnel such as a nurse, nurse’s aide, private nurse, practical nurse, student nurse or attendant rendering medical services in a private residence or a medical institution where such personnel are employed by the person receiving such services.

Drafting Note: To clarify the intent of the law.

§ 60.2-216. *Employment outside of United States.*—A. “Employment” includes ~~(e)~~ Any any service of an individual who is a citizen of the United States, performed outside the United States ~~(, except in Canada)~~ , after December 31, 1971, in the employ of an American employer ~~(other than service which is deemed “employment” under the provisions of paragraph (2) or (3) of this section subsections A and B of § 60.2-217 or the parallel provisions of another state’s law)~~ , if:

~~(i)~~ 1. The employer’s principal place of business in the United States is located in this Commonwealth; ~~or~~

~~(ii)~~ 2. The employer has no place of business in the United States, but

~~(i)~~ a. The employer is an individual who is a resident of this Commonwealth ; ~~or~~ ,

~~(ii)~~ b. The employer is a corporation which is organized under the laws of this Commonwealth ; , or

~~(iii)~~ c. The employer is a partnership or a trust and the number of the partners or trustees who are residents of this Commonwealth is greater than the number who are residents of any one other state; or

~~(iii)~~ 3. None of the criteria of divisions ~~(i)~~ and ~~(ii)~~ of this paragraph paragraphs 1 and 2 of this subsection is met but the employer has elected coverage in this Commonwealth or, the employer having failed to elect coverage in any state, the individual has filed a claim for benefits, based on such service, under the law of this Commonwealth.

~~(iv)~~ B. An “American employer,” for purposes of this paragraph section , means a person who is :

~~(i)~~ 1. An individual who is a resident of the United States; ~~or~~

~~(ii)~~ 2. A partnership, if two-thirds or more of the partners are residents of the United States; ~~or~~

~~(iii)~~ 3. A trust, if all of the trustees are residents of the United States; or

~~(iv)~~ 4. A corporation organized under the laws of the United States or of any state.

~~(v)~~ C. As used in this subsection section , the term “United States” includes the states, the District of Columbia, the Commonwealth of Puerto Rico, and the Virgin Islands shall be defined as “state” is defined in § 60.2-225 .

~~(f)~~ Notwithstanding § 60.1-14 ~~(1)~~ ~~(a)~~ ~~(ii)~~ all service performed after December 31, 1971, by an officer or member of the crew of an American vessel on or in connection with such vessel, if the operating office from which the operations of such vessel operating on navigable waters within, or within and without, the United States are ordinarily and regularly supervised, managed, directed and controlled is within this Commonwealth; and

Drafting Note: This paragraph has been moved to new § 60.2-212 as a new subsection B.

~~(g)~~ Notwithstanding any other provisions of this section, service with respect to which a tax is required to be paid under any federal law imposing a tax against which credit may be taken for contributions required to be paid into a state unemployment fund or which as a condition for full tax credit against the tax imposed by the Federal Unemployment Tax Act is required to be covered under this act.

Drafting Note: This paragraph is being moved and appears as new § 60.2-218.

§ 60.2-217. *Employment within and without Commonwealth.*— ~~(2)~~ A. The term “employment” shall include an individual’s entire service, performed within or both within and without this Commonwealth if:

~~(a)~~ 1. The service is localized in this Commonwealth; or

~~(b)~~ 2. The service is not localized in any state but some of the service is performed in this Commonwealth and (i) the base of operations, or, if there is no base of operations, then the place from which such service is directed or controlled, is in this Commonwealth; or (ii) the base of operations or place from which such service is directed or controlled is not in any state in which some part of the service is performed, but the individual’s residence is in this Commonwealth.

~~(3)~~ B. Services performed within this Commonwealth and not covered under paragraph ~~(2)~~ subsection A of this section shall be deemed to be employment subject to this title if ~~contributions taxes~~ are not required and paid with respect to such services under an unemployment compensation law of any other state or of the federal government.

~~(4)~~ ~~(a)~~ C.1. Services not covered under paragraph ~~(2)~~ subsection A of this section, and performed entirely without this Commonwealth, with respect to no part of which ~~contributions taxes~~ are required and paid under an unemployment compensation law of any other state or of the federal government, shall be deemed to be employment subject to this title if (i) the individual performing such services is a resident of this Commonwealth and (ii) the Commission approves the election of the employing unit, for whom such services are performed, that the entire service of such individual shall be deemed to be employment subject to this title.

~~(b)~~ 2. Services covered by an arrangement between the Commission and the agency charged with the administration of any other state or federal unemployment compensation law, pursuant to which all services performed by an individual for an employing unit are deemed to be performed entirely within this Commonwealth, shall be deemed to be employment if the Commission has approved an election of the employing unit for whom such services are performed, pursuant to which the entire service of such individual during the period covered by such election is deemed to be insured work.

~~(c)~~ 3. The Commission is hereby authorized to enter into reciprocal arrangements with appropriate and duly authorized agencies of other states or the federal government; ~~or both~~; whereby services performed by an individual for a single employing unit for which services are customarily performed in more than one state shall be deemed to be services performed entirely within any one of the states (i) in which any part of such individual’s service is performed ~~or~~, (ii) in which such individual has his residence, or (iii) in which the employing unit maintains a place of business; ~~provided~~. Any such arrangement shall be authorized if there is in effect, as to such services, an election, approved by the agency charged with the administration of such state’s unemployment compensation law, pursuant to which all the services performed by such individual for such employing unit are deemed to be performed entirely within such state.

~~(d)~~ 4. To the extent permissible under the laws and Constitution of this Commonwealth and the United States, the Commission is authorized to enter into or cooperate in arrangements whereby facilities and services provided under this title and facilities and services provided under the unemployment compensation law of any foreign government established on the continent of North America, may be utilized for the taking of claims and the payment of benefits under the Virginia Unemployment Compensation Act ~~this title (§ 60.1-1 et seq.)~~ or under a similar law of such foreign government.

~~(5)~~ D.1. Service shall be deemed to be localized within a state if:

~~(a)~~ a. The service is performed entirely within such state; or

~~(b)~~ b. The service is performed both within and without such state, but the service performed without such state is incidental to the individual’s service within the state, for example is temporary or transitory in nature or consists of isolated transactions.

2. Services performed outside the state in which the base of operations is located shall be deemed to be incidental to the services performed within such state.

~~(6)~~ Services performed by an individual for remuneration shall be deemed to be employment subject to this title unless:

(a) Such individual has been and will continue to be free from control or direction over the performance of such services, both under his contract of service and in fact; and

(b) Such service is either outside the usual course of the business for which such service is performed; or such service is performed outside of all the places of business of the enterprise for which such service is performed; or such individual, in the performance of such service, is engaged in an independently established trade, occupation, profession or business.

Drafting Note: This paragraph has been moved to new § 60.2-212 and appears as new subsection C.

§ 60.2-218. *Employment taxed by federal law.*—Notwithstanding any other provision of §§ 60.2-212 through 60.2-217 and § 60.2-219, the term “employment” shall mean service with respect to which a tax is required to be paid under any federal law imposing a tax against which credit may be taken for taxes required to be paid into a state unemployment fund or which as a condition for full tax credit against the tax imposed by the Federal Unemployment Tax Act is required to be covered under this title.

Drafting Note: Formerly § 60.1-14(1)(g); appearing in this draft as language that is stricken and precedes new § 60.2-217.

§ 60.2-219. *Services not included in term “employment.”*— ~~(7)~~ The term “employment ;” after December 31, 1961, shall not include:

~~(a)~~ [Repealed.]

~~(b)~~ 1. Service performed in the employ of the United States government or of any instrumentality of the United States which is wholly or partially owned by the United States or which is exempt from the tax imposed by section 3301 of the Federal Internal Revenue Code by virtue of any provision of law which specifically refers to such section (or the corresponding section of prior law) in granting such exemption;

~~(c)~~ 2. Service with respect to which unemployment compensation is payable under an unemployment compensation system established by an act of Congress, including service performed after June 30, 1939, for an employer determined to be subject to the Railroad Unemployment Insurance Act (45 USC 351 et seq.) by the agency or agencies empowered to make such determination by an act of Congress, and service as an employer representative determined to be subject to such act by such agency or agencies ; ~~provided, that the .~~ The Commission is hereby authorized and directed to enter into agreements with the proper agencies under such act of Congress, which agreements shall become effective ten days after publication thereof , in the manner provided in § ~~60.1-34~~ 60.2-111 for general rules, to provide reciprocal treatment to individuals who have, after acquiring potential rights to benefits under this title, acquired rights to unemployment compensation under such act of Congress, or who have, after acquiring potential rights to unemployment compensation under such act of Congress, acquired rights to benefits under this title;

~~(d)~~ 3. Agricultural labor as defined in § ~~60.1-3~~ 60.2-201 except as provided for in subsection ~~(1)~~ ~~(d1)~~ of this section § 60.2-214 ;

~~(e)~~ 4. Domestic service in a private home, local college club or local chapter of a college fraternity or sorority except as provided for in subsection ~~(1)~~ ~~(d2)~~ of this section § 60.2-215 ;

~~(f)~~ 5. Service performed on or in connection with a vessel or aircraft not an American vessel or American aircraft by an employee, if the employee is employed on and in connection with such vessel or aircraft when outside the United States;

~~(1)~~ 6. Service performed by an individual in, or as an officer or member of the crew of a vessel while it is engaged in the catching, taking, harvesting, cultivating or farming of any kind of fish, shellfish, crustacea, sponges, seaweeds or other aquatic forms of animal and vegetable life, including service performed by any such individual as an ordinary incident to any such activity, except (i) service performed in connection with the catching or taking of salmon or halibut, for commercial purposes and (ii) service performed on or in connection with a vessel of more than ten net tons, determined in the manner provided for determining the register tonnage of merchant vessels under the laws of the United States;

~~(g)~~ 7. Service performed by an individual in the employ of his son, daughter, or spouse and service performed by a child under the age of twenty-one in the employ of his father or mother;

~~(h)~~ [Repealed.]

~~(i)~~ 8. Service performed in any calendar quarter in the employ of any organization exempt from income tax (i) under section 501 (a) of the Federal Internal Revenue Code (26 USC) , other than an organization described in section 401 (a) ; of the Federal Internal Revenue such Code, or (ii) under section 521 of such the Federal Internal Revenue Code, if the remuneration for such service is less than fifty dollars;

~~(j)~~ 9. Service performed, in the employ of a school, college or university, if such service is performed by a student who is enrolled and is regularly attending classes at such school, college or university;

~~(k)~~ 10. Service performed as a student nurse in the employ of a hospital or a nurses' training school by an individual who is enrolled and is regularly attending classes in a nurses' training school chartered or approved pursuant to state law; and service

Drafting Note: To track federal law.

11. Service performed as an intern in the employ of a hospital by an individual who has completed a four-year course in a medical school chartered or approved pursuant to state law;

~~(l)~~ 12. Service performed by an individual under the age of eighteen in the delivery or distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution;

~~(m)~~ 13. Service performed by an individual for an employing unit as an insurance agent or as an insurance solicitor, if all such service performed by such individual for such employing unit is performed for remuneration solely by way of commission;

~~(n)~~ 14. Service performed by an individual for an employing unit as a real estate salesman, if all such service performed by such individual for such employing unit is performed for remuneration solely by way of commission : This paragraph shall also apply to such service performed since January 1, 1937 ;

Drafting Note: To remove obsolete language and conform language with federal law.

~~(o)~~ 15. Service covered by an arrangement between the Commission and the agency charged with the administration of any other state or federal unemployment compensation law pursuant to which all services performed by an individual for an employing unit during the period covered by such employing unit's duly approved election are deemed to be performed entirely within such agency's state or under such federal law;

~~(p)~~ 16. Service performed by an individual for an employing unit as an agent in the wholesale distribution and sale of gasoline and other petroleum products, if all such service performed by such individual for such employing unit is performed for remuneration solely by way of commission;

~~(q)~~ 17. Service not in the course of the employer's trade or business performed in any calendar quarter by an employee, unless the cash remuneration paid for such service is fifty dollars or more and such service is performed by an individual who is regularly employed by such employer to perform such service. For the purposes of this paragraph, an individual shall be deemed to be regularly employed by an employer during a calendar quarter only if (i) on each of some twenty-four days during such quarter such individual performs for such employer for some portion of the day service not in the course of the employer's trade or business, or (ii) such individual was regularly employed (, as determined under clause (i)) of this paragraph, by such employer in the performance of such service during the preceding calendar quarter;

~~(r)~~ 18.a. Service performed by an individual who is enrolled at a nonprofit or public educational institution which normally maintains a regular faculty and curriculum and normally has a regularly organized body of students in attendance at the place where its educational activities are carried on . as a student in a full-time program, taken for credit at such institution, which combines academic instruction with work experience, if such service is an integral part of such program, and such institution has so certified to the employer, except that this In order for such services to be excluded from "employment":

(1) The individual shall be enrolled as a student in a full-time program,

- (2) *The program shall be taken for credit at such institution,*
- (3) *The program combines academic instruction with work experience, and*
- (4) *Such service shall be an integral part of such program.*

b. Such institution shall certify to the employer that items (1) through (4) of (a) of this paragraph have been met.

Drafting Note: This new language is a rewrite of stricken language in this paragraph.

c. This paragraph shall not apply to service performed in a program established for or on behalf of an employer or group of employers;

~~(s)~~ 19. Service performed in the employ of a hospital, if such service is performed by a patient of the hospital, as defined in § ~~60.1-14.2~~ 60.2-221 ; ;

~~(t)~~ 20. Services provided by an individual pursuant to an agreement among the service recipient, a public Human Services Agency as defined in § 63.1-291, and such individual to an eligible service recipient in his own home or the home of the service provider ; ;

~~(u)~~ [Repealed.]

~~(v)~~ 21. Services performed by an individual as a "direct seller" provided that:

~~(1)~~ a. Such person:

~~(1)~~ (1) Is engaged in the trade or business of selling, or soliciting the sale of, consumer products to any buyer on a buy-sell basis, a deposit-commission basis, or any similar basis which the Secretary of the Treasury prescribes by regulations for resale ~~(by the buyer or any other person)~~ in the home or otherwise than in a permanent retail establishment; or

~~(2)~~ (2) Is engaged in the trade or business of selling, or soliciting the sale of, consumer products to a consumer in the home or otherwise than in a permanent retail establishment ; ;

~~(3)~~ b. Substantially all of the remuneration for the services performed as a direct seller ~~(, whether or not paid in cash)~~ , is directly related to sales or output ~~(, including the performance of services)~~ , rather than to the number of hours worked;

~~(3)~~ c. The services performed by the person are performed pursuant to a written contract between such person and the person for whom the services are performed and such contract provides that the person will not be treated as an employee with respect to such services for federal tax purposes;

~~(w)~~ 22. Service performed after July 1, 1984, by an individual as a taxicab driver provided the Commission is furnished evidence that such individual is excluded from taxation by the Federal Unemployment Tax Act; and

~~(x)~~ 23. Services performed by an individual as a "contract carrier courier driver" provided the Commission is furnished evidence that such individual is excluded from taxation by the Federal Unemployment Tax Act.

§ ~~60.1-14.1~~ 60.2-220 . Institution of higher education.—"Institution of higher education," for the purposes of this title, means an educational institution which :

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

~~(b)~~ 2. Is legally authorized in this *State Commonwealth* to provide a program of education beyond high school;

~~(c)~~ 3. Provides an educational program for which it awards a bachelor's or higher degree, or provides a program which is acceptable for full credit toward such a degree, a program of postgraduate or post doctoral studies, or a program of training to prepare students for gainful employment in a recognized occupation; ~~and~~

~~(d)~~ 4. Is a public or other nonprofit institution ; ; *and*

~~(e)~~ 5. Notwithstanding any of the foregoing provisions of this subsection, all colleges and

universities in this State are institutions of higher education for purposes of this section.

Drafting Note: No change in law.

§ ~~60.1-14.2~~ 60.2-221 . Hospital.—“Hospital” means an institution as defined in §§ ~~22-208~~ 32.1-123 and 37.1-1 of the Code of Virginia of 1950, as amended .

Drafting Note: To correct references to Virginia Code Sections.

§ 60.1-15 60.2-222 . Employment office.—“Employment office” means a free public employment office, or branch thereof, operated (i) by this State *Commonwealth* or maintained as a part of a state-controlled system of public employment offices or (ii) by a federal agency charged with the administration of free public employment offices.

Drafting Note: No change in law.

§ 60.1-16 60.2-223 . Fund.—“Fund” means the Unemployment Compensation Fund established by this title, to which all ~~contributions~~ taxes required and from which all benefits provided under this title shall be paid.

Drafting Note: No change in law.

§ 60.1-17 60.2-224 . Insured work.—“Insured work” means employment for employers.

Drafting Note: No change in law.

§ ~~60.1-21~~ 60.2-225 . State.—“State” refers to the Commonwealth of Virginia, including land or premises located therein, owned, held or possessed by the United States, the states of the United States of America, the District of Columbia, the Commonwealth of Puerto Rico and the Virgin Islands.

Drafting Note: No change in law.

§ 60.1-22. Social Security Act.—“Social Security Act” means the act enacted by the Congress of the United States, approved the fourteenth day of August, 1935, entitled “an act to provide for the general welfare by establishing a system of federal old-age benefits, and by enabling the several states to make more adequate provision for aged persons, blind persons, dependent and crippled children, maternal and child welfare, public health, and the administration of their unemployment compensation laws; to establish a Social Security Board; to raise revenue; and for other purposes,” and amendments thereof.

Drafting Note: This definition has been moved to new § 60.2-231.

§ ~~60.1-23~~ 60.2-226 . Unemployment.—An individual shall be deemed “unemployed” in any week during which he performs no services and with respect to which no wages are payable to him, or in any week of less than full-time work if the wages payable to him with respect to such week are less than his weekly benefit amount. Wages shall be deemed payable to an individual with respect to any week for which wages are due. An individual’s week of unemployment shall be deemed to commence only after his registration at an employment office, except as the Commission may by regulation otherwise prescribe.

Drafting Note: No change in law.

§ 60.1-24 60.2-227 . Unemployment Compensation Administration Fund.—“Unemployment Compensation Administration Fund” means the Unemployment Compensation Administration Fund established by this title, from which administrative expenses under this title shall be paid.

Drafting Note: No change in law.

§ ~~60.1-25~~ 60.2-228 . American vessel and American aircraft.—The term “American vessel” means any vessel documented or numbered under the laws of the United States, and includes any vessel which is neither documented or numbered under the laws of the United States nor documented under the laws of any foreign country, if its crew is employed solely by one or more citizens or residents of the United States or ~~corporation~~ corporations organized under the laws of the United States or of any state ; and the . The term “American aircraft” means an aircraft registered under the laws of the United States.

Drafting Note: No change in law.

Drafting Note: The modifications to 60.1-26 (new § 60.2-229) make no substantial changes but rather help clarify through reorganization what is and what is not considered wages.

§ 60.1-26 60.2-229 . Wages.— A. “Wages” means all remuneration payable for personal services, including commissions, bonuses, tips, back pay, dismissal pay, severance pay and any other payments made by an employer to an employee during his employment and the next thirty days thereafter and the cash value of all remuneration payable in any medium other than cash. Notwithstanding the other provisions of this paragraph, wages paid in back pay awards shall be allocated to, and reported as being paid during, the calendar quarter or quarters in which such back pay would have been earned. The reasonable cash value of remuneration

payable in any medium other than cash shall be estimated and determined in accordance with rules prescribed by the Commission. But the term "wages" shall not include:

B. The term "wages" shall not include:

~~(1)~~ 1. Subsequent to December 31, 1982, for purposes of ~~contributions taxes~~ only, that part of the remuneration ~~which, after remuneration~~ ~~(other than remuneration referred to in the succeeding paragraphs of this section)~~ equal to ~~subsection, that is greater than \$7,000 is payable during any calendar year to an individual by any employer with respect to employment, and is payable during such any calendar year to such an individual by such any employer with respect to employment in this Commonwealth or any other state. If an employer (, hereinafter referred to as "successor employer") , during any calendar year acquires substantially all of the property used in a trade or business of another employer (, hereinafter referred to as a "predecessor" ,) , or used in a separate unit of a trade or business of a predecessor, and immediately after the acquisition employs in his trade or business an individual who immediately prior to the acquisition was employed in the trade or business of such predecessor, then, for the purpose of determining whether remuneration (, other than remuneration referred to in the succeeding paragraphs of this section)~~ ~~subsection, with respect to employment equal to \$7,000 is payable by the successor to such individual during such calendar year, any remuneration (, other than remuneration referred to in the succeeding paragraphs of this section)~~ ~~subsection, with respect to employment payable (, or considered under this paragraph as payable) , to such individual by such predecessor during such calendar year and prior to such acquisition shall be considered as payable by such successor employer;~~

~~(2)~~ 2. The amount of any payment (, including any amount paid by an employer for insurance or annuities, or into a fund, to provide for any such payment) , made to, or on behalf of, an employee or any of his dependents under a plan or system established by an employer which makes provisions for (i) his employees generally ~~(or , (ii) for his employees generally and their dependents) or , (iii) for a class or classes of his employees (or , (iv) for a class or classes of his employees and their dependents) , on account of :~~

~~(a)~~ a. Retirement ; ~~or ;~~

~~(b)~~ b. Sickness or accident disability payments which are received under a workers' compensation law ; ~~or ;~~

~~(c)~~ c. Medical or hospitalization expenses in connection with sickness or accident disability ; ~~or ;~~

~~(d)~~ d. Death ; ; or

~~(e)~~ e. Unemployment benefits under any private plan financed in whole or in part by an employer;

~~(3)~~ 3. The payment by an employer (, without deduction from the remuneration of the employee) , of the tax imposed upon an employer under Section 3101 of the Federal Internal Revenue Code;

~~(4)~~ [Repealed.]

~~(5)~~ 4. Any payment on account of sickness or accident disability, or medical or hospitalization expenses in connection with the sickness or accident disability, made by an employer to, or on behalf of, an employee after the expiration of six calendar months following the last calendar month in which the employee worked for such employer;

~~(6)~~ 5. Remuneration paid in any medium other than cash to an employee for service not in the course of the employer's trade or business; or

~~(7)~~ 6. Any payment (, other than vacation or sick pay) , made to an employee after the month in which he attains the age of sixty-five, if he did not work for the employer in the period for which such payment is made.

§ 60.1-27 60.2-230 . Week.—"Week" means calendar week, ending at midnight Saturday, or the equivalent thereof as determined in accordance with regulations prescribed by the Commission, except as provided for in paragraph 9 of subsection B of § 60.1-12 ~~(10)~~ 60.2-210 .

Drafting Note: No change in law.

§ 60.2-231. Certain federal acts and statutes defined.—The following federal acts and laws as

used in this title shall mean the following:

1. The Federal Unemployment Tax Act shall mean those provisions found in Chapter 23 (26 USC 3301 et seq.) of Title 26 of the United States Code.

2. The Federal Internal Revenue Code shall mean those provisions found in Title 26 of the United States Code.

3. The Social Security Act shall mean those provisions found in Chapter 7 (42 USC 301 et seq.) of Title 42 of the United States Code.

Drafting Note: This new section lists the major pieces of federal legislation and their United States Code citation which include many provisions that must be reflected in each state's unemployment insurance law. These acts and statutes are cited throughout this title.

CHAPTER 3.

FUNDS.

Article 1.

Unemployment Compensation Fund.

§ ~~60.1-106~~ 60.2-300 . Fund continued; accounts maintained.—The special fund established in the State treasury and known as the Unemployment Compensation Fund is continued. The Comptroller shall maintain within the fund two separate accounts:

(1) 1. A clearing account ; ; and

(2) 2. A benefit account.

Drafting Note: No change in law.

§ ~~60.1-107~~ 60.2-301 . Clearing account; payment to credit of Federal Unemployment Trust Fund.—All ~~contributions taxes~~ and other moneys required by this title to be paid to the Unemployment Compensation Fund and collected by the Commission, and any interest or earnings upon any moneys or property belonging to the fund shall, immediately upon collection, be paid into the state treasury and credited to the clearing account. Any interest collected on ~~contributions taxes from July first, nineteen hundred forty-six,~~ shall be paid into the Special Unemployment Compensation Administration Fund continued by § ~~60.1-110~~ 60.2-314 . Refunds, except for interest collected ~~from July first, nineteen hundred forty-six,~~ payable pursuant to § ~~60.1-07~~ 60.2-524 may be paid from the clearing account. After clearance thereof, all other moneys in the clearing account shall immediately be paid over to the Secretary of the Treasury of the United States, to the credit of the ~~unemployment trust fund~~ *Unemployment Trust Fund* established by the Social Security Act, to be held for the ~~State Commonwealth~~ upon the terms and conditions provided in the Social Security Act.

Drafting Note: No change in law.

§ ~~60.1-108~~ 60.2-302 . *Benefit account*; requisitions from federal Unemployment Trust Fund.—Moneys shall be requisitioned from this ~~State's Commonwealth's~~ account in the ~~unemployment trust fund~~ *Unemployment Trust Fund* solely for the payment of benefits and in accordance with regulations prescribed by the Commission, except that money credited to this ~~State's Commonwealth's~~ account , pursuant to § 903 of the Social Security Act (42 USC 1103) , as ~~amended,~~ shall be used exclusively as provided in § ~~60.1-111~~ 60.2-305 . The Commission shall ; ~~from time to time,~~ requisition from the ~~unemployment trust fund~~ *Unemployment Trust Fund* such amounts, not exceeding the amount standing to its credit ~~therein~~ , as it deems necessary for the payment of benefits for a reasonable future period. Upon receipt ~~thereof of such amounts~~ , the same shall be paid into the ~~State state~~ treasury to the credit of the benefit account, and shall be used solely to pay the benefits provided for in this title. Any balance of moneys requisitioned from the ~~unemployment trust fund~~ *Unemployment Trust Fund* which remains unclaimed or unpaid in the benefit account after the expiration of the period for which such sums were requisitioned shall either (i) be deducted from estimates for, and may be utilized for the payment of, benefits during succeeding periods, or, (ii) in the discretion of the Commission, shall be paid over to the Secretary of the Treasury of the United States, as provided in § ~~60.1-107~~ 60.2-301 . All benefits shall be paid through public employment offices provided for in this title.

Drafting Note: No change in law:

§ ~~60.1-109~~ 60.2-303 . Moneys appropriated to Commission.—All moneys paid into the State treasury and credited to the Unemployment Compensation Fund are hereby appropriated to the Commission for the purposes ~~hereinabove~~ set forth *in this article* .

Drafting Note: No change in law.

§ ~~60.1-110~~ 60.2-304 . Disbursements by State Treasurer upon warrants of Comptroller.—All payments and disbursements from the Unemployment Compensation Fund shall be made by the State Treasurer upon warrants of the Comptroller issued upon vouchers signed by the Commissioner or by such other person ~~or persons~~ as the ~~Commission~~ *Commissioner* may designate for ~~such~~ *that* purpose.

Drafting Note: To conform language with provisions of new § 60.2-103.

§ ~~60.1-111~~ 60.2-305 . Requisition or use of money credited to Commonwealth in

Unemployment Trust Fund.— ~~(1)~~ A.1. Money credited to the account of this State Commonwealth in the ~~unemployment trust fund~~ *Unemployment Trust Fund* by the Secretary of the Treasury of the United States of America, pursuant to § 903 of the Social Security Act (42 USC 1103), may not be requisitioned from this State's Commonwealth's account or used except for the payment of benefits and for the payment of expenses incurred for the administration of this Act title.

2. Such money may be requisitioned, pursuant to § ~~60.1-108~~ 60.2-302, for the payment of benefits. Such money may also be requisitioned and used for the payment of expenses incurred for the administration of this Act title but only pursuant to a specific appropriation by the General Assembly and only if the expenses are incurred and the money requisitioned after the enactment of an appropriation law which:

~~(a)~~ a. Specifies the purpose for which such money is appropriated and the amount appropriated therefor;

~~(b)~~ b. Limits the period within which such money may be obligated to a period ending not more than two years after the date of the enactment of the appropriation law; and

~~(c)~~ c. Limits the amount which may be obligated during any twelve-month period beginning on July first 1 and ending on the next June ~~thirtieth~~ 30 to an amount which does not exceed the amount by which (i) the aggregate of the amount credited to the account of this State Commonwealth, pursuant to § 903 of the Social Security Act (42 USC 1103), during the same twelve-month period and the ~~twenty-four~~ *thirty-four* preceding twelve-month periods, exceeds (ii) the aggregate of the amounts obligated for administration and paid out for benefits and charged against the amounts credited to the account of this State Commonwealth pursuant to such section during such ~~twenty-five~~ *thirty-five* twelve-month periods.

Drafting Note: The number changes reflect amendments made to the SSA.

~~(2)~~ B. Amounts credited to this State's Commonwealth's account in the ~~unemployment trust fund~~ *Unemployment Trust Fund* under § 903 of the Social Security Act (42 USC 1103) which are obligated for administration or paid out for benefits shall be charged against equivalent amounts which were first credited and which are not already so charged; ~~except that~~. However, no amount obligated for administration during a twelve-month period specified herein in paragraph 2 of subsection A of this section may be charged against any amount credited during such a twelve-month period earlier than the ~~twenty-fourth~~ *thirty-fourth* preceding such period.

Drafting Note: The change from 24 to 34 reflects an amendment made to the SSA.

~~(3)~~ C. Money requisitioned as provided for the payment of expenses of administration shall be deposited in the Unemployment Compensation Administration Fund, but, until expended, shall remain a part of the ~~unemployment trust fund~~ *Unemployment Trust Fund*. The Commission shall maintain a separate record of the deposit, obligation, expenditure and return of funds so deposited.

Article 2.

Unemployment Compensation Administration Fund.

§ ~~60.1-112~~ 60.2-306. Fund continued; available to Commission.—The special fund in the State treasury known as the Unemployment Compensation Administration Fund is continued. All moneys which are deposited or paid into this fund are hereby appropriated and made available to the Commission shall be held for use by the Commission.

Drafting Note: No change in law.

§ ~~60.1-113~~ 60.2-307. Moneys constituting fund.—The fund shall consist of all moneys appropriated by this State Commonwealth, and all moneys received from the United States of America, or any agency thereof; including the United States Department of Labor, the Railroad Retirement Board, and the United States Employment Service, or from any other source, for the purpose declared in § ~~60.1-114~~ 60.2-308. Notwithstanding any provision of this article, all moneys requisitioned and deposited in this fund pursuant to the provisions of subsection C of § ~~60.1-111~~ ~~(3)~~ 60.2-305 shall remain part of the ~~unemployment trust fund~~ *Unemployment Trust Fund* and shall be used only in accordance with the conditions specified in § ~~60.1-111~~ 60.2-305.

Drafting Note: Deletion of agency names removes repetitious language.

§ ~~60.1-114~~ 60.2-308. Expenditures solely for cost of administration.— A. All moneys in this fund shall be expended solely for the purpose of defraying the cost of the administration of this title and for no other purpose whatsoever.

B. All moneys received by the Commission pursuant to the provisions of section three hundred two of Title III § 302 of the Social Security Act (42 USC 502) ; as amended , shall be expended solely for the purposes and in the amounts found necessary by the Secretary of Labor of the United States for the proper and efficient administration of this title.

Drafting Note: No change in law.

§ ~~60.1-116~~ 60.2-309 . Special employment service account.—A special employment service account shall be maintained as a part of the Unemployment Compensation Administration Fund for the ~~purpose purposes~~ (i) of maintaining the public employment offices established pursuant to § ~~60.1-101~~ 60.2-400 , and for the purpose (ii) of cooperating with the United States Employment Service.

Drafting Note: No change in law.

§ ~~60.1-104~~ 60.2-310 . Financing.—The State Treasurer is authorized to receive all grants of money apportioned to this State Commonwealth under the act of Congress federal law referred to in § ~~60.1-102~~ 60.2-400 . All such funds so received shall be paid into the separate employment service account in the Unemployment Compensation Administration Fund, and are hereby specifically appropriated to be held for appropriation to the Commission for the purpose or purposes for which they are granted unto to this State Commonwealth .

As a part of any such agreement as is mentioned in § ~~60.1-103~~ subsection C of § 60.2-400 the Commission may accept moneys, services or quarters as a contribution to the employment service account.

Drafting Note: To correct references to Virginia Code.

§ ~~60.1-115~~ 60.2-311 . Replacing funds lost or expended for unnecessary purposes.—The Commission is authorized and directed to replace in the Unemployment Compensation Administration Fund, within a reasonable time, out of any funds appropriated by the General Assembly for such purpose, any moneys received by the Commission pursuant to the provisions of section three hundred two of Title III § 302 of the Social Security Act (42 USC 502) , as amended, which because of any action or contingency ; (i) are lost or (ii) are expended for purposes other than, or in amounts in excess of those found necessary by the Secretary of Labor of the United States for the proper administration of this title. The Commission is directed to report to the Governor in accordance with the provisions of § ~~2.1-54~~ subsection D of § 2.1-391 the amount necessary to make such replacement to the Unemployment Compensation Administration Fund ; and the . The Governor shall include in the budget reported to the General Assembly and in the tentative budget bill submitted under 2.1-398 the amount necessary to be appropriated for such purposes.

Drafting Note: These changes and additions cite appropriate sections of Virginia Code.

§ ~~60.1-117~~ 60.2-312 . Disbursements by State Treasurer upon warrants of Comptroller.—All payments and disbursements from the Unemployment Compensation Administration Fund shall be made by the State Treasurer upon warrants of the Comptroller issued upon vouchers signed by some member of the Commission Commissioner designated by the Commission for such purpose, or by such other person or persons as the Commission Commissioner may designate for such that purpose.

Drafting Note: Conform language with that of new § 60.2-103

§ ~~60.1-118~~ 60.2-313 . Expenses incurred by Auditor of Public Accounts, Comptroller and State Treasurer.—All expenses incurred by the Auditor of Public Accounts in auditing the books, records and accounts of the Commission and in rendering other services to the Commission and all expense incurred by the Comptroller and the State Treasurer in performing the services required by this title, may be treated as administrative expenses of the Commission and accordingly paid by the Commission.

Drafting Note: No change in law.

Article 3.

Special Unemployment Compensation

Administration Fund.

§ ~~60.1-119~~ 60.2-314 . Fund continued; interest and penalties paid into fund.—The special fund in the state treasury known as the Special Unemployment Compensation Administration Fund is continued. All interest and penalties, regardless of when the same became payable, collected

from employers under the provisions of this title, shall be paid into this fund.

Drafting Note: No change in law.

~~§ 60.1-120~~ 60.2-315 . Proper expenditures from fund.—No part of the Special Unemployment Compensation Administration Fund shall be expended or available for expenditure in lieu of federal funds made available to the Commission for the administration of this title. Such fund shall be used by the Commission for the payment of costs and charges of administration, including the cost of capital projects of the Virginia Employment Commission , and *discretionary expenditures not to exceed \$200,000 per fiscal year* authorized in the general appropriations act, which are found by the Commission not to be proper and valid charges payable out of any funds in the Unemployment Compensation Administration Fund received from any source ; ~~such~~ . *Such* costs and charges shall include any interest due on Title XII advances to the trust fund for the payment of benefits. Refunds of interest, allowable under ~~§ 60.1-07~~ 60.2-524 , shall be made from this special fund, provided such interest was deposited in such fund. ~~All amounts in excess of \$200,000 remaining in such fund at the close of each fiscal year of the Commonwealth shall be transferred to the Unemployment Compensation Fund for deposit to the account of the Commonwealth in the unemployment trust fund.~~

Drafting Note: The underlined language is repetitive of stricken language found elsewhere in the section. The additional stricken language is removed to make it conform with existing Federal law requirements which prohibit the use of Trust Fund dollars for the payment of interest on Title XII loans.

~~§ 60.1-121~~ 60.2-316 . Disbursements by State Treasurer upon warrants of Comptroller.—All payments and disbursements from the Special Unemployment Compensation Administration Fund shall be made by the State Treasurer upon warrants of the Comptroller issued upon vouchers signed by the Commissioner, or by such other person as the Commissioner may designate for ~~such~~ *that* purpose.

Drafting Note: No change in law.

~~§ 60.1-122~~ 60.2-317 . Moneys in fund continuously available to Commission.—The moneys in the Special Unemployment Compensation Administration Fund shall be continuously available to the Commission for expenditure in accordance with the provisions of this article.

Drafting Note: No change in law.

CHAPTER 4.

JOB SERVICE.

§ 60.1-101 60.2-400 . Virginia State Employment Job Service ; cooperation with U.S. Employment Service agencies .- All A. The Commission shall have all rights, powers and duties formerly vested in the Department of Labor and Industry, the former Free Employment Bureau of the Department, and in the Commissioner of Labor, with respect to the establishment, maintenance and operation of free employment offices in the State, and formerly transferred to and vested in the Commission, are continued in the Commission which Commonwealth and shall possess, exercise and perform the same through a division known as the Virginia State Employment Job Service. The Commission through the division shall establish and maintain free public employment offices in such number and in such places as may be necessary for the proper administration of this title.

§ 60.1-102. Cooperation with United States Employment Service. The provisions of an act passed by Congress and approved on June sixth, nineteen hundred thirty-three, entitled "An act to provide for the establishment of a national employment system and for cooperation with the states in the promotion of such system, and for other purposes," having heretofore been accepted by and on behalf of this State, the

B. The Commission through the Virginia State Employment Job Service, is designated as the state agency and vested with all powers necessary to cooperate with the United States Employment Service in accordance with the terms and conditions expressed in such act of Congress Chapter 4B (§ 49 et seq.) of Title 29 of the United States Code .

§ 60.1-103. Cooperation and agreements with federal agencies. C. The Commission may cooperate with or enter into agreements with the Railroad Retirement Board, or any other agency of the United States charged with the administration of an unemployment compensation law, with respect to the maintenance and use of free employment service facilities.

D. Chapter 13 of the Acts of 1933 providing for cooperation between the Commonwealth and the United States Employment Service is, subject to the provisions of this chapter, continued in effect.

§ 60.1-105. Act continued in effect. Chapter 13 of the Acts of 1933, approved September 2, 1933, providing for cooperation between the Commonwealth and the United States Employment Service is, subject to the provisions of this chapter, continued in effect.

Drafting Note: The changes to this section reflect a reorganization of existing language:

CHAPTER 5.

TAXATION.

Article 1.

Employer Taxation.

§ ~~60.1-70~~ 60.2-500 . Determination with respect to whether employing unit is employer. – A. The Commission may, upon its own motion or upon application of an employing unit, and after not less than ten days' notice in writing mailed to the last known address of such employing unit and an opportunity for hearing, make findings of fact, and on ~~the~~ *that* basis hereof , determine (i) whether an employing unit constitutes an employer and (ii) whether services performed for or in connection with the business of an employing unit constitute employment for such employing unit. All testimony at any hearing pursuant to this section shall be recorded but need not be transcribed unless a petition for judicial review from such determination is filed in the manner herein prescribed. At such hearing the interests of the Commonwealth shall be represented by the *Office of the Attorney General*. The Commissioner ; ~~appointed pursuant to § 60.1-31~~ shall have the power to designate a special examiner to hold such hearings, and may authorize and empower such special examiner to decide any such matter so heard, in which event the decision of such special examiner shall be the final decision of the Commission under this section, subject to judicial review under § ~~60.1-71~~ *subsection B of this section* .

§ ~~60.1-71~~ *Judicial review of determination.* B.1. Judicial review of any such determination made in subsection A of this section may be ~~had~~ initiated within thirty days after the mailing of notice of such findings and determination to the employing unit or, in the absence of mailing, within thirty days after the ~~delivery of~~ *delivering* such notice and determination, in the Circuit Court of the City of Richmond ; ~~Division H~~ . Such judicial review shall be commenced by the filing of a petition, which need not be verified but which shall state the grounds upon which a review is sought. Service of two copies of such petition upon the Commissioner shall be deemed completed service and such petition shall be filed with the clerk of the court within five days after service thereof. With its answer the Commission shall certify and file with the court all documents and papers and a transcript of all testimony taken in the matter, together with its findings of fact and decision therein. In any judicial proceedings under this article ~~or Article 2~~ (~~§ 60.1-70 et seq.~~) of this chapter , the *Commission's findings of facts* ~~the Commission as to the facts~~ , if supported by the evidence and in the absence of fraud, shall be conclusive, and the jurisdiction of the court shall be confined to questions of law. Such actions shall be given preference on the docket over all other cases except cases to which the Commonwealth is a party.

2. An appeal may be taken from the decision of such court to the Court of Appeals, in conformity with ~~general law governing appeals in equity cases, and without regard to the amount involved~~ *Part Five A of the Rules of Court and other applicable laws* . In any such proceedings for judicial review, the Commission shall be represented by the *Office of the Attorney General*. A determination by the Commission from which no judicial review has been ~~had~~ commenced shall be conclusive in any subsequent judicial proceeding involving liability for ~~contributions taxes~~ against the employing unit or its successor under the provisions of paragraph ~~(2)~~ 1 of ~~subsection B of § 60.1-12~~ 60.2-210 and of the ~~second paragraph subsection B of § 60.1-96~~ 60.2-523

Drafting Note: All changes reflect clarification or proper legal citations. The next section is lengthy. All changes reflect removal of obsolete dates and corrected cross references.

§ ~~60.1-80~~ 60.2-501 . Financing of benefits to employees of nonprofit organizations.– A. Benefits paid to employees of nonprofit organizations shall be financed in accordance with the provisions of this section. For the purpose of this section, a nonprofit organization is an organization { , or group of organizations } , described in section 501 (c) (3) of the United States Internal Revenue Code which is exempt from income tax under section 501 (a) of ~~such~~ *that* Code.

~~(1)~~ *Liability for contributions and election of reimbursement.* - B. Any nonprofit organization which, pursuant to § ~~60.1-12~~ ~~(9)~~ *paragraph 8 of subsection B of § 60.2-210* , is ; or becomes ; subject to this act ~~on or after January one, nineteen hundred seventy-two,~~ shall pay ~~contributions taxes~~ under the provisions of § ~~60.1-72~~ 60.2-511 , unless it elects, in accordance with this ~~paragraph subsection~~ , to pay to the Commission for the unemployment fund an amount equal to the amount of regular benefits and of one-half of the extended benefits paid, that is attributable to service in the employ of such nonprofit organization, ~~to individuals and that is~~ for weeks of

unemployment which begin during the effective period of such election.

~~(a) 1.~~ Any nonprofit organization which is ; or becomes ; subject to this act on January one, nineteen hundred seventy-two, ~~title~~ may elect to become liable for payments in lieu of contributions taxes for a period of not less than one taxable year beginning with January 1 of each year one, nineteen hundred seventy-two , provided it files with the Commission a written notice of its election within the thirty-day period immediately following such date.

~~(b) 2.~~ Any nonprofit organization which becomes subject to this act after January one, nineteen hundred seventy-two, ~~title~~ may elect to become liable for payments in lieu of contributions taxes for a period of not less than twelve months beginning with the date on which such subjectivity begins by filing a written notice of its election with the Commission not later than thirty days immediately following the date of the determination of such subjectivity.

~~(c) 3.~~ Any nonprofit organization which makes an election in accordance with subparagraph ~~(a) or subparagraph (b) paragraph 1 or 2 of this paragraph will subsection shall~~ continue to be liable for payments in lieu of contributions taxes until it files with the Commission a written notice terminating its election not later than thirty days prior to the beginning of the taxable year for which such termination shall first be effective.

~~(d) 4.~~ Any nonprofit organization which has been paying contributions taxes under this act for a period subsequent to January one, nineteen hundred seventy-two, ~~title~~ may change to a reimbursable basis by filing with the Commission , not later than thirty days prior to the beginning of any taxable year, a written notice of election to become liable for payments in lieu of contributions taxes . Such election shall not be terminable by the organization for that and the next year.

~~(e) 5.~~ The Commission may for good cause extend the period within which a notice of election, or a notice of termination, ~~must shall~~ be filed and may permit an election to be retroactive but not any earlier than with respect to benefits paid after December thirty-one, nineteen hundred seventy-one January 1 of the current calendar year .

~~(f) 6.~~ The Commission, in accordance with such regulations as it may prescribe, shall notify each nonprofit organization of any determination which it may make of its status as an employer and of the effective date of any election which it makes and of any termination of such election. Such determinations shall be subject to reconsideration, appeal and review in accordance with the provisions of § ~~60.1-70~~ 60.2-500 .

~~(2) Reimbursement payments.~~ - C. Payments in lieu of contributions taxes shall be made in accordance with the provisions of this paragraph subsection, including either subparagraph ~~(a) or subparagraph (b) paragraph 1 or 2 .~~

~~(a) (i) 1.a.~~ At the end of such each calendar quarter, or at the end of any other period as determined by the Commission, the Commission shall bill each nonprofit organization (, or group of such organizations) , which has elected to make payments in lieu of contributions taxes for an amount equal to the full amount of regular benefits plus one-half of the amount of extended benefits paid during such quarter or other prescribed period that is attributable to service in the employ of such organization.

~~(ii) b.~~ If the final adjudication of a disputed claim finds the claimant totally or partially ineligible for benefits, the nonprofit organization shall be liable for any bill resulting from payments made to the claimant during or prior to the appeal process, whether made by erroneous statutory interpretation, administrative error, or incorrect wage reporting.

~~(b) (i) 2.a.~~ Each nonprofit organization that has elected payments in lieu of contributions taxes may request permission to make such payments as provided in this subparagraph paragraph . Such method of payment shall become effective upon approval by the Commission.

~~(ii) b.~~ At the end of each calendar quarter, or at the end of such other period as determined by the Commission, the Commission shall bill each nonprofit organization for an amount representing one of the following:

~~(I) (1)~~ For nineteen hundred seventy-two, One-tenth of one percent of its total payroll for nineteen hundred seventy-one the preceeding calendar year .

~~(II) (2)~~ For years after nineteen hundred seventy-two ; such Such percentage of its total payroll for the immediately preceding calendar year as the Commission shall determine. Such determination shall be based each year on the average benefit costs attributable to service in

the employ of nonprofit organizations during the preceding calendar year.

~~(III)~~ (3) For any organization which did not pay wages throughout the four calendar quarters of the preceding calendar year, such percentage of its payroll during such year as the Commission shall determine.

~~(iii)~~ c. At the end of each taxable year, the Commission may modify the quarterly percentage of payroll thereafter payable by the nonprofit organization in order to minimize excess or insufficient payments.

~~(iv)~~ d. At the end of each taxable year, the Commission shall determine whether the total of payments for such year made by a nonprofit organization is *more or less than* ; ~~or in excess of~~, the total amount of regular benefits plus one half of the amount of extended benefits paid to individuals during such taxable year based on wages attributable to service in the employ of such organization. Each nonprofit organization whose total payments for such year are less than the amount so determined shall be liable for payment of the unpaid balance to the fund in accordance with ~~subparagraph (e) paragraph 3 of this subsection~~ . If the total payments exceed the amount so determined for the taxable year, all or a part of the excess may, at the discretion of the Commission, be refunded from the fund or retained in the fund as part of the payments which may be required for the next taxable year.

~~(e)~~ 3. Payment of any bill rendered under ~~subparagraph (a) or subparagraph (b) paragraph 1 or 2 of this subsection~~ shall be made not later than thirty days after such bill was mailed to the last known address of the nonprofit organization or was otherwise delivered to it, unless there has been an application for review and redetermination in accordance with ~~subparagraph (e) paragraph 5 of this subsection~~ .

~~(d)~~ 4. Payments made by any nonprofit organization under the provisions of this subsection shall not be deducted or deductible, in whole or in part, from the remuneration of individuals in the employ of the organization.

~~(e)~~ 5. The amount due specified in any bill from the Commission shall be conclusive on the organization unless, not later than thirty days after the bill was mailed to its last known address or otherwise delivered to it, the organization files an appeal ~~to~~ with the Commission, setting forth the grounds for such appeal. Proceedings on appeal to the Commission from the amount of a bill rendered under this subsection or a redetermination of such amount shall be in accordance with the provisions of § ~~60.1-70~~ 60.2-500 ; ~~and the~~ . The decision of the Commission shall be subject to the provisions of § ~~60.1-71~~ 60.2-500 .

~~(f)~~ 6. Past-due payments of amounts in lieu of ~~contributions taxes~~ shall be subject to the same interest and penalties that, pursuant to § ~~60.1-02~~ 60.2-519 , apply to past-due ~~contributions taxes~~ .

Drafting Note: No change in law.

§ 60.2-502. *Bonding of nonprofit organizations.* - A. ~~(3) Provisions of bond or other security.~~ - In the discretion of the Commission, any nonprofit organization that elects to become liable for payments in lieu of ~~contributions taxes~~ shall be required within thirty days after the effective date of its election ; (i) to execute and file with the Commission a surety bond approved by the Commission or ~~it may elect instead~~ (ii) to deposit with the Commission money or securities. The amount of such bond or deposit shall be determined in accordance with the provisions of this ~~paragraph section~~ .

~~(a) Amount.~~ - B. The amount of the bond or deposit required by this ~~paragraph section~~ shall be a percentage, determined by the Commission, of the organization's taxable wages paid for employment as defined in § ~~60.1-14~~ ~~(1)~~ ~~(e) paragraph 4 of subsection A of § 60.2-213~~ for the four calendar quarters immediately preceding the effective date of the election, the renewal date in the case of a bond, or the biennial anniversary of the effective date of election in the case of a deposit of money or securities, whichever date ~~shall be~~ is most recent and applicable. If the nonprofit organization did not pay wages in each of such four calendar quarters, the amount of the bond or deposit shall be as determined by the Commission.

~~(b) Bond.~~ - C. Any bond deposited under this ~~paragraph section~~ shall be in force for a period of not less than two taxable years and shall be renewed with the approval of the Commission, at such time as the Commission may prescribe, but not less frequently than at two-year intervals as long as the organization continues to be liable for payments in lieu of ~~contributions taxes~~ . The Commission shall require adjustments to be made in a previously filed bond as it deems appropriate. If the bond is to be increased, the adjusted bond shall be filed by the organization within thirty days of the date notice of the required adjustment was mailed or

otherwise delivered to it. Failure by any organization covered by such bond to pay the full amount of payments in lieu of contributions taxes when due, together with any applicable interest and penalties provided for in paragraph 6 of subsection C ~~(2)~~ ~~(f)~~ of this section § 60.2-501, shall render the surety liable on said such bond to the extent of the bond, as though the surety was such organization.

~~(e)~~ ~~Deposit of money or securities.~~ - D. Any deposit of money or securities made in accordance with this ~~paragraph~~ section shall be retained by the Commission in an escrow account until liability under the election is terminated, at which time it shall be returned to the organization, less any deductions as hereinafter provided. The Commission may deduct from the money deposited under this ~~paragraph~~ section by a nonprofit organization or sell the securities it has so deposited to the extent necessary to satisfy any due and unpaid payments in lieu of contributions taxes and any applicable interest and penalties provided for in paragraph ~~(2)~~ ~~(f)~~ 6 of subsection C of this section § 60.2-501. The Commission shall require the organization within thirty days following any deduction from a money deposit or sale of deposited securities under the provisions of this ~~subparagraph~~ subsection to deposit sufficient additional money or securities to make whole the organization's deposit at the prior level. Any cash remaining from the sale of such securities shall be a part of the organization's escrow account. The Commission may, at any time, review the adequacy of the deposit made by any organization. If, as a result of such review, it determines that an adjustment is necessary, the organization shall be required to make additional deposit within thirty days of written notice of the determination or the Commission shall return to it such portion of the deposit as it no longer considers necessary, whichever action is appropriate. Disposition of income from securities held in escrow shall be governed by the applicable provisions of the State state law.

~~(e)~~ E. If any nonprofit organization fails to file a bond or make a deposit, or to file a bond in an increased amount or to increase or make whole the amount of a previously made deposit, as provided under this paragraph, the Commission may terminate such organization's election to make payments in lieu of contributions taxes and such termination shall continue for not less than the four-consecutive-calendar-quarter period beginning with the quarter in which such termination becomes effective; provided, that however, the Commission may extend for good cause the applicable filing, deposit or adjustment period by not more than thirty days.

Drafting Note: No change in law.

~~(4)~~ § 60.2-503. Authority to terminate elections. - If any nonprofit organization is delinquent in making payments in lieu of contributions taxes as required under paragraph ~~(2)~~ of this section subsection C of § 60.2-501, the Commission may terminate such organization's election to make payments in lieu of contributions taxes as of the beginning of the next taxable year, and such termination shall be effective for that and the next taxable year.

Drafting Note: No change in law.

~~(5)~~ § 60.2-504. Allocation of benefit costs. - Each employer that is liable for payments in lieu of contributions shall pay to the Commission for the fund the amount of regular benefits plus the amount of one half of extended benefits paid that are attributable to service in the employ of such employer. If benefits paid to an individual are based on wages paid by more than one employer and one or more of such employers are liable for payments in lieu of contributions taxes, the amount payable to the fund by each employer that is liable for such payments shall be determined in accordance with the provisions of subparagraph ~~(a)~~ or subparagraph ~~(b)~~.

~~(a)~~ If benefits paid to an individual are based on wages paid by one or more employers that are liable for payments in lieu of contributions and on wages paid by one or more employers who are liable for contributions, the amount of benefits payable by each employer that is liable for payments in lieu of contributions shall be an amount which bears the same ratio to the total benefits paid to the individual as the total base period wages paid to the individual by such employer bear to the total base period wages paid to the individual by all of his base period employers.

~~(b)~~ If benefits paid to an individual are based on wages paid by two or more employers that are liable for payments in lieu of contributions, the amount of benefits payable by each such employer shall be an amount which bears the same ratio to the total benefits paid to the individual as the total base period wages paid to the individual by such employer bear to the total base period wages paid to the individual by all of his base period employers.

Drafting Note: The stricken language is repetitious of that which appears in 60.2-501 C.1.a. or found elsewhere in this section.

~~(6)~~ § 60.2-505. Group accounts. - A. Two or more employers that have become liable for payments in lieu of contributions taxes, in accordance with the provisions of § 60.1-80 60.2-501, may file a joint application to the Commission for the establishment of a group account for the

purpose of sharing the cost of benefits paid that are attributable to service in the employ of such employers. Each such application shall identify and authorize a group representative to act as the group's agent for the purposes of this ~~paragraph~~ section . Upon his approval of the application, the Commission shall establish a group account for such employers effective as of the beginning of the calendar quarter in which it receives the application and shall notify the group's representative of the effective date of the account. Such account shall remain in effect for not less than two years and thereafter until terminated at the discretion of the Commission or upon application by the group.

B. Upon establishment of the account, each member of the group shall be liable for payments in lieu of ~~contributions taxes~~ with respect to each calendar quarter in the amount that bears the same ratio to the total benefits paid in such quarter that are attributable to service performed in the employ of all members of the group as the total wages paid for service in employment by such member in such quarter bear to the total wages paid during such quarter for service performed in the employ of all members of the group.

C. The Commission shall prescribe such regulations as it deems necessary with respect :

1. ~~To~~ With respect to application for establishment, maintenance and termination of group accounts that are authorized by this ~~paragraph~~, section;

2. For addition of new members to, and withdrawal of active members from, such accounts ;
; and

3. For the determination of the amounts that are payable under this ~~paragraph~~ section by members of the group and the time and manner of such payments.

Drafting Note: No change in law.

§ ~~60.1-80.1~~ 60.2-506 . Financing benefits to employees of the State. ~~(a)~~ A. The State Commonwealth of Virginia shall have the option to:

~~(1)~~ 1. Treat all of its branches of government and all of its instrumentalities as one employer ; or ;

~~(2)~~ 2. Treat each branch of government, judicial, executive, and legislative, as an individual employer ; ; or

~~(3)~~ 3. Treat each of its instrumentalities as an individual employer.

4. The option described herein shall be exercised by the Governor.

~~(b)~~ B. If the option contained in subparagraph ~~(1)~~ of paragraph ~~(a)~~ paragraph 1 of subsection A of this section is exercised, the State Commonwealth may elect to finance benefits to its employees by either ~~contributions taxes~~ , as set forth in §§ ~~60.1-70~~ 60.2-526 through ~~60.1-86~~ 60.2-533 , or payments in lieu of ~~contributions taxes~~ .

~~(c)~~ C. If either the option contained in subparagraphs ~~(2)~~ or ~~(3)~~ of paragraph ~~(a)~~ either paragraph 2 or 3 of subsection A of this section is exercised, each such individual employer may elect to finance benefits to its employees by either ~~contributions taxes~~ , as set forth in §§ ~~60.1-70~~ 60.2-526 through ~~60.1-86~~ 60.2-533 , or payments in lieu of ~~contributions taxes~~ .

~~(d)~~ D. If the election to make payments in lieu of ~~contributions taxes~~ is exercised, payments shall be made into the fund in an amount equivalent to the amount of regular and extended benefits paid that is attributable to service in the employ of the State Commonwealth . If benefits paid to an individual are based on wages paid by more than one employer and one or more employers are liable for payments in lieu of ~~contributions taxes~~ , the amount payable to the fund by each employer that is liable for such payments shall be determined in accordance with the provisions of subparagraph ~~(a)~~ or subparagraph ~~(b)~~ of paragraph ~~(5)~~ of § ~~60.1-80~~ § 60.2-504 .

E. Payments made in lieu of ~~contributions taxes~~ by the State Commonwealth into the Unemployment Trust Fund shall be made at such times and in such manner as the Commission may determine and prescribe.

Drafting Note: No change in law.

§ ~~60.1-80.2~~ 60.2-507 . Financing of benefits to employees of governmental entities.— ~~(a)~~ A. Any governmental entity which is an employer by virtue of paragraph 7 of subsection B of § ~~60.1-12~~ ~~(8)~~ 60.2-210 shall be permitted to join with one or more other governmental entities to

form a joint account in accordance with regulations prescribed by the Commission.

~~(b)~~ B. Each governmental entity which is an employer by virtue of ~~paragraph 7 of subsection B of § 60.1-13 (8) 60.2-210~~ and each joint account formed pursuant to ~~paragraph (a) subsection A of this section~~ may elect to finance benefits to its employees by either ~~contributions taxes as set forth in §§ 60.1-70 60.2-526 through 60.1-86 60.2-533~~, or payments in lieu of ~~contributions taxes~~. Any such election to make payments in lieu of ~~contributions taxes~~ shall be made in accordance with the provisions of ~~subparagraphs (a) and (b) paragraphs 1, 2 and 4 of subsection B of § 60.1-80 (1) 60.2-501~~. Termination of such election to make payments in lieu of ~~contributions taxes~~ shall be made in accordance with ~~§ (1)e) paragraph 3 of subsection B of § 60.2-501~~.

~~(e)~~ C. If the election to make payments in lieu of ~~contributions taxes~~ is exercised, payment shall be made into the fund in an amount equivalent to the amount of regular and extended benefits paid that is attributable to service in the employ of such governmental entity; provided that for weeks of unemployment beginning after December thirty-one, nineteen hundred seventy-eight, such payments shall be in an amount equivalent to the full amount of regular and extended benefits paid that is attributable to service in the employ of such governmental entity. If benefits paid to an individual are based on wages paid by more than one employer and one or more employers are liable for payments in lieu of ~~contributions taxes~~, the amount payable to the fund by each employer that is liable for such payments shall be determined in accordance with the provisions of ~~subparagraphs (a) or (b) of § 60.1-80 (5) § 60.2-504~~. Notwithstanding the provisions of this subsection, if the final adjudication of a disputed claim finds the claimant totally or partially ineligible for benefits, the governmental entity shall be liable for any payment made to the claimant during or prior to the appeal process, whether made by erroneous statutory interpretation, administrative error, or incorrect wage reporting.

Drafting Note: The stricken language is repetitious of language found elsewhere in this subsection.

D. Payments in lieu of ~~contributions taxes~~ by governmental entities as set forth above in this section shall be made at such times and in such manner as the Commission may determine and prescribe by regulation.

Drafting Note: No change in law.

~~§ 60.1-98 60.2-508~~. Period of coverage generally. Any employing unit which is or becomes an employer subject to this title within any calendar year shall be subject to this title during the whole of such calendar year.

Drafting Note: No change in law.

~~§ 60.1-99 60.2-509~~. Termination of coverage.— A. Except as otherwise provided in this section and ~~§ 60.1-100 60.2-510~~, an employing unit shall cease to be an employer subject to this title as of the first day of January 1 of any calendar year subsequent to December thirty-one, nineteen hundred seventy-two 31, 1972, only if:

1. it ~~The employer~~ files with the Commission; prior to the second day of February of such year, a written application for termination of coverage; and

2. The Commission finds that (i) there were no twenty different days, each day being in a different week within the preceding calendar year, or (ii) there were no twenty different days, each day being in a different week within the current calendar year, within which such employing unit employed one or more individuals in employment subject to this title; ; and

3. ~~The Commission~~ finds that such employing unit did not pay in any calendar quarter in the preceding or current calendar year for service in employment wages of as much as fifteen hundred dollars \$1,500 or more.

B. Except as otherwise provided in this section and ~~§ 60.1-100 60.2-510~~, an employing unit as defined in §§ ~~60.1-14 (1) (b), 60.1-14 (1) (e), 60.1-14 (1) (d1) or 60.1-14 (1) (d2) paragraphs 1 through 4 of subsection A of § 60.2-213 or § 60.2-214 or § 60.2-215~~, shall cease to be an employer subject to this title as of the first day of January 1 of any calendar year, only if it files with the Commission; prior to the second day of February of such year, subsequent to December thirty-one, nineteen hundred seventy-eight; a written application for termination of coverage and the Commission finds that no services performed for such employing unit constitute employment as defined in §§ ~~60.1-14 (1) (b), 60.1-14 (1) (e), 60.1-14 (1) (d1) or 60.1-14 (1) (d2) paragraphs 1 through 4 of subsection A of § 60.2-213 or § 60.2-214 or § 60.2-215~~.

C. Any employing unit which is an employer at the end of any calendar year subsequent to December thirty-one, nineteen hundred seventy-two, solely by acquisition during such year as

provided in subsection ~~(2)~~ of § ~~60.1-12~~ paragraph 1 of subsection B of § 60.2-210, shall cease to be an employer subject to this title as of January first 1 of the succeeding calendar year without the filing of the written application required of all other employers, ~~provided if the Commission finds that there were no twenty different days, each day being in a different week within the preceding and or current calendar year and within which that such employing unit and its predecessors in title, treated as a single employing unit ; :~~

1. Employed one or more individuals subject to this title ; ; and ~~that such employing unit and its predecessors in title, treated as a single employing unit,~~

Drafting Note: Repetitive of language found elsewhere in this subsection.

2. Did not pay in any calendar quarter in the preceding and or current calendar year for service in employment wages of as much as fifteen hundred dollars \$1,500 or more .

D. ~~After December thirty-first, nineteen hundred forty-five,~~ Whenever any employer shall , during any completed calendar year, ~~fail fails~~ to be subject to the payment of contributions taxes solely because no individual has earned wages from such employer during such calendar year, the Commission may, after not less than thirty days' notice in writing mailed to such employer at his last known address ~~of its intention so to do~~ , cause such employer to cease to be an employer subject to this title as of the first day of January 1 of the calendar year in which such notice is given.

Drafting Note: No change in law.

§ ~~60.1-100~~ 60.2-510 . Election as to coverage.— ~~(a)~~ A. Any employing unit, not otherwise subject to this title, which files with the Commission its written election to become an employer subject ~~hereto to this title~~ for not less than two calendar years, shall, with the written approval of ~~such election by the Commission,~~ become an employer subject ~~hereto to this title~~ to the same extent as all other employers ; . ~~Such employer shall be subject as of January first 1 of the calendar year for which such election is approved, and shall cease to be subject hereto as of January first 1 of any calendar year subsequent to such two calendar years ; if prior to the second day of the next succeeding February,~~ it has filed with the Commission a written notice to that effect ; ~~provided, however, that .~~ However, the Commission may, on its own motion, and after ten days' written notice mailed to such employing unit at its last known address, without regard to the two-year calendar period, revoke such written approval of such election and, as . As of the date of such revocation, such employing unit shall cease to be an employer.

~~(b)~~ B. Any employing unit for which services ~~that are performed which~~ do not constitute employment as defined in this title ~~are performed~~ may file with the Commission a written election that all such services performed by individuals in its employ in one or more distinct establishments or places of business shall be deemed to constitute employment for all the purposes of this title for not less than two calendar years. Upon the ~~Commission's~~ written approval of ~~such election by the Commission~~ , such services shall be deemed to constitute employment subject to this title from and after the date stated in such approval. Such services shall cease to be deemed employment subject thereto as of January first 1 of any calendar year subsequent to such two calendar years, only if at least thirty days prior to such ~~first day of~~ January 1 such employing unit has filed with the Commission a written notice to that effect.

Drafting Note: No change in law.

Article 2.

Employer Reporting Requirements.

§ ~~60.1-72~~ 60.2-511 . How and when taxes payable.— Taxes, as ~~hereinafter~~ set forth in this and the succeeding article, shall accrue and become payable by each employer for each calendar year in which he is subject to this title ; with respect to . ~~Such taxes shall be based upon wages payable for employment, as defined in § 60.1-14 §§ 60.2-212 through 60.2-219 , occurring in such calendar year. Such taxes shall become due and be paid by each employer to the Commission for the fund in accordance with such regulations as the Commission may prescribe.~~

Drafting Note: No change in law.

§ ~~60.1-73~~ 60.2-512 . Requiring payroll and tax reports and payment of taxes.— The Commission is hereby expressly authorized to require ~~the~~ filing of payroll and ~~contribution~~ tax reports , and ~~the~~ payment of the taxes ~~aforsaid~~ required by § 60.2-511 in monthly, quarterly, semiannual or annual payments as shall be determined by the Commission ; but ~~the~~ . ~~The~~ aggregate amount of taxes shall be fully paid to the Commission on or before January 31 of each year next succeeding the year with respect to employment during which year such taxes

are imposed, or in the event the time is extended for filing the return of the taxes imposed by Title IX of the Social Security Act for the year for which such taxes are imposed, then before the expiration of such extension. Taxes due and payable in an amount less than five dollars shall be deemed to be fully paid; however, this does not relieve an employer from filing payroll and ~~contribution~~ tax reports as herein required.

Drafting Note: No change in law.

§ ~~60.1-74~~ 60.2-513 . Failure of employing unit to file reports; assessment and amount of penalty.— A. If any employing unit fails to file with the Commission any report which the Commission deems necessary for the effective administration of this title within thirty days after the Commission requires the same by written notice mailed to the last known address of such employing unit, the Commission may determine on the basis of such information as it may have whether such employing unit is an employer, unless such determination has already been made ; ~~and~~ . Also, on the basis of such information, the Commission may assess the amount of ~~contribution~~ tax due from such employer and shall give written notice of such determination and assessment to such employer. Such determination and assessment shall be final (i) unless such employer, within twenty days after the mailing to the employer at his last known address or other service of the notice of such determination ~~and~~ or assessment, applies to the Commission for a review of such determination and assessment or (ii) unless the Commission, ~~of~~ on its own motion, sets aside, reduces or increases the same.

B. If any employer had wages payable for ~~the~~ a calendar quarter and fails to file any report as required of him under this title with respect to wages or ~~contributions~~ taxes , the Commission shall assess upon the employer a penalty of thirty dollars , which shall be in addition to the ~~contributions~~ taxes due and payable with respect to such report ; however, a . A newly covered employer may file by the due date of the quarter in which his account number is assigned by the Commission, without penalty. If such employer's report is not filed by that date, a thirty dollar penalty shall be assessed for each report. Penalties collected pursuant to this section shall be paid into the Special Unemployment Compensation Administration Fund.

Drafting Note: No change in law.

§ ~~60.1-74.1~~ 60.2-514 . Limitation on proceeding to establish liability for taxes .— No suit or proceeding for the purpose of establishing liability for ~~contributions~~ taxes under this chapter may shall be begun with respect to for any period occurring more than three years prior to the first day of January 1 of the year within which such suit or proceeding is instituted ; provided, that . However, this section shall not apply in any case of willful attempt in any manner to defeat or evade the payment of any contributions becoming due under this chapter ; provided, further, that a . A proceeding shall be deemed to have been instituted or begun upon the date of issuance of an order by the Commission directing a hearing to be held to determine liability or nonliability, under this chapter , of an employing unit, or upon the date notice of the establishment of liability is mailed to the last known address of the employing unit ; provided, further, that the . The order or notice mentioned herein shall be deemed to have been issued on the date such order or notice is mailed to the last known address of the employing unit.

Drafting Note: No change in law.

§ ~~60.1-75~~ 60.2-515 . Amount of taxes; increase of rate.— Each employer shall pay taxes equal to the following percentages of wages payable by him with respect to employment:

(1) [Repealed.]

(2) 1. Except as otherwise provided in Article 2 4 (§ ~~60.1-70~~ 60.2-525 et seq.) of this chapter, 6.2% with respect to employment during the calendar year. Wages payable beyond the last pay period in December shall be considered as wages earned and payable in the first pay period of the succeeding year, and included in reports required for the first reporting period of such year.

(3) If 2. If the Federal Unemployment Tax Act is at any time amended to permit a higher maximum rate of credit against the federal tax now levied under § 3301 of the Internal Revenue Code ; or that may hereafter be levied under any subsequent amendment, or amendments thereto, than the credit that is now permitted under § 3302 of the Internal Revenue Code, to an employer with respect to any State state unemployment compensation law whose standard ~~contribution~~ tax rate on payroll under such law is more than 5.4%, in that event the standard ~~contribution~~ tax rate as to for all employers under this title shall, by Commission rule promulgated under § ~~60.1-34~~ 60.2-111 , be increased from 5.4% on wages to that percentage on wages which corresponds to the higher maximum rate of credit thus permitted against the federal unemployment tax ; and such . Such increase shall become effective on the same date as such higher maximum rate of credit becomes permissible under such federal amendment.

(4) 3. If the Federal Unemployment Tax Act is at any time amended so as to increase the

rate of excise tax each employer shall pay with respect to having pays for employing individuals in his employ , the Commission may , by rules promulgated under § 60.1-34 60.2-111 , increase the rate of ~~contributions~~ taxes under this title to the rate which corresponds to the highest maximum rate of credit permitted against such higher federal unemployment excise tax ; ~~and such~~ . Such increase shall become effective on the same date as such higher rate of federal unemployment excise tax becomes effective.

Drafting Note: No change in law.

§ 60.1-77 60.2-516 . Taxes and payments in lieu of taxes not deducted from wages.— Taxes imposed by this title and payments by employers in lieu of ~~contributions~~ taxes shall not be deducted, in whole or in part, from the wages of individuals ~~in the employ of~~ employed by any employer.

Drafting Note: No change in law.

§ 60.1-78 60.2-517 . How fractional part of cent computed.— In the payment of any such taxes, a fractional part of a cent shall be disregarded, unless it amounts to one-half cent or more , in which case it shall be increased to one cent.

Drafting Note: No change in law.

§ 60.1-130 60.2-518 . False statements, etc., by employing units; failure to furnish reports, etc. — A. Any employing unit or any officer or agent of an employing unit or any other person shall be guilty of a Class 1 misdemeanor if it or he who :

1. Makes a false statement or representation knowing it to be false, or who knowingly fails to disclose a material fact ; (i) to prevent or reduce the payment of benefits to any individual entitled thereto, ~~or~~ (ii) to avoid becoming or remaining subject ~~hereto~~ to this title or (iii) to avoid or reduce any ~~contribution~~ tax or other payment required from an employing unit under this title ; ; or

2. who Willfully fails or refuses (i) to furnish any reports required hereunder by this title or (ii) to produce or permit the inspection or copying of records as required hereunder ; shall be guilty of a misdemeanor and upon conviction thereof shall be punished accordingly .

B. Each such false statement ~~or~~ , representation or failure to disclose a material fact listed in this section , and each day of such failure or refusal shall constitute a separate offense.

Drafting Note: No change in law.

Article 3.

Collection of Taxes.

§ 60.1-92 60.2-519 . Interest on past-due taxes.— ~~Contributions~~ Taxes unpaid on the date on which they are due and payable, as prescribed by the Commission pursuant to the provisions of § 60.1-72 60.2-511 , shall bear interest at the rate of one and one-half percent per month from and after such date until payment plus accrued interest is received by the Commission. Interest collected pursuant to this article shall ; ~~from July 1, 1946,~~ be paid into the Special Unemployment Compensation Administration Fund continued by § 60.1-119 60.2-314 .

Drafting Note: No change in law.

§ 60.1-93 60.2-520 . Taxes which accrued while employer was in armed forces.— No interest shall be assessed against or collected from any employer upon any ~~contributions~~ taxes which accrued against such employer during the period of active service of such employer in the armed forces of the United States. Any proof of such service satisfactory to the Commission shall be sufficient. Any such employer who has already paid to the Commission any interest on ~~contributions~~ taxes which would have been abated under this provision shall be entitled to a refund for the amount of interest so paid upon the filing of an application therefor.

Drafting Note: No change in law.

§ 60.1-94 60.2-521 . Collection by civil action; persons subject to civil actions; other remedies; compromise and adjustment.— If, after due notice, any employer defaults in any payment of ~~contributions~~ taxes or interest ~~thereon~~ and/ or any penalty assessed pursuant to § 60.1-74 60.2-513 , the amount due shall be collected by civil action in the name of the Commission ; ~~and the~~ . The employer adjudged in default shall pay the costs of such action. Civil actions brought under this article to collect ~~contributions~~ taxes or interest ~~thereon~~ and/ or any penalty from an employer shall be heard by the court at the earliest possible date. Such civil actions may be brought against any officer, employee, or agent of a corporation or partnership in his individual,

personal capacity ~~who~~ ~~when that person~~ willfully fails to cause the employer to pay the appropriate taxes ~~when and~~ he had the authority to do so. No person shall be subject to this section unless it shall be ~~is~~ proved ~~(1)~~ (i) that such person had knowledge of the failure or attempt ~~as set forth herein to make such payment~~ and ~~(2)~~ (ii) that such person had authority to prevent such failure or attempt. In addition to the foregoing remedies the Commission shall have such other remedies as are available to the State Tax Commissioner and county and city treasurers for the collection of taxes generally. The Commission is ~~hereby~~ authorized to compromise, settle and adjust any tax or taxes, including interest, ~~and/~~ or any penalty assessed against any employer where in the judgment of the Commission the best interests of the Commonwealth of Virginia will be promoted or served ~~thereby~~ ~~and~~ . The Commission may in such cases accept in full settlement of the tax assessed an amount less than that assessed.

Drafting Note: No change in law.

§ ~~60.1-05~~ 60.2-522 . Injunction.— When an ~~unsatisfied~~ execution has been returned by an officer ~~unsatisfied~~ , and the employer against whom the judgment has been obtained on which the execution was issued continues in default of payment of the ~~contributions~~ taxes , or any portion thereof, ~~covered by the execution~~, such employer may be enjoined from operating and doing business in this State Commonwealth until such ~~contributions~~ taxes have been paid. The Circuit Court of the City of Richmond shall have exclusive original jurisdiction to grant such injunction upon the complaint of the Commission. Notice of the time and place when the application for the injunction will be made shall be served on the employer, and a copy of the bill of complaint shall be served with the notice.

Drafting Note: No change in law.

§ ~~60.1-06~~ 60.2-523 . Priorities under legal dissolutions or distributions.— A.1. In the event of any distribution of an employer's assets, ~~contributions~~ taxes , interest and penalty then or thereafter due shall be a lien against such assets, prior to all claims of lien and general creditors. ~~Contributions~~ Taxes accruing by reason of an employment for an employer who is a receiver, trustee or other fiduciary shall be a lien against all the assets in the custody or control of such receiver, trustee or other fiduciary, prior and paramount to all other claims of lien and general creditors.

2. Nothing in this article shall be construed in derogation of any prior lien of the Commonwealth or any of its political subdivisions ~~now existing or hereafter created by law~~ , nor any mortgage, deed of trust or other lien duly perfected prior to the date the ~~contributions~~ taxes or any part thereof first accrued ; ~~provided that~~ . However, no such lien in favor of the Commonwealth or any of its subdivisions, nor any mortgage, deed of trust or other lien shall in any case be preferred, paramount or prior to the lien for ~~contributions~~ taxes due by any such receiver, trustee or other fiduciary upon payrolls earned in the employment of such receiver, trustee or other fiduciary.

B.1. The Any ~~contributions~~ or tax taxes , as well as interest or penalty ; imposed by this chapter shall be a lien upon the assets of the business of any employer , subject to the ~~this~~ chapter's provisions hereof , who shall ~~lease, transfer or sell leases, transfers or sells~~ out his business, or shall ~~cease~~ ceases to do business ~~and such~~ . Such employer shall be required, by the next reporting date as prescribed by the Commission, to file with the Commission all reports and pay all ~~contributions~~ taxes due with respect to wages payable for employment up to the date of such lease, transfer, sale or cessation of the business ~~and such~~ . Such employer's successor in business shall be required to withhold sufficient of the purchase money to cover the amount of the ~~contributions~~ taxes due and unpaid until such time as the former owner or employer shall ~~produce~~ produces a receipt from the Commission showing that the ~~contributions~~ taxes have been paid, or produces a certificate from the Commission that no ~~contributions~~ taxes are due.

2. If the purchaser of a business or successor of such employer shall ~~fail~~ fails to withhold purchase money or any money due to such employer in consideration of a lease or other transfer and the ~~contributions~~ shall be taxes are due and unpaid after the next reporting date, as ~~above~~ set forth in paragraph 1 of this subsection , such successor shall be personally liable to the extent of the assets of the business so acquired for the payment of the ~~contributions~~ taxes accrued and unpaid on account of the operation of the business by the former owner or employer.

3. Whenever the purchaser or successor of such employer shall ~~file~~ files with the Commission a written request for a statement showing the amount of any tax ; if any, due by such employer, unless such statement is furnished to such purchaser or successor ~~of such~~ employer within ninety days from the date such written request was filed, such purchaser or successor shall not be liable for any tax or taxes due by such employer, and the lien created by this section shall thereupon be released and discharged.

Drafting Note: No change in law.

§ ~~60.1-97~~ 60.2-524 . Refunds.— A. If not later than *within* two years after the date on which any ~~contributions taxes~~ or interest thereon are paid ; an employing unit which has paid such ~~contributions taxes~~ or interest thereon shall make application *applies* (i) for adjustment thereof in connection with subsequent ~~contribution tax~~ payments, or (ii) for a refund thereof because such adjustment cannot be made, and the Commission shall ~~determine~~ *determines* that such ~~contributions taxes~~ or interest or any portion thereof was erroneously collected, the Commission shall allow such employing unit to make an adjustment thereof , without interest, in connection with subsequent ~~contribution tax~~ payments by ~~him~~, or if *it*. If such adjustment cannot be made the Commission shall refund the amount, without interest, from the fund. For like cause and within the same period, *an* adjustment or refund may be so made on the Commission's own initiative.

B. ~~In any case where~~ *Where* the Commission finds *upon satisfactory proof* that any employing unit has erroneously paid to this State ~~Commonwealth contributions taxes~~ or interest upon wages earned by individuals in employment in another state, or under the provisions of the Federal Railroad Unemployment Insurance Act, a refund or adjustment thereof shall be made, without interest, and without regard to the due date thereof, *upon satisfactory proof* to the Commission that payment of such ~~contributions or interest~~ has been made to such other jurisdiction .

Drafting Note: The stricken language is reflected elsewhere in this subsection.

C. ~~In any case where~~ *Where* the Commission finds that an instrumentality of the United States has paid to this State ~~Commonwealth contributions taxes~~ or interest upon wages for any year with respect to which this State ~~Commonwealth~~ is not certified by the Secretary of Labor of the United States under section 3304 of the Internal Revenue Code, a refund thereof shall be made to such instrumentality, without interest, and without regard to the date of payment.

Drafting Note: No change in law.

Article 4.

Computation of Tax Rate.

§ ~~60.1-40.1~~ 60.2-525 . Statement of employer's benefit charges and taxes.— ~~Effective January 1, 1982, the~~ *The* Commission, by the first day of July 1 every year, shall provide every covered employer with a statement of the employer's benefit charges and ~~contributions taxes~~ for the preceding calendar year. For any period in which benefit charges are not available, benefit charges shall be calculated as provided in § ~~60.1-82~~ 60.2-530 .

Drafting Note: No change in law.

§ ~~60.1-70~~ 60.2-526 . General provisions.— A. For each calendar year commencing after December 31, 1981, the ~~contribution tax~~ rate of each employer, whose experience rating account has been chargeable with benefits during the most recent twelve completed calendar month period ending on June 30 of the calendar year immediately preceding the calendar year for which a ~~contribution tax~~ rate is being determined, shall be computed as ~~hereinafter~~ provided ; ~~except that in this chapter.~~

B. *Notwithstanding the provisions of subsection A of this section,* the ~~contribution tax~~ rate of each employer newly subject to this act *title* after January 1, 1982 , including any nonprofit organization which has elected to become liable for payments in lieu of ~~contributions taxes~~ under the provisions of § ~~60.1-80~~ ~~(1)~~ *subsection B of § 60.2-501* and thereafter terminates such election, shall be ~~two and five-tenths percent~~ *2.5%* for three years, except that at such time as it is eligible for computation as hereinafter provided, the ~~contribution tax~~ rate shall become the computed rate if the computed rate exceeds ~~two and five-tenths percent~~ *2.5%* . The Commission shall notify each such employer of his ~~contribution tax~~ rate for such calendar year not later than December 31 immediately preceding such year, but the failure of any such employer to receive such notice shall not relieve him from liability for such ~~contribution tax~~ .

Drafting Note: No change in law.

§ ~~60.1-70.1~~ 60.2-527 . Tax rate of certain foreign contractors.— A. For each calendar year commencing after December 31, 1982 , the ~~contribution tax~~ rate of each foreign contractor doing business in Virginia shall be the maximum rate allowable by law for three years. At the end of the three-year period, such employer shall be eligible for the computed rate as provided in § ~~60.1-82~~ 60.2-530 .

B. As used in this section, the term "foreign contractor" shall mean means an (i) out-of-state "contractor" as defined in § 54-113 (2) or (ii) an out-of-state "highway contractor" engaged in the type of contracting activities referred to in § 33.1-337, who does not maintain a principal place of business in Virginia as shall be determined by the Commission, except that such employer need not be a member of any highway contractors association. Such determination by the Commission shall be final and not subject to judicial review.

Drafting Note: No change in law.

~~§ 60.1-80~~ 60.2-528 . Individual benefit charges.— ~~(a)~~ A. Effective with claims filed on or after July first, nineteen hundred eighty-one, an An individual's "benefit charges" shall be computed in the following manner:

~~(1)~~ 1. For each week benefits are received a claimant's "benefit charges" shall be equal to his benefits received for such week.

~~(2)~~ 2. For each week extended benefits ; pursuant to ~~§ 60.1-51.1~~, are received, pursuant to § 60.2-610 or § 60.2-611, a claimant's "benefit charges" shall be equal to one-half his benefits received for such week ; provided, that effective with claims filed for weeks of unemployment beginning after December thirty-one, nineteen hundred seventy-eight, . However, a claimant's "benefit charges" for extended benefits attributable to service in the employ of a governmental entity referred to in § 60.1-14 ~~(1)~~ ~~(b)~~ paragraph 1 through 3 of subsection A of § 60.2-213 shall be computed pursuant to subparagraph ~~(1)~~ above equal to the full amount of such extended benefit .

~~(3)~~ 3. For each week partial benefits are received the claimant's "benefit charges" shall be computed ; (i) in the case of regular benefits as in subparagraph ~~(1)~~ above paragraph 1 of this subsection , or (ii) in the case of extended benefits as in subparagraph ~~(2)~~ above paragraph 2 of this subsection .

~~(4)~~ [Repealed.]

~~(b)~~ B.1. 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 charges" for such period of unemployment shall be deemed the responsibility of the last thirty-day employer prior to such period of unemployment.

2. Any employer charged with benefit wages benefits paid shall be notified of the charges quarterly by the Commission. The amount specified shall be conclusive on the employer unless, not later than thirty days after the notice of benefit wage charge charges was mailed to its last known address or otherwise delivered to it, the employer files an appeal to with the Commission, setting forth the grounds for such an appeal. Proceedings on appeal to the Commission regarding the amount of benefit wages charges under this subsection or a redetermination of such amount shall be in accordance with the provisions of § 60.1-70 60.2-500 ; and the . The decision of the Commission shall be subject to the provisions of § 60.1-71 60.2-500 . Any appeal perfected pursuant to the provisions of this section shall not address any issue involving the merits or conditions of a claimant's separation from employment.

Drafting Note: The deletion of "wages" reflects a change made in 1981 to the type of charging system now used in Virginia. These word deletions were overlooked in that process.

~~(c)~~ C. No "benefit charges" shall be deemed the responsibility of an employer of :

1. 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

2. by any employer of an An individual who voluntarily left employment in order to accept other employment, genuinely believing such employment to be permanent ; ; or

3. No "benefit charges" shall be deemed the responsibility of an employer of an 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 of rehire by the employer because such individual was in training with approval of the Commission pursuant to § 60.1-52.1 60.2-613 .

Drafting Note: No change in law.

~~§ 60.1-81~~ 60.2-529 . Employer's benefit charges. Any employer's benefit charges for a given calendar year shall be the total of the "benefit charges" which, pursuant to the provisions of §

~~60-1-80~~ 60.2-528 , are deemed to be the responsibility of such employer.

Drafting Note: No change in law.

§ ~~60-1-82~~ 60.2-530 . Benefit ratio.— A. 1. The “benefit ratio” of each employer for a given calendar year shall be the percentage, rounded to the nearest one-tenth of a ~~per centum~~ percent , equal to the employer’s benefit charges for the twelve consecutive calendar month period ending on the ~~thirtieth day of~~ June 30 immediately preceding that calendar year, divided by the total of his payroll for the same period except that :

a. For an employer whose account has been chargeable with benefit charges for forty-eight or more consecutive completed calendar months, the “benefit ratio” shall be the percentage, rounded to the nearest one-tenth of a ~~per centum~~ percent , equal to the employer’s benefit charges for the most recent forty-eight consecutive completed calendar month period ending on the ~~thirtieth day of~~ June 30 immediately preceding that calendar year, divided by the total of his payrolls for the same period ; and ;

b. For an employer whose account has been chargeable with benefit charges for thirty-six but less than forty-eight consecutive completed calendar months the “benefit ratio” shall be the percentage equal to the employer’s benefit ~~wages~~ charges for the most recent thirty-six consecutive completed calendar month period ending on the ~~thirtieth day of~~ June 30 immediately preceding that calendar year divided by his payroll for the same period ; ; and

c. For an employer whose account has been chargeable with benefit charges for twenty-four but less than thirty-six consecutive completed calendar months the “benefit ratio” shall be the percentage, rounded to the nearest one-tenth of a ~~per centum~~ percent , equal to the employer’s benefit charges for the most recent twenty-four consecutive completed calendar month period ending on the ~~thirtieth day of~~ June 30 immediately preceding that calendar year divided by his payroll for the same period.

2. The term “payroll ~~(s)~~” as used herein means the taxable payroll on which ~~contributions~~ taxes have been paid on or before September 30 immediately following such June 30.

B. For the period ~~commencing July one, nineteen hundred eighty-one, where~~ Where benefit charges are not available for any or all of the periods used to determine an employer’s benefit ratio, benefit wages divided by three shall be used in lieu of benefit charges for those periods benefit charges are not available, in combination with benefit charges, where available to determine an employer’s benefit ratio.

Drafting Note: No change in law.

§ ~~60-1-84-1~~ 60.2-531 . Experience rating tax; table.— Subject to the provisions of § ~~60-1-85-1~~ 60.2-533 , the experience rating ~~contribution~~ tax rate for each employer for the calendar year ~~nineteen hundred eighty-two~~ 1982 and subsequent years shall be the ~~per centum~~ percent in the column corresponding to the employer’s benefit ratio , except that if the employer’s benefit ratio exceeds 6.2 ~~per centum~~ % , the column under 6.2 ~~per centum~~ % shall be the appropriate column, and in the line corresponding to the fund balance factor for the year pursuant to § ~~60-1-85-1~~ 60.2-533 .

Drafting Note: No change in law.

BENEFIT RATIOS								
	.00	.10	.20	.30	.40	.50	.60	.70
IN PERCENTUM								
FUND BALANCE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE
FACTOR	IN %	IN %	IN %	IN %	IN %	IN %	IN %	IN %
IN %								
100	0.10	0.10	0.20	0.30	0.40	0.50	0.60	0.70
95	0.10	0.10	0.21	0.31	0.42	0.52	0.63	0.73
90	0.10	0.11	0.22	0.33	0.44	0.55	0.66	0.77
85	0.10	0.11	0.23	0.34	0.46	0.57	0.69	0.80
80	0.10	0.12	0.24	0.36	0.48	0.60	0.72	0.84
75	0.10	0.12	0.25	0.37	0.50	0.62	0.75	0.87
70	0.10	0.13	0.26	0.39	0.52	0.65	0.78	0.91
65	0.10	0.13	0.27	0.40	0.54	0.67	0.81	0.94
60	0.10	0.14	0.28	0.42	0.56	0.70	0.84	0.98
55	0.10	0.14	0.29	0.43	0.58	0.72	0.87	1.01
50	0.10	0.15	0.30	0.45	0.60	0.75	0.90	1.05

BENEFIT RATIOS IN PERCENTUM	.80	.90	1.00	1.10	1.20	1.30	1.40	1.50
FUND BALANCE FACTOR IN %	TAX RATE IN %	TAX RATE IN %	TAX RATE IN %	TAX RATE IN %	TAX RATE IN %	TAX RATE IN %	TAX RATE IN %	TAX RATE IN %
100	0.80	0.90	1.00	1.10	1.20	1.30	1.40	1.50
95	0.84	0.94	1.05	1.15	1.26	1.36	1.47	1.57
90	0.88	0.99	1.10	1.21	1.32	1.43	1.54	1.65
85	0.92	1.03	1.15	1.26	1.38	1.49	1.61	1.72
80	0.96	1.08	1.20	1.32	1.44	1.56	1.68	1.80
75	1.00	1.12	1.25	1.37	1.50	1.62	1.75	1.87
70	1.04	1.17	1.30	1.43	1.56	1.69	1.82	1.95
65	1.08	1.21	1.35	1.48	1.62	1.75	1.89	2.02
60	1.12	1.26	1.40	1.54	1.68	1.82	1.96	2.10
55	1.16	1.30	1.45	1.59	1.74	1.88	2.03	2.17
50	1.20	1.35	1.50	1.65	1.80	1.95	2.10	2.25

BENEFIT RATIOS IN PERCENTUM	1.60	1.70	1.80	1.90	2.00	2.10	2.20	2.30
FUND BALANCE FACTOR IN %	TAX RATE IN %	TAX RATE IN %	TAX RATE IN %	TAX RATE IN %	TAX RATE IN %	TAX RATE IN %	TAX RATE IN %	TAX RATE IN %
100	1.60	1.70	1.80	1.90	2.00	2.10	2.20	2.30
95	1.68	1.78	1.89	1.99	2.10	2.20	2.31	2.41
90	1.76	1.87	1.98	2.09	2.20	2.31	2.42	2.53
85	1.84	1.95	2.07	2.18	2.30	2.41	2.53	2.64
80	1.92	2.04	2.16	2.28	2.40	2.52	2.64	2.76
75	2.00	2.12	2.25	2.37	2.50	2.62	2.75	2.87
70	2.08	2.21	2.34	2.47	2.60	2.73	2.86	2.99
65	2.16	2.29	2.43	2.56	2.70	2.83	2.97	3.10
60	2.24	2.38	2.52	2.66	2.80	2.94	3.08	3.22
55	2.32	2.46	2.61	2.75	2.90	3.04	3.19	3.33
50	2.40	2.55	2.70	2.85	3.00	3.15	3.30	3.45

BENEFIT RATIOS	2.40	2.50	2.60	2.70	2.80	2.90	3.00	3.10
IN PERCENTUM								
FUND BALANCE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE
FACTOR	IN %	IN %	IN %	IN %	IN %	IN %	IN %	IN %
IN %								
100	2.40	2.50	2.60	2.70	2.80	2.90	3.00	3.10
95	2.52	2.62	2.73	2.83	2.94	3.04	3.15	3.25
90	2.64	2.75	2.86	2.97	3.08	3.19	3.30	3.41
85	2.76	2.87	2.99	3.10	3.22	3.33	3.45	3.56
80	2.88	3.00	3.12	3.24	3.36	3.48	3.60	3.72
75	3.00	3.12	3.25	3.37	3.50	3.62	3.75	3.87
70	3.12	3.25	3.38	3.51	3.64	3.77	3.90	4.03
65	3.24	3.37	3.51	3.64	3.78	3.91	4.05	4.18
60	3.36	3.50	3.64	3.78	3.92	4.06	4.20	4.34
55	3.48	3.62	3.77	3.91	4.06	4.20	4.35	4.49
50	3.60	3.75	3.90	4.05	4.20	4.35	4.50	4.65

BENEFIT RATIOS	3.20	3.30	3.40	3.50	3.60	3.70	3.80	3.90
IN PERCENTUM								

FUND BALANCE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE
FACTOR	IN %	IN %	IN %	IN %	IN %	IN %	IN %	IN %
IN %								
100	3.20	3.30	3.40	3.50	3.60	3.70	3.80	3.90
95	3.36	3.46	3.57	3.67	3.78	3.88	3.99	4.09
90	3.52	3.63	3.74	3.85	3.96	4.07	4.18	4.29
85	3.68	3.79	3.91	4.02	4.14	4.25	4.37	4.48
80	3.84	3.96	4.08	4.20	4.32	4.44	4.56	4.68
75	4.00	4.12	4.25	4.37	4.50	4.62	4.75	4.87
70	4.16	4.29	4.42	4.55	4.68	4.81	4.94	5.07
65	4.32	4.45	4.59	4.72	4.86	4.99	5.13	5.26
60	4.48	4.62	4.76	4.90	5.04	5.18	5.32	5.46
55	4.64	4.78	4.93	5.07	5.22	5.36	5.51	5.65
50	4.80	4.95	5.10	5.25	5.40	5.55	5.70	5.85

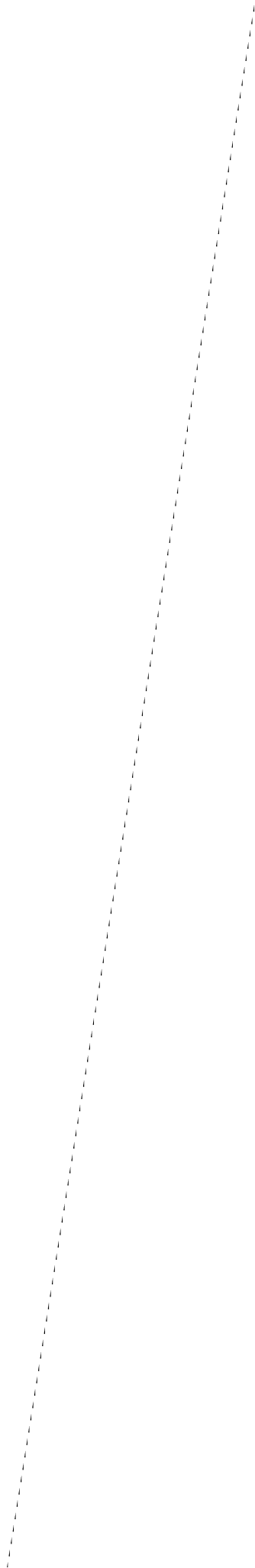
BENEFIT RATIOS	4.00	4.10	4.20	4.30	4.40	4.50	4.60	4.70
IN PERCENTUM								
FUND BALANCE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE
FACTOR	IN %	IN %	IN %	IN %	IN %	IN %	IN %	IN %
IN %								
100	4.00	4.10	4.20	4.30	4.40	4.50	4.60	4.70
95	4.20	4.30	4.41	4.51	4.62	4.72	4.83	4.93
90	4.40	4.51	4.62	4.73	4.84	4.95	5.06	5.17
85	4.60	4.71	4.83	4.94	5.06	5.17	5.29	5.40
80	4.80	4.92	5.04	5.16	5.28	5.40	5.52	5.64
75	5.00	5.12	5.25	5.37	5.50	5.62	5.75	5.87
70	5.20	5.33	5.46	5.59	5.72	5.85	5.98	6.11
65	5.40	5.53	5.67	5.80	5.94	6.07	6.20	6.20
60	5.60	5.74	5.88	6.02	6.16	6.20	6.20	6.20
55	5.80	5.94	6.09	6.20	6.20	6.20	6.20	6.20
50	6.00	6.15	6.20	6.20	6.20	6.20	6.20	6.20

BENEFIT RATIOS	4.80	4.90	5.00	5.10	5.20	5.30	5.40	5.50
IN PERCENTUM								

FUND BALANCE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE
FACTOR	IN %	IN %	IN %	IN %	IN %	IN %	IN %	IN %
IN %								
100	4.80	4.90	5.00	5.10	5.20	5.30	5.40	5.50
95	5.04	5.14	5.25	5.35	5.46	5.56	5.67	5.77
90	5.28	5.39	5.50	5.61	5.72	5.83	5.94	6.05
85	5.52	5.63	5.75	5.86	5.98	6.09	6.20	6.20
80	5.76	5.88	6.00	6.12	6.20	6.20	6.20	6.20
75	6.00	6.12	6.20	6.20	6.20	6.20	6.20	6.20
70	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
65	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
60	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
55	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
50	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20

(1981, c. 606.)

BENEFIT RATIOS IN PERCENTUM	5.60	5.70	5.80	5.90	6.00	6.10	6.20
FUND BALANCE FACTOR	TAX RATE IN %	TAX RATE IN %	TAX RATE IN %	TAX RATE IN %	TAX RATE IN %	TAX RATE IN %	TAX RATE IN %
100	5.60	5.70	5.80	5.90	6.00	6.10	6.20
95	5.88	5.98	6.09	6.19	6.20	6.20	6.20
90	6.16	6.20	6.20	6.20	6.20	6.20	6.20
85	6.20	6.20	6.20	6.20	6.20	6.20	6.20
80	6.20	6.20	6.20	6.20	6.20	6.20	6.20
75	6.20	6.20	6.20	6.20	6.20	6.20	6.20
70	6.20	6.20	6.20	6.20	6.20	6.20	6.20
65	6.20	6.20	6.20	6.20	6.20	6.20	6.20
60	6.20	6.20	6.20	6.20	6.20	6.20	6.20
55	6.20	6.20	6.20	6.20	6.20	6.20	6.20
50	6.20	6.20	6.20	6.20	6.20	6.20	6.20



~~§ 60.1-84.2~~ 60.2-532 . Pool cost charges.— A. Effective January 1, 1982, and as of January 1 of each succeeding calendar year, to all experience rating contribution tax rates established pursuant to ~~§ 60.1-84.1~~ 60.2-531, and to all new employer rates established pursuant to ~~§ 60.1-79~~ 60.2-526 , and to all foreign contractor rates established pursuant to ~~§ 60.2-527~~ there shall be added the pool cost charges as determined in subsection B of this section.

B. The pool cost charge rate shall be determined as follows:

1. Pool costs for a given calendar year shall be those costs defined in paragraph 2 of this subsection for the twelve consecutive calendar ~~months~~ month period ending on June 30 immediately preceding that calendar year. The pool cost charge rate shall be pool costs divided by payrolls for the hereinabove defined such period.

2. Pool costs shall consist of (i) benefit charges which cannot be assigned to an individual employer pursuant to §§ ~~60.1-12, 60.1-14~~ 60.2-210, 60.2-212 through 60.2-219 , or subsection (e) C of ~~§ 60.1-80~~ 60.2-528 , and or cannot be charged to an individual employer due to his becoming an inactive account pursuant to ~~§ 60.1-12~~ 60.2-210 or ~~§ 60.1-90~~ 60.2-509 , (ii) the difference in the amount the Commission pays pursuant to ~~subsection (e) paragraph 2 of subsection A of § 60.1-50~~ 60.2-609 and the amount the Commission receives pursuant to ~~subsection (d) paragraph 3 of subsection A of § 60.1-50~~ 60.2-609 , and (iii) the difference between the benefit charges of all employers with a maximum experience rating contribution tax rate and the amount of the contributions taxes resulting from applying the maximum experience rating contribution tax rate against the payrolls of the same employers. The term "payrolls" as used in this section shall mean the taxable payroll on which contributions taxes have been paid on or before September 30 immediately following such June 30.

3. When the fund balance factor for the year in question is greater than fifty percent, interest earned on the balance which shall stand to the credit of the account of the Commonwealth of Virginia in the ~~unemployment trust fund~~ Unemployment Trust Fund in the treasury of the United States shall be subtracted from pool costs, except that in no instance shall pool costs be less than zero.

Drafting Note: No change in law.

~~§ 60.1-85.1~~ 60.2-533 . Fund balance factor.— A. As of July one, nineteen hundred eighty-one, and as of the first day of July 1 of each succeeding calendar year, a fund balance factor shall be determined as follows:

1. The balance which shall stand to the credit of the account of the Commonwealth of Virginia in the ~~unemployment trust fund~~ Unemployment Trust Fund in the treasury of the United States, including amounts withdrawn therefrom but not expended, shall be compared with the "adequate balance" as determined in subsection B of this section ; and the . The resulting ~~per centum~~ percent shall be termed the "fund balance factor," except that if the ~~per centum~~ percent determined is less than fifty ~~per centum~~ percent , the fund balance factor shall be fifty ~~per centum~~ percent .

B. As of July one, nineteen hundred eighty-one, and as of the first day of July 1 of each succeeding calendar year, the Commission shall determine the "adequate balance" for the trust fund as follows:

1. For the twenty - five year period ending the first day of July 1 of the year of determination, the highest ratios of benefits divided by total wages of three separate consecutive four-quarter periods shall be averaged and multiplied by 1.5 to determine the fund adequacy multiplier. The fund adequacy multiplier shall be multiplied by the total wages for the year in question to determine the "adequate fund balance" for that year.

C. As of December thirty-one, nineteen hundred eighty-one, a A fund building rate of two-tenths ~~per centum~~ percent will be added to all experience rating rates established pursuant to ~~§ 60.1-84.1~~ 60.2-531, and to all new employer rates established pursuant to ~~§ 60.1-79~~ 60.2-526 , and to all foreign contractor rates established pursuant to ~~§ 60.2-527~~ except that such rate shall not be applied if the fund balance factor determined pursuant to subsection B of this section exceeds fifty ~~per centum~~ percent .

Drafting Note: No change in law.

~~§ 60.1-87~~ 60.2-534 . Tax rate defined.— As used in this article the term " ~~contribution tax rate~~" means the tax or percentage of wages payable by an employer with respect to employment.

Drafting Note: No change in law.

~~§ 60.1-88.01~~ 60.2-535 . Employing unit acquiring business, etc., of another employing unit.—

~~Wherever Whenever~~ any employing unit in any manner succeeds to or acquires the organization, trade, separate establishment or business, or substantially all the assets thereof, ~~(whether or not the succeeding or acquiring unit was an "employing unit," as that term is defined in § 60.1-13, prior to such acquisition)~~ of another which at the time of such acquisition was an employer subject to this title, the succeeding or acquiring unit shall be assigned the experience record of the predecessor ~~and such~~ . Such record shall ~~thereupon~~ be deemed the experience record of the successor solely for rate computation purposes as of July 1 of the ~~calendar~~ year in which the acquisition occurred. Such successor, unless already an employer subject to this title, shall, during the remainder of the current calendar year, be subject to the rate of taxation of the predecessor ; ~~but if~~ . If such successor is at the time of the acquisition an employer subject to this title, such successor's rate of tax to which it is then subject shall remain the same until the next determination of rates under this chapter for all employers. ~~In those cases where~~ When a successor acquires an employing unit by partial acquisition, it shall be the responsibility of the succeeding employer ~~to shall provide (Form VEC FC-45) Taxable Payroll Division for Partial Acquisitions~~ within thirty days of the acquisition of notification by the Commission, information relating to the division of taxable payroll for partial acquisitions . Such information shall be provided on a form supplied by the Commission.

Drafting Note: Some of the stricken language removes redundancy while the other stricken language reflects language found elsewhere in this section.

~~This section shall apply only to acquisitions occurring on or after July 1, 1983.~~

~~§ 60.1-88.1 60.2-536~~ .- Review of decision under ~~§ 60.1-88.01 60.2-535~~ .- A. Any person aggrieved by a decision of the Commission under the provisions of ~~§ 60.1-88.01 60.2-535~~ shall have the right to review before the Commission. Such review before the Commission shall be instituted by a request filed by the aggrieved party with the Commission within ten days from the date of making of the decision.

B. Any party aggrieved by the Commission decision on review may secure judicial review of any decision pursuant to the provisions of ~~§ 60.1-71 60.2-500~~ , such provisions applying mutatis mutandis.

Drafting Note: No change in law.

~~§ 60.1-90 60.2-537~~ . Reduced tax rate permissible under federal amendment.- Notwithstanding the ~~preceding provisions of this chapter of §§ 60.2-500 through 60.2-536~~ , if section 3303 of the Internal Revenue Code is amended so as to ~~permit the allowance of~~ allow an additional credit under section 3302 (b) of the Internal Revenue Code to employers not otherwise eligible for a reduced rate by reason of the lapse of insufficient time since first becoming subject to this title, ~~in that event~~ the Commission, by a regulation promulgated under ~~§ 60.1-25 60.2-111~~ , shall fix and determine the ~~contribution~~ tax rate of all such employers at such reduced rate as shall then be permissible under such federal amendment.

Drafting Note: No change in law.

~~§ 60.1-01 60.2-538~~ . Where employer's taxes are delinquent.- Notwithstanding ~~any other the provisions of this chapter §§ 60.2-500 through 60.2-537~~ , if on July 31 of any year the ~~contributions~~ taxes or any portion thereof or the interest due thereon for any previous quarter is delinquent and unpaid and has been delinquent and unpaid for a ~~period of~~ ninety days or more, the Commission may ~~thereafter~~ issue a notice of delinquency demanding payment. If the amount due is not paid within thirty days after such notice is mailed to the delinquent employer at his last known address, such delinquent employer's rate for the calendar year immediately following the calendar year in which such notice is sent shall not be computed under the provisions of this article, ~~and such employer's contribution rate for such calendar year~~ but shall be six and ~~two-tenths percent~~ 6.2% .

Drafting Note: No change in law.

CHAPTER 6.

BENEFITS.

Article 1.

General Provisions.

§ ~~60.1-125~~ 60.2-600 . No assignment of benefits; exemptions.— Any assignment, pledge or encumbrance of any right to benefits which are or may become due or payable under this title shall be void ; ~~and such~~ *except as provided in §§ 60.2-608 and 60.2-633* . Such rights to benefits shall be exempt from levy, execution, attachment , garnishment or any other ~~remedy whatsoever~~ *legal process* provided for the collection of debt ; ~~and benefits~~ . Benefits received by any individual, so long as they are not mingled with other funds of the recipient, shall be exempt from any ~~remedy whatsoever~~ *legal process* for the collection of all debts except debts incurred for necessities furnished to such individual , or his spouse or dependents during the time when such individual was unemployed. Any waiver of any exemption provided for in this section shall be void.

Drafting Note: The changes to this section clarify the fact that benefits are exempt from offset except in two instances provided by this Title. Those sections are cited.

Article 2.

Benefit Computation.

§ ~~60.1-46~~ 60.2-601 . Payment of benefits.— ~~Twenty-four months after the first day of the first period with respect to which contributions are required under this title, benefits shall become payable from the Unemployment Compensation Fund.~~ All benefits shall be paid through public employment offices, in accordance with such regulations as the Commission may prescribe.

Drafting Note: Stricken language removes obsolete language.

§ ~~60.1-47~~ 60.2-602 . Weekly benefit amount.— ~~With respect to all~~ *For* claims filed on or after June 30, 1985, 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~~ *paid to* such individual in the two quarters of his base period in which such total wages were highest.

~~With respect to all~~ *For* claims filed prior to July 30, 1985, 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.

Drafting Note: No change in law.

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A	Col. B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	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
2900.00	58	2900.00	3107.01	3314.01	3521.01	3729.01	3936.01	4143.01	4350.01	4557.01	4764.01	4971.01	5179.01	5386.01	5593.01	5800.01
2950.00		3107.00	3314.00	3521.00	3729.00	3936.00	4143.00	4350.00	4557.00	4764.00	4971.00	5179.00	5386.00	5593.00	5800.00	& OVER
2950.01	59	2950.01	3161.01	3371.01	3582.01	3793.01	4004.01	4214.01	4425.01	4636.01	4846.01	5057.01	5268.01	5479.01	5689.01	5900.01
3000.00		3161.00	3371.00	3582.00	3793.00	4004.00	4214.00	4425.00	4636.00	4846.00	5057.00	5268.00	5479.00	5689.00	5900.00	& OVER
3000.01	60	3000.01	3214.01	3429.01	3643.01	3857.01	4071.01	4286.01	4500.01	4714.01	4929.01	5143.01	5357.01	5571.01	5786.01	6000.01
3050.00		3214.00	3429.00	3643.00	3857.00	4071.00	4286.00	4500.00	4714.00	4929.00	5143.00	5357.00	5571.00	5786.00	6000.00	& OVER
3050.01	61	3050.01	3268.01	3486.01	3704.01	3921.01	4139.01	4357.01	4575.01	4793.01	5011.01	5229.01	5446.01	5664.01	5882.01	6100.01
3100.00		3268.00	3486.00	3704.00	3921.00	4139.00	4357.00	4575.00	4793.00	5011.00	5229.00	5446.00	5664.00	5882.00	6100.00	& OVER
3100.01	62	3100.01	3321.01	3543.01	3764.01	3986.01	4207.01	4429.01	4650.01	4871.01	5093.01	5314.01	5536.01	5757.01	5979.01	6200.01
3150.00		3321.00	3543.00	3764.00	3986.00	4207.00	4429.00	4650.00	4871.00	5093.00	5314.00	5536.00	5757.00	5979.00	6200.00	& OVER
3150.01	63	3150.01	3375.01	3600.01	3825.01	4050.01	4275.01	4500.01	4725.01	4950.01	5175.01	5400.01	5625.01	5850.01	6075.01	6300.01
3200.00		3375.00	3600.00	3825.00	4050.00	4275.00	4500.00	4725.00	4950.00	5175.00	5400.00	5625.00	5850.00	6075.00	6300.00	& OVER
3200.01	64	3200.01	3429.01	3657.01	3886.01	4114.01	4343.01	4571.01	4800.01	5029.01	5257.01	5486.01	5714.01	5943.01	6171.01	6400.01
3250.00		3429.00	3657.00	3886.00	4114.00	4343.00	4571.00	4800.00	5029.00	5257.00	5486.00	5714.00	5943.00	6171.00	6400.00	& OVER
3250.01	65	3250.01	3482.01	3714.01	3946.01	4179.01	4411.01	4643.01	4875.01	5107.01	5339.01	5571.01	5804.01	6036.01	6268.01	6500.01
3300.00		3482.00	3714.00	3946.00	4179.00	4411.00	4643.00	4875.00	5107.00	5339.00	5571.00	5804.00	6036.00	6268.00	6500.00	& OVER
3300.01	66	3300.01	3536.01	3771.01	4007.01	4243.01	4479.01	4714.01	4950.01	5186.01	5421.01	5657.01	5893.01	6129.01	6364.01	6600.01
3350.00		3536.00	3771.00	4007.00	4243.00	4479.00	4714.00	4950.00	5186.00	5421.00	5657.00	5893.00	6129.00	6364.00	6600.00	& OVER
3350.01	67	3350.01	3589.01	3829.01	4068.01	4307.01	4546.01	4786.01	5025.01	5264.01	5504.01	5743.01	5982.01	6221.01	6461.01	6700.01
3400.00		3589.00	3829.00	4068.00	4307.00	4546.00	4786.00	5025.00	5264.00	5504.00	5743.00	5982.00	6221.00	6461.00	6700.00	& OVER
3400.01	68	3400.01	3643.01	3886.01	4129.01	4371.01	4614.01	4857.01	5100.01	5343.01	5586.01	5829.01	6071.01	6314.01	6557.01	6800.01
3450.00		3643.00	3886.00	4129.00	4371.00	4614.00	4857.00	5100.00	5343.00	5586.00	5829.00	6071.00	6314.00	6557.00	6800.00	& OVER
3450.01	69	3450.01	3696.01	3943.01	4189.01	4436.01	4682.01	4929.01	5175.01	5421.01	5668.01	5914.01	6161.01	6407.01	6654.01	6900.01
3500.00		3696.00	3943.00	4189.00	4436.00	4682.00	4929.00	5175.00	5421.00	5668.00	5914.00	6161.00	6407.00	6654.00	6900.00	& OVER

BENEFIT TABLE (Continued)

Col. A	Col. B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	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
3500.01 3550.00	70	3500.01 3750.00	3750.01 4000.00	4000.01 4250.00	4250.01 4500.00	4500.01 4750.00	4750.01 5000.00	5000.01 5250.00	5250.01 5500.00	5500.01 5750.00	5750.01 6000.00	6000.01 6250.00	6250.01 6500.00	6500.01 6750.00	6750.01 7000.00	7000.01 & OVER
3550.01 3600.00	71	3550.01 3804.00	3804.01 4057.00	4057.01 4311.00	4311.01 4564.00	4564.01 4818.00	4818.01 5071.00	5071.01 5325.00	5325.01 5579.00	5579.01 5832.00	5832.01 6086.00	6086.01 6339.00	6339.01 6593.00	6593.01 6846.00	6846.01 7100.00	7100.01 & OVER
3600.01 3650.00	72	3600.01 3857.00	3857.01 4114.00	4114.01 4371.00	4371.01 4629.00	4629.01 4886.00	4886.01 5143.00	5143.01 5400.00	5400.01 5657.00	5657.01 5914.00	5914.01 6171.00	6171.01 6429.00	6429.01 6686.00	6686.01 6943.00	6943.01 7200.00	7200.01 & OVER
3650.01 3700.00	73	3650.01 3911.00	3911.01 4171.00	4171.01 4432.00	4432.01 4693.00	4693.01 4954.00	4954.01 5214.00	5214.01 5475.00	5475.01 5736.00	5736.01 5996.00	5996.01 6257.00	6257.01 6518.00	6518.01 6779.00	6779.01 7039.00	7039.01 7300.00	7300.01 & OVER
3700.01 3750.00	74	3700.01 3964.00	3964.01 4229.00	4229.01 4493.00	4493.01 4757.00	4757.01 5021.00	5021.01 5286.00	5286.01 5550.00	5550.01 5814.00	5814.01 6079.00	6079.01 6343.00	6343.01 6607.00	6607.01 6871.00	6871.01 7136.00	7136.01 7400.00	7400.01 & OVER
3750.01 3800.00	75	3750.01 4018.00	4018.01 4286.00	4286.01 4554.00	4554.01 4821.00	4821.01 5089.00	5089.01 5357.00	5357.01 5625.00	5625.01 5893.00	5893.01 6161.00	6161.01 6429.00	6429.01 6696.00	6696.01 6964.00	6964.01 7232.00	7232.01 7500.00	7500.01 & OVER
3800.01 3850.00	76	3800.01 4071.00	4071.01 4343.00	4343.01 4614.00	4614.01 4886.00	4886.01 5157.00	5157.01 5429.00	5429.01 5700.00	5700.01 5971.00	5971.01 6243.00	6243.01 6514.00	6514.01 6786.00	6786.01 7057.00	7057.01 7329.00	7329.01 7600.00	7600.01 & OVER
3850.01 3900.00	77	3850.01 4125.00	4125.01 4400.00	4400.01 4675.00	4675.01 4950.00	4950.01 5225.00	5225.01 5500.00	5500.01 5775.00	5775.01 6050.00	6050.01 6325.00	6325.01 6600.00	6600.01 6875.00	6875.01 7150.00	7150.01 7425.00	7425.01 7700.00	7700.01 & OVER
3900.01 3950.00	78	3900.01 4179.00	4179.01 4457.00	4457.01 4736.00	4736.01 5014.00	5014.01 5293.00	5293.01 5571.00	5571.01 5850.00	5850.01 6129.00	6129.01 6407.00	6407.01 6686.00	6686.01 6964.00	6964.01 7243.00	7243.01 7521.00	7521.01 7800.00	7800.01 & OVER
3950.01 4000.00	79	3950.01 4232.00	4232.01 4514.00	4514.01 4796.00	4796.01 5079.00	5079.01 5361.00	5361.01 5643.00	5643.01 5925.00	5925.01 6207.00	6207.01 6489.00	6489.01 6771.00	6771.01 7054.00	7054.01 7336.00	7336.01 7618.00	7618.01 7900.00	7900.01 & OVER
4000.01 4050.00	80	4000.01 4286.00	4286.01 4571.00	4571.01 4857.00	4857.01 5143.00	5143.01 5429.00	5429.01 5714.00	5714.01 6000.00	6000.01 6286.00	6286.01 6571.00	6571.01 6857.00	6857.01 7143.00	7143.01 7429.00	7429.01 7714.00	7714.01 8000.00	8000.01 & OVER
4050.01 4100.00	81	4050.01 4339.00	4339.01 4629.00	4629.01 4918.00	4918.01 5207.00	5207.01 5496.00	5496.01 5786.00	5786.01 6075.00	6075.01 6364.00	6364.01 6654.00	6654.01 6943.00	6943.01 7232.00	7232.01 7521.00	7521.01 7811.00	7811.01 8100.00	8100.01 & OVER
4100.01 4150.00	82	4100.01 4393.00	4393.01 4686.00	4686.01 4979.00	4979.01 5271.00	5271.01 5564.00	5564.01 5857.00	5857.01 6150.00	6150.01 6443.00	6443.01 6736.00	6736.01 7029.00	7029.01 7321.00	7321.01 7614.00	7614.01 7907.00	7907.01 8200.00	8200.01 & OVER

BENEFIT TABLE (Continued)

Col. A	Col. B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	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
4150.01 4200.00	83	4150.01 4446.00	4446.01 4743.00	4743.01 5039.00	5039.01 5336.00	5336.01 5632.00	5632.01 5929.00	5929.01 6225.00	6225.01 6521.00	6521.01 6818.00	6818.01 7114.00	7114.01 7411.00	7411.01 7707.00	7707.01 8004.00	8004.01 8300.00	8300.01 & OVER
4200.01 4250.00	84	4200.01 4500.00	4500.01 4800.00	4800.01 5100.00	5100.01 5400.00	5400.01 5700.00	5700.01 6000.00	6000.01 6300.00	6300.01 6600.00	6600.01 6900.00	6900.01 7200.00	7200.01 7500.00	7500.01 7800.00	7800.01 8100.00	8100.01 8400.00	8400.01 & OVER
4250.01 4300.00	85	4250.01 4554.00	4554.01 4857.00	4857.01 5161.00	5161.01 5464.00	5464.01 5768.00	5768.01 6071.00	6071.01 6375.00	6375.01 6679.00	6679.01 6982.00	6982.01 7286.00	7286.01 7589.00	7589.01 7893.00	7893.01 8196.00	8196.01 8500.00	8500.01 & OVER
4300.01 4350.00	86	4300.01 4607.00	4607.01 4914.00	4914.01 5221.00	5221.01 5529.00	5529.01 5836.00	5836.01 6143.00	6143.01 6450.00	6450.01 6757.00	6757.01 7064.00	7064.01 7371.00	7371.01 7679.00	7679.01 7986.00	7986.01 8293.00	8293.01 8600.00	8600.01 & OVER
4350.01 4400.00	87	4350.01 4661.00	4661.01 4971.00	4971.01 5282.00	5282.01 5593.00	5593.01 5904.00	5904.01 6214.00	6214.01 6525.00	6525.01 6836.00	6836.01 7146.00	7146.01 7457.00	7457.01 7768.00	7768.01 8079.00	8079.01 8389.00	8389.01 8700.00	8700.01 & OVER
4400.01 4450.00	88	4400.01 4714.00	4714.01 5029.00	5029.01 5343.00	5343.01 5657.00	5657.01 5971.00	5971.01 6286.00	6286.01 6600.00	6600.01 6914.00	6914.01 7229.00	7229.01 7543.00	7543.01 7857.00	7857.01 8171.00	8171.01 8486.00	8486.01 8800.00	8800.01 & OVER
4450.01 4500.00	89	4450.01 4768.00	4768.01 5086.00	5086.01 5404.00	5404.01 5721.00	5721.01 6039.00	6039.01 6357.00	6357.01 6675.00	6675.01 6993.00	6993.01 7311.00	7311.01 7629.00	7629.01 7946.00	7946.01 8264.00	8264.01 8582.00	8582.01 8900.00	8900.01 & OVER
4500.01 4550.00	90	4500.01 4821.00	4821.01 5143.00	5143.01 5464.00	5464.01 5786.00	5786.01 6107.00	6107.01 6429.00	6429.01 6750.00	6750.01 7071.00	7071.01 7393.00	7393.01 7714.00	7714.01 8036.00	8036.01 8357.00	8357.01 8679.00	8679.01 9000.00	9000.01 & OVER
4550.01 4600.00	91	4550.01 4875.00	4875.01 5200.00	5200.01 5525.00	5525.01 5850.00	5850.01 6175.00	6175.01 6500.00	6500.01 6825.00	6825.01 7150.00	7150.01 7475.00	7475.01 7800.00	7800.01 8125.00	8125.01 8450.00	8450.01 8775.00	8775.01 9100.00	9100.01 & OVER
4600.01 4650.00	92	4600.01 4929.00	4929.01 5257.00	5257.01 5586.00	5586.01 5914.00	5914.01 6243.00	6243.01 6571.00	6571.01 6900.00	6900.01 7229.00	7229.01 7557.00	7557.01 7886.00	7886.01 8214.00	8214.01 8543.00	8543.01 8871.00	8871.01 9200.00	9200.01 & OVER
4650.01 4700.00	93	4650.01 4982.00	4982.01 5314.00	5314.01 5646.00	5646.01 5979.00	5979.01 6311.00	6311.01 6643.00	6643.01 6975.00	6975.01 7307.00	7307.01 7639.00	7639.01 7971.00	7971.01 8304.00	8304.01 8636.00	8636.01 8968.00	8968.01 9300.00	9300.01 & OVER
4700.01 4750.00	94	4700.01 5036.00	5036.01 5371.00	5371.01 5707.00	5707.01 6043.00	6043.01 6379.00	6379.01 6714.00	6714.01 7050.00	7050.01 7386.00	7386.01 7721.00	7721.01 8057.00	8057.01 8393.00	8393.01 8729.00	8729.01 9064.00	9064.01 9400.00	9400.01 & OVER
4750.01 4800.00	95	4750.01 5089.00	5089.01 5429.00	5429.01 5768.00	5768.01 6107.00	6107.01 6446.00	6446.01 6786.00	6786.01 7125.00	7125.01 7464.00	7464.01 7804.00	7804.01 8143.00	8143.01 8482.00	8482.01 8821.00	8821.01 9161.00	9161.01 9500.00	9500.01 & OVER

BENEFIT TABLE (Continued)

Col. A	Col. B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	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
4800.01 4850.00	96	4800.01 5143.00	5143.01 5486.00	5486.01 5829.00	5829.01 6171.00	6171.01 6514.00	6514.01 6857.00	6857.01 7200.00	7200.01 7543.00	7543.01 7886.00	7886.01 8229.00	8229.01 8571.00	8571.01 8914.00	8914.01 9257.00	9257.01 9600.00	9600.01 & OVER
4850.01 4900.00	97	4850.01 5196.00	5196.01 5543.00	5543.01 5889.00	5889.01 6236.00	6236.01 6582.00	6582.01 6929.00	6929.01 7275.00	7275.01 7621.00	7621.01 7968.00	7968.01 8314.00	8314.01 8661.00	8661.01 9007.00	9007.01 9354.00	9354.01 9700.00	9700.01 & OVER
4900.01 4950.00	98	4900.01 5250.00	5250.01 5600.00	5600.01 5950.00	5950.01 6300.00	6300.01 6650.00	6650.01 7000.00	7000.01 7350.00	7350.01 7700.00	7700.01 8050.00	8050.01 8400.00	8400.01 8750.00	8750.01 9100.00	9100.01 9450.00	9450.01 9800.00	9800.01 & OVER
4950.01 5000.00	99	4950.01 5304.00	5304.01 5657.00	5657.01 6011.00	6011.01 6364.00	6364.01 6718.00	6718.01 7071.00	7071.01 7425.00	7425.01 7779.00	7779.01 8132.00	8132.01 8486.00	8486.01 8839.00	8839.01 9193.00	9193.01 9546.00	9546.01 9900.00	9900.01 & OVER
5000.01 5050.00	100	5000.01 5357.00	5357.01 5714.00	5714.01 6071.00	6071.01 6429.00	6429.01 6786.00	6786.01 7143.00	7143.01 7500.00	7500.01 7857.00	7857.01 8214.00	8214.01 8571.00	8571.01 8929.00	8929.01 9286.00	9286.01 9643.00	9643.01 10000.00	10000.01 & OVER
5050.01 5100.00	101	5050.01 5411.00	5411.01 5771.00	5771.01 6132.00	6132.01 6493.00	6493.01 6854.00	6854.01 7214.00	7214.01 7575.00	7575.01 7936.00	7936.01 8296.00	8296.01 8657.00	8657.01 9018.00	9018.01 9379.00	9379.01 9739.00	9739.01 10100.00	10100.01 & OVER
5100.01 5150.00	102	5100.01 5464.00	5464.01 5829.00	5829.01 6193.00	6193.01 6557.00	6557.01 6921.00	6921.01 7286.00	7286.01 7650.00	7650.01 8014.00	8014.01 8379.00	8379.01 8743.00	8743.01 9107.00	9107.01 9471.00	9471.01 9836.00	9836.01 10200.00	10200.01 & OVER
5150.01 5200.00	103	5150.01 5518.00	5518.01 5886.00	5886.01 6254.00	6254.01 6621.00	6621.01 6989.00	6989.01 7357.00	7357.01 7725.00	7725.01 8093.00	8093.01 8461.00	8461.01 8829.00	8829.01 9196.00	9196.01 9564.00	9564.01 9932.00	9932.01 10300.00	10300.01 & OVER
5200.01 5250.00	104	5200.01 5571.00	5571.01 5943.00	5943.01 6314.00	6314.01 6686.00	6686.01 7057.00	7057.01 7429.00	7429.01 7800.00	7800.01 8171.00	8171.01 8543.00	8543.01 8914.00	8914.01 9286.00	9286.01 9657.00	9657.01 10029.00	10029.01 10400.00	10400.01 & OVER
5250.01 5300.00	105	5250.01 5625.00	5625.01 6000.00	6000.01 6375.00	6375.01 6750.00	6750.01 7125.00	7125.01 7500.00	7500.01 7875.00	7875.01 8250.00	8250.01 8625.00	8625.01 9000.00	9000.01 9375.00	9375.01 9750.00	9750.01 10125.00	10125.01 10500.00	10500.01 & OVER
5300.01 5350.00	106	5300.01 5679.00	5679.01 6057.00	6057.01 6436.00	6436.01 6814.00	6814.01 7193.00	7193.01 7571.00	7571.01 7950.00	7950.01 8329.00	8329.01 8707.00	8707.01 9086.00	9086.01 9464.00	9464.01 9843.00	9843.01 10221.00	10221.01 10600.00	10600.01 & OVER
5350.01 5400.00	107	5350.01 5732.00	5732.01 6114.00	6114.01 6496.00	6496.01 6879.00	6879.01 7261.00	7261.01 7643.00	7643.01 8025.00	8025.01 8407.00	8407.01 8789.00	8789.01 9171.00	9171.01 9554.00	9554.01 9936.00	9936.01 10318.00	10318.01 10700.00	10700.01 & OVER
5400.01 5450.00	108	5400.01 5786.00	5786.01 6171.00	6171.01 6557.00	6557.01 6943.00	6943.01 7329.00	7329.01 7714.00	7714.01 8100.00	8100.01 8486.00	8486.01 8871.00	8871.01 9257.00	9257.01 9643.00	9643.01 10029.00	10029.01 10414.00	10414.01 10800.00	10800.01 & OVER

§ 60.1-47

UNEMPLOYMENT COMPENSATION

§ 60.1-47

BENEFIT TABLE (Continued)

Col. A	Col. B																
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	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	
5450.01 5500.00	109	5450.01 5839.00	5839.01 6229.00	6229.01 6618.00	6618.01 7007.00	7007.01 7396.00	7396.01 7786.00	7786.01 8175.00	8175.01 8564.00	8564.01 8954.00	8954.01 9343.00	9343.01 9732.00	9732.01 10121.00	10121.01 10511.00	10511.01 10900.00	10900.01 & OVER	
5500.01 5550.00	110	5500.01 5893.00	5893.01 6286.00	6286.01 6679.00	6679.01 7071.00	7071.01 7464.00	7464.01 7857.00	7857.01 8250.00	8250.01 8643.00	8643.01 9036.00	9036.01 9429.00	9429.01 9821.00	9821.01 10214.00	10214.01 10607.00	10607.01 11000.00	11000.01 & OVER	
5550.01 5600.00	111	5550.01 5946.00	5946.01 6343.00	6343.01 6739.00	6739.01 7136.00	7136.01 7532.00	7532.01 7929.00	7929.01 8325.00	8325.01 8721.00	8721.01 9118.00	9118.01 9514.00	9514.01 9911.00	9911.01 10307.00	10307.01 10704.00	10704.01 11100.00	11100.01 & OVER	
5600.01 5650.00	112	5600.01 6000.00	6000.01 6400.00	6400.01 6800.00	6800.01 7200.00	7200.01 7600.00	7600.01 8000.00	8000.01 8400.00	8400.01 8800.00	8800.01 9200.00	9200.01 9600.00	9600.01 10000.00	10000.01 10400.00	10400.01 10800.00	10800.01 11200.00	11200.01 & OVER	
5650.01 5700.00	113	5650.01 6054.00	6054.01 6457.00	6457.01 6861.00	6861.01 7264.00	7264.01 7668.00	7668.01 8071.00	8071.01 8475.00	8475.01 8879.00	8879.01 9282.00	9282.01 9686.00	9686.01 10089.00	10089.01 10493.00	10493.01 10896.00	10896.01 11300.00	11300.01 & OVER	
5700.01 5750.00	114	5700.01 6107.00	6107.01 6514.00	6514.01 6921.00	6921.01 7329.00	7329.01 7736.00	7736.01 8143.00	8143.01 8550.00	8550.01 8957.00	8957.01 9364.00	9364.01 9771.00	9771.01 10179.00	10179.01 10586.00	10586.01 10993.00	10993.01 11400.00	11400.01 & OVER	
5750.01 5800.00	115	5750.01 6161.00	6161.01 6571.00	6571.01 6982.00	6982.01 7393.00	7393.01 7804.00	7804.01 8214.00	8214.01 8625.00	8625.01 9036.00	9036.01 9446.00	9446.01 9857.00	9857.01 10268.00	10268.01 10679.00	10679.01 11089.00	11089.01 11500.00	11500.01 & OVER	
5800.01 5850.00	116	5800.01 6214.00	6214.01 6629.00	6629.01 7043.00	7043.01 7457.00	7457.01 7871.00	7871.01 8286.00	8286.01 8700.00	8700.01 9114.00	9114.01 9529.00	9529.01 9943.00	9943.01 10357.00	10357.01 10771.00	10771.01 11186.00	11186.01 11600.00	11600.01 & OVER	
5850.01 5900.00	117	5850.01 6268.00	6268.01 6686.00	6686.01 7104.00	7104.01 7521.00	7521.01 7939.00	7939.01 8357.00	8357.01 8775.00	8775.01 9193.00	9193.01 9611.00	9611.01 10029.00	10029.01 10446.00	10446.01 10864.00	10864.01 11282.00	11282.01 11700.00	11700.01 & OVER	
5900.01 5950.00	118	5900.01 6321.00	6321.01 6743.00	6743.01 7164.00	7164.01 7586.00	7586.01 8007.00	8007.01 8429.00	8429.01 8850.00	8850.01 9271.00	9271.01 9693.00	9693.01 10114.00	10114.01 10536.00	10536.01 10957.00	10957.01 11379.00	11379.01 11800.00	11800.01 & OVER	
5950.01 6000.00	119	5950.01 6375.00	6375.01 6800.00	6800.01 7225.00	7225.01 7650.00	7650.01 8075.00	8075.01 8500.00	8500.01 8925.00	8925.01 9350.00	9350.01 9775.00	9775.01 10200.00	10200.01 10625.00	10625.01 11050.00	11050.01 11475.00	11475.01 11900.00	11900.01 & OVER	
6000.01 6050.00	120	6000.01 6429.00	6429.01 6857.00	6857.01 7286.00	7286.01 7714.00	7714.01 8143.00	8143.01 8571.00	8571.01 9000.00	9000.01 9429.00	9429.01 9857.00	9857.01 10286.00	10286.01 10714.00	10714.01 11143.00	11143.01 11571.00	11571.01 12000.00	12000.01 & OVER	
6050.01 6100.00	121	6050.01 6482.00	6482.01 6914.00	6914.01 7346.00	7346.01 7779.00	7779.01 8211.00	8211.01 8643.00	8643.01 9075.00	9075.01 9507.00	9507.01 9939.00	9939.01 10371.00	10371.01 10804.00	10804.01 11236.00	11236.01 11668.00	11668.01 12100.00	12100.01 & OVER	

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BENEFITS

§ 60.1-47

BENEFIT TABLE (Continued)

Col. A	Col. B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	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
6100.01 6150.00	122	6100.01 6536.00	6536.01 6971.00	6971.01 7407.00	7407.01 7843.00	7843.01 8279.00	8279.01 8714.00	8714.01 9150.00	9150.01 9586.00	9586.01 10021.00	10021.01 10457.00	10457.01 10893.00	10893.01 11329.00	11329.01 11764.00	11764.01 12200.00	12200.01 & OVER
6150.01 6200.00	123	6150.01 6589.00	6589.01 7029.00	7029.01 7468.00	7468.01 7907.00	7907.01 8346.00	8346.01 8786.00	8786.01 9225.00	9225.01 9664.00	9664.01 10104.00	10104.01 10543.00	10543.01 10982.00	10982.01 11421.00	11421.01 11861.00	11861.01 12300.00	12300.01 & OVER
6200.01 6250.00	124	6200.01 6643.00	6643.01 7086.00	7086.01 7529.00	7529.01 7971.00	7971.01 8414.00	8414.01 8857.00	8857.01 9300.00	9300.01 9743.00	9743.01 10186.00	10186.01 10629.00	10629.01 11071.00	11071.01 11514.00	11514.01 11957.00	11957.01 12400.00	12400.01 & OVER
6250.01 6300.00	125	6250.01 6696.00	6696.01 7143.00	7143.01 7589.00	7589.01 8036.00	8036.01 8482.00	8482.01 8929.00	8929.01 9375.00	9375.01 9821.00	9821.01 10268.00	10268.01 10714.00	10714.01 11161.00	11161.01 11607.00	11607.01 12054.00	12054.01 12500.00	12500.01 & OVER
6300.01 6350.00	126	6300.01 6750.00	6750.01 7200.00	7200.01 7650.00	7650.01 8100.00	8100.01 8550.00	8550.01 9000.00	9000.01 9450.00	9450.01 9900.00	9900.01 10350.00	10350.01 10800.00	10800.01 11250.00	11250.01 11700.00	11700.01 12150.00	12150.01 12600.00	12600.01 & OVER
6350.01 6400.00	127	6350.01 6804.00	6804.01 7257.00	7257.01 7711.00	7711.01 8164.00	8164.01 8618.00	8618.01 9071.00	9071.01 9525.00	9525.01 9979.00	9979.01 10432.00	10432.01 10886.00	10886.01 11339.00	11339.01 11793.00	11793.01 12246.00	12246.01 12700.00	12700.01 & OVER
6400.01 6450.00	128	6400.01 6857.00	6857.01 7314.00	7314.01 7771.00	7771.01 8229.00	8229.01 8686.00	8686.01 9143.00	9143.01 9600.00	9600.01 10057.00	10057.01 10514.00	10514.01 10971.00	10971.01 11429.00	11429.01 11886.00	11886.01 12343.00	12343.01 12800.00	12800.01 & OVER
6450.01 6500.00	129	6450.01 6911.00	6911.01 7371.00	7371.01 7832.00	7832.01 8293.00	8293.01 8754.00	8754.01 9214.00	9214.01 9675.00	9675.01 10136.00	10136.01 10596.00	10596.01 11057.00	11057.01 11518.00	11518.01 11979.00	11979.01 12439.00	12439.01 12900.00	12900.01 & OVER
6500.01 6550.00	130	6500.01 6964.00	6964.01 7429.00	7429.01 7893.00	7893.01 8357.00	8357.01 8821.00	8821.01 9286.00	9286.01 9750.00	9750.01 10214.00	10214.01 10679.00	10679.01 11143.00	11143.01 11607.00	11607.01 12071.00	12071.01 12536.00	12536.01 13000.00	13000.01 & OVER
6550.01 6600.00	131	6550.01 7018.00	7018.01 7486.00	7486.01 7954.00	7954.01 8421.00	8421.01 8889.00	8889.01 9357.00	9357.01 9825.00	9825.01 10293.00	10293.01 10761.00	10761.01 11229.00	11229.01 11696.00	11696.01 12164.00	12164.01 12632.00	12632.01 13100.00	13100.01 & OVER
6600.01 6650.00	132	6600.01 7071.00	7071.01 7543.00	7543.01 8014.00	8014.01 8486.00	8486.01 8957.00	8957.01 9429.00	9429.01 9900.00	9900.01 10371.00	10371.01 10843.00	10843.01 11314.00	11314.01 11786.00	11786.01 12257.00	12257.01 12729.00	12729.01 13200.00	13200.01 & OVER
6650.01 6700.00	133	6650.01 7125.00	7125.01 7600.00	7600.01 8075.00	8075.01 8550.00	8550.01 9025.00	9025.01 9500.00	9500.01 9975.00	9975.01 10450.00	10450.01 10925.00	10925.01 11400.00	11400.01 11875.00	11875.01 12350.00	12350.01 12825.00	12825.01 13300.00	13300.01 & OVER
6700.01 6750.00	134	6700.01 7179.00	7179.01 7657.00	7657.01 8136.00	8136.01 8614.00	8614.01 9093.00	9093.01 9571.00	9571.01 10050.00	10050.01 10529.00	10529.01 11007.00	11007.01 11486.00	11486.01 11964.00	11964.01 12443.00	12443.01 12921.00	12921.01 13400.00	13400.01 & OVER

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UNEMPLOYMENT COMPENSATION

§ 60.1-47

BENEFIT TABLE (Continued)

Col. A	Col. B																
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	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	
6750.01	135	6750.01	7232.01	7714.01	8196.01	8679.01	9161.01	9643.01	10125.01	10607.01	11089.01	11571.01	12054.01	12536.01	13018.01	13500.01	
6800.00		7232.00	7714.00	8196.00	8679.00	9161.00	9643.00	10125.00	10607.00	11089.00	11571.00	12054.00	12536.00	13018.00	13500.00	& OVER	
6800.01	136	6800.01	7286.01	7771.01	8257.01	8743.01	9229.01	9714.01	10200.01	10686.01	11171.01	11657.01	12143.01	12629.01	13114.01	13600.01	
6850.00		7286.00	7771.00	8257.00	8743.00	9229.00	9714.00	10200.00	10686.00	11171.00	11657.00	12143.00	12629.00	13114.00	13600.00	& OVER	
6850.01	137	6850.01	7339.01	7829.01	8318.01	8807.01	9296.01	9786.01	10275.01	10764.01	11254.01	11743.01	12232.01	12721.01	13211.01	13700.01	
6900.00		7339.00	7829.00	8318.00	8807.00	9296.00	9786.00	10275.00	10764.00	11254.00	11743.00	12232.00	12721.00	13211.00	13700.00	& OVER	
6900.01	138	6900.01	7393.01	7886.01	8379.01	8871.01	9364.01	9857.01	10350.01	10843.01	11336.01	11829.01	12321.01	12814.01	13307.01	13800.01	
6950.00		7393.00	7886.00	8379.00	8871.00	9364.00	9857.00	10350.00	10843.00	11336.00	11829.00	12321.00	12814.00	13307.00	13800.00	& OVER	
6950.01	139	6950.01	7446.01	7943.01	8439.01	8936.01	9432.01	9929.01	10425.01	10921.01	11418.01	11914.01	12411.01	12907.01	13404.01	13900.01	
7000.00		7446.00	7943.00	8439.00	8936.00	9432.00	9929.00	10425.00	10921.00	11418.00	11914.00	12411.00	12907.00	13404.00	13900.00	& OVER	
7000.01	140	7000.01	7500.01	8000.01	8500.01	9000.01	9500.01	10000.01	10500.01	11000.01	11500.01	12000.01	12500.01	13000.01	13500.01	14000.01	
7050.00		7500.00	8000.00	8500.00	9000.00	9500.00	10000.00	10500.00	11000.00	11500.00	12000.00	12500.00	13000.00	13500.00	14000.00	& OVER	
7050.01	141	7050.01	7554.01	8057.01	8561.01	9064.01	9568.01	10071.01	10575.01	11079.01	11582.01	12086.01	12589.01	13093.01	13596.01	14100.01	
7100.00		7554.00	8057.00	8561.00	9064.00	9568.00	10071.00	10575.00	11079.00	11582.00	12086.00	12589.00	13093.00	13596.00	14100.00	& OVER	
7100.01	142	7100.01	7607.01	8114.01	8621.01	9129.01	9636.01	10143.01	10650.01	11157.01	11664.01	12171.01	12679.01	13186.01	13693.01	14200.01	
7150.00		7607.00	8114.00	8621.00	9129.00	9636.00	10143.00	10650.00	11157.00	11664.00	12171.00	12679.00	13186.00	13693.00	14200.00	& OVER	
7150.01	143	7150.01	7661.01	8171.01	8682.01	9193.01	9704.01	10214.01	10725.01	11236.01	11746.01	12257.01	12768.01	13279.01	13789.01	14300.01	
7200.00		7661.00	8171.00	8682.00	9193.00	9704.00	10214.00	10725.00	11236.00	11746.00	12257.00	12768.00	13279.00	13789.00	14300.00	& OVER	
7200.01	144	7200.01	7714.01	8229.01	8743.01	9257.01	9771.01	10286.01	10800.01	11314.01	11829.01	12343.01	12857.01	13371.01	13886.01	14400.01	
7250.00		7714.00	8229.00	8743.00	9257.00	9771.00	10286.00	10800.00	11314.00	11829.00	12343.00	12857.00	13371.00	13886.00	14400.00	& OVER	
7250.01	145	7250.01	7768.01	8286.01	8804.01	9321.01	9839.01	10357.01	10875.01	11393.01	11911.01	12429.01	12946.01	13464.01	13982.01	14500.01	
7300.00		7768.00	8286.00	8804.00	9321.00	9839.00	10357.00	10875.00	11393.00	11911.00	12429.00	12946.00	13464.00	13982.00	14500.00	& OVER	
7300.01	146	7300.01	7821.01	8343.01	8864.01	9386.01	9907.01	10429.01	10950.01	11471.01	11993.01	12514.01	13036.01	13557.01	14079.01	14600.01	
7350.00		7821.00	8343.00	8864.00	9386.00	9907.00	10429.00	10950.00	11471.00	11993.00	12514.00	13036.00	13557.00	14079.00	14600.00	& OVER	
7350.01	147	7350.01	7875.01	8400.01	8925.01	9450.01	9975.01	10500.01	11025.01	11550.01	12075.01	12600.01	13125.01	13650.01	14175.01	14700.01	
7400.00		7875.00	8400.00	8925.00	9450.00	9975.00	10500.00	11025.00	11550.00	12075.00	12600.00	13125.00	13650.00	14175.00	14700.00	& OVER	

BENEFIT TABLE (Continued)

Col. A	Col. B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	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
7400.01 7450.00	148	7400.01 7929.00	7929.01 8457.00	8457.01 8986.00	8986.01 9514.00	9514.01 10043.00	10043.01 10571.00	10571.01 11100.00	11100.01 11629.00	11629.01 12157.00	12157.01 12686.00	12686.01 13214.00	13214.01 13743.00	13743.01 14271.00	14271.01 14800.00	14800.01 & OVER
7450.01 7500.00	149	7450.01 7982.00	7982.01 8514.00	8514.01 9046.00	9046.01 9579.00	9579.01 10111.00	10111.01 10643.00	10643.01 11175.00	11175.01 11707.00	11707.01 12239.00	12239.01 12771.00	12771.01 13304.00	13304.01 13836.00	13836.01 14368.00	14368.01 14900.00	14900.01 & OVER
7500.01 7550.00	150	7500.01 8036.00	8036.01 8571.00	8571.01 9107.00	9107.01 9643.00	9643.01 10179.00	10179.01 10714.00	10714.01 11250.00	11250.01 11786.00	11786.01 12321.00	12321.01 12857.00	12857.01 13393.00	13393.01 13929.00	13929.01 14464.00	14464.01 15000.00	15000.01 & OVER
7550.01 7600.00	151	7550.01 8089.00	8089.01 8629.00	8629.01 9168.00	9168.01 9707.00	9707.01 10246.00	10246.01 10786.00	10786.01 11325.00	11325.01 11864.00	11864.01 12404.00	12404.01 12943.00	12943.01 13482.00	13482.01 14021.00	14021.01 14561.00	14561.01 15100.00	15100.01 & OVER
7600.01 7650.00	152	7600.01 8143.00	8143.01 8686.00	8686.01 9229.00	9229.01 9771.00	9771.01 10314.00	10314.01 10857.00	10857.01 11400.00	11400.01 11943.00	11943.01 12486.00	12486.01 13029.00	13029.01 13571.00	13571.01 14114.00	14114.01 14657.00	14657.01 15200.00	15200.01 & OVER
7650.01 7700.00	153	7650.01 8198.00	8198.01 8743.00	8743.01 9289.00	9289.01 9836.00	9836.01 10382.00	10382.01 10929.00	10929.01 11475.00	11475.01 12021.00	12021.01 12568.00	12568.01 13114.00	13114.01 13661.00	13661.01 14207.00	14207.01 14754.00	14754.01 15300.00	15300.01 & OVER
7700.01 7750.00	154	7700.01 8250.00	8250.01 8800.00	8800.01 9350.00	9350.01 9900.00	9900.01 10450.00	10450.01 11000.00	11000.01 11550.00	11550.01 12100.00	12100.01 12650.00	12650.01 13200.00	13200.01 13750.00	13750.01 14300.00	14300.01 14850.00	14850.01 15400.00	15400.01 & OVER
7750.01 7800.00	155	7750.01 8304.00	8304.01 8857.00	8857.01 9411.00	9411.01 9964.00	9964.01 10518.00	10518.01 11071.00	11071.01 11625.00	11625.01 12179.00	12179.01 12732.00	12732.01 13286.00	13286.01 13839.00	13839.01 14393.00	14393.01 14946.00	14946.01 15500.00	15500.01 & OVER
7800.01 7850.00	156	7800.01 8357.00	8357.01 8914.00	8914.01 9471.00	9471.01 10029.00	10029.01 10586.00	10586.01 11143.00	11143.01 11700.00	11700.01 12257.00	12257.01 12814.00	12814.01 13371.00	13371.01 13929.00	13929.01 14486.00	14486.01 15043.00	15043.01 15600.00	15600.01 & OVER
7850.01 7900.00	157	7850.01 8411.00	8411.01 8971.00	8971.01 9532.00	9532.01 10093.00	10093.01 10654.00	10654.01 11214.00	11214.01 11775.00	11775.01 12336.00	12336.01 12896.00	12896.01 13457.00	13457.01 14018.00	14018.01 14579.00	14579.01 15139.00	15139.01 15700.00	15700.01 & OVER
7900.01 7950.00	158	7900.01 8464.00	8464.01 9029.00	9029.01 9593.00	9593.01 10157.00	10157.01 10721.00	10721.01 11286.00	11286.01 11850.00	11850.01 12414.00	12414.01 12979.00	12979.01 13543.00	13543.01 14107.00	14107.01 14671.00	14671.01 15236.00	15236.01 15800.00	15800.01 & OVER
7950.01 & OVER	159	7950.01 8518.00	8518.01 9088.00	9088.01 9654.00	9654.01 10221.00	10221.01 10789.00	10789.01 11357.00	11357.01 11925.00	11925.01 12493.00	12493.01 13061.00	13061.01 13629.00	13629.01 14196.00	14196.01 14764.00	14764.01 15332.00	15332.01 15900.00	15900.01 & OVER

~~§ 60.1-48~~ 60.2-603 . Weekly benefit for unemployment.— Each eligible individual who is unemployed in any week shall be paid with respect to for such week a benefit in an amount equal to his weekly benefit amount less that any part of the wages ; if any, payable to him with respect to for such week which is in excess of twenty-five dollars ; where . Where such excess is not a multiple of one dollar, such excess it shall be computed to the next highest multiple of one dollar.

Drafting Note: No change in law.

~~§ 60.1-48.1~~ 60.2-604 . Reduction of benefit amount by amount of pension.— The weekly benefit amount payable to an individual for any week which begins after September thirty, nineteen hundred seventy-nine, and which begins in a period with respect to for which such individual is receiving a governmental or other pension, retirement or retired pay, annuity, or any other similar periodic payment which is based on the previous work of such individual, including payments received by such individual in accordance with §§ 65.1-54 or 65.1-55 of the Code of Virginia , shall be reduced { , but not below zero } , by an amount equal to the amount of such pension, retirement or retired pay, annuity, or other payment, which is reasonably attributable to such week.

Drafting Note: No change in law.

~~§ 60.1-49~~ 60.1-605 . Benefit rights based on benefit year.— Benefit rights of individuals shall be based solely upon the benefit year as defined in § 60.1-8 60.2-206 .

Drafting Note: No change in law.

~~§ 60.1-50~~ 60.2-606 . Benefits when wages irregular.— If the remuneration payable to an individual is not based upon a fixed period or duration of time or if the individual's wages are payable at irregular intervals or in such manner as not to extend regularly over the period of employment, the wages for any week or for any calendar quarter for the purpose of computing an individual's right to unemployment benefits only shall be determined in such manner as may by regulation be prescribed. Such regulations shall , so far as possible, secure results reasonably similar to those which would prevail if the individual's wages were payable at regular intervals.

Drafting Note: No change in law.

~~§ 60.1-51~~ 60.2-607 . Maximum total benefit amounts.— On and after July 1, 1964, the The maximum total amount of benefits payable to any individual during any benefit year shall be determined from the "Benefit Table" shown in § 60.1-47 60.2-602 but in no case shall such maximum not exceed twenty-six times such individual's weekly benefit amount, except when benefits are paid pursuant to the provisions of § 60.1-51.1 § 60.2-610 or § 60.2-611 . Such determination shall be based only upon wages earned in paid for insured work during such individual's base period. The Commission shall maintain a separate account for each individual who subsequent to January 1, 1937, earns is paid wages in for insured work. After the expiration of each calendar quarter the Commission shall credit each individual's account with the wages earned by paid to him in for insured work in such calendar quarter.

Drafting Note: Changes reflect current procedure and conforms with reporting method required by employers in paragraph 1 of 60.2-515.

~~§ 60.1-52.6~~ 60.2-608 . Child support intercept of unemployment benefits.— A. Effective September 26, 1982, an Any individual filing a new claim for unemployment compensation shall, at the time of filing such claim, disclose whether or not the individual owes child support obligations as defined under subsection G of this section. If any such individual discloses that he or she owes child support obligations, and is determined to be eligible for unemployment compensation, the ~~Commissioner~~ Commission shall notify the state or local child support enforcement agency enforcing such obligation that the individual has been determined to be eligible for unemployment compensation.

B. The ~~Commissioner~~ Commission shall deduct and withhold the following from any unemployment compensation payable to such an individual that owes child support obligations as defined under subsection G of this section :

Drafting Note: The stricken language is duplicative of language in subsection A.

1. The amount specified by the individual to the ~~Commissioner~~ Commission to be deducted and withheld under this subsection, if neither the provisions of paragraph 2 of this subsection nor the provisions of paragraph 3 of this subsection are applicable;

2. The amount { , if any } , determined pursuant to an agreement submitted to the ~~Commissioner~~ Commission under Section 454 (20) (B) (i) of the Social Security Act by the state or local child support enforcement agency, unless the provisions of paragraph 3 of this subsection are applicable ; ; or

3. Any amount otherwise required to be so deducted and withheld from such unemployment compensation pursuant to legal process ~~(, as that term is defined in Section 462 (e) of the Social Security Act)~~ , properly served upon the ~~Commissioner~~ *Commission* .

C. Any amount deducted and withheld under subsection B shall be paid by the ~~Commissioner~~ *Commission* to the appropriate state or local child support enforcement agency.

D. Any amount deducted and withheld under subsection B shall ~~for all purposes~~ be treated as if it were paid to the individual as unemployment compensation and paid by such individual to the state or local child support enforcement agency in satisfaction of the individual's child support obligations.

E. For purposes of subsections A through D of this section, ~~the term~~ "unemployment compensation" means any compensation payable under this Act ~~(, including amounts payable by the Commissioner Commission pursuant to an agreement under any federal law providing for compensation, assistance, or allowances with respect to unemployment)~~ .

F. This section applies only if appropriate arrangements have been made for reimbursement by the state or local child support enforcement agency for the administrative costs incurred by the ~~Commissioner~~ *Commission* under this section which are attributable to child support obligations being enforced by the state or local child support enforcement agency.

G. The term "child support obligations" is as defined for purposes of the provisions of this section as ~~including~~ *includes* only obligations which are being enforced pursuant to a plan described in Section 454 of the Social Security Act which has been approved by the Secretary of Health and Human Services under Part D of Title IV (*42 USC 651 et seq.*) of the Social Security Act.

H. The term "state or local child support enforcement agency" as used in the provisions of this section means any agency of any state or a political subdivision thereof operating pursuant to a plan described in subsection G of this section.

Drafting Note: No change in law.

§ ~~60.1-50~~ *60.2-609* . Reciprocal arrangements with agencies of other states or federal government.— ~~(a) Combining wage credits.~~ - A.1. The Commission shall participate in any arrangements for the payment of compensation on the basis of combining an individual's wages and employment covered under the unemployment compensation laws of two or more states ~~which are~~ . *Such arrangements shall be* approved by the United States Secretary of Labor , in consultation with the state unemployment compensation agencies ~~as reasonably calculated~~ , to assure the prompt and full payment of compensation in such situations ~~and which~~ . *Such arrangements include provisions for :*

~~(1) a.~~ Applying the base period of a single state law to a claim involving the combining of an individual's wages and employment covered under two or more state unemployment compensation laws, and

~~(2) b.~~ Avoiding the duplicate use of wages and employment by reason of such combining.

~~(b) [Repealed.]~~

~~(c) Reimbursement of other state agency.~~ - 2. The Commission shall periodically reimburse any other state agency, up to the amount of benefit credits thus transferred to it by the Commission for payments actually made by such other state agency based on such transfers.

~~(d) Reimbursement of Commission.~~ - 3. Similarly, such other state agency shall periodically reimburse the Commission, for payments *if* actually made ~~by it~~ based on the benefit credits transferred to it by such other state agency.

~~(e) Accounts to which payments chargeable.~~ - B. Amounts paid under such reciprocal arrangement as is ~~authorized herein~~ by another state agency on behalf of the Commission shall, when reimbursed by the Commission, be chargeable ~~in every respect~~ to the same accounts and in the same amounts as if such benefits had been paid without regard to such reciprocal arrangement.

~~(f) Benefit Account Fund.~~ - C. Amounts paid under any such reciprocal arrangement by the Commission on behalf of another state agency shall be chargeable to the Commission's ~~Benefit Account Fund~~ *benefit account fund* and the corresponding reimbursements shall be credited to the same account.

Drafting Note: No change in law.

Article 3.

Extended Benefits.

Drafting Note; The next section is lengthy and all changes reflect only renumbering or USC citation additions.

§ ~~60.1-51.2~~ 60.2-610 . Extended benefits *defined* .— A. ~~1.~~ As used in this section Article , unless the context clearly requires otherwise, the term “extended benefit period” means a period which:

a. 1. Begins with the third week following a week for which there is a state “on” indicator; and

b. 2. Ends with either of the following weeks, whichever occurs later:

~~(1)~~ a. The third week after the first week for which there is a state “off” indicator; or

~~(2)~~ b. The thirteenth consecutive week of such period; however, no extended benefit period may begin by reason of a state “on” indicator before the fourteenth week following the end of a prior extended benefit period which was in effect with respect to this Commonwealth.

~~2.~~ B. “Rate of insured unemployment,” for purposes of paragraphs 8 and 9 of this subsection subsections H and I of this section , means the percentage derived by dividing:

a. 1. The average weekly number of individuals filing claims for regular compensation in this Commonwealth for weeks of unemployment with respect to the most recent, thirteen-consecutive-week period, as determined by the Commission on the basis of its reports to the United States Secretary of Labor, by

b. 2. The average monthly employment covered under this act for the first four of the most recent six completed calendar quarters ending before the end of such thirteen-week period.

~~3.~~ C. “Regular benefits” means benefits , other than extended benefits, payable to an individual under this act or under any other state law ~~(,~~ including benefits payable to federal civilian employees and to ex-servicemen pursuant to ~~5 U.S.C. Chapter 85) Chapter 85 (5 USC 8501 et seq.) of Title 5 of the United States Code other than extended benefits .~~

~~4.~~ D. “Extended benefits” means benefits ~~(,~~ including benefits payable to federal civilian employees and to ex-servicemen pursuant to ~~5 U.S.C. Chapter 85) Chapter 85 (5 USC 8501 et seq.) of Title 5 of the United States Code, payable to an individual under the provisions of this section § 60.2-611 for weeks of unemployment in his eligibility period.~~

~~5.~~ E. “Eligibility period” of an individual means the period consisting of the weeks in his benefit year which begin in an extended benefit period and, if his benefit year ends within such extended benefit period, any weeks thereafter which begin in such period.

~~6.~~ F.1. “Exhaustee” means an individual who, with respect to any week of unemployment in his eligibility period:

a. Has received, prior to such week, all of the regular benefits that were available to him under this act or any other state law ~~(,~~ including dependents’ allowances and benefits payable to federal civilian employees and ex-servicemen under ~~5 U.S.C. Chapter 85) Chapter 85 (5 USC 8501 et seq.) of Title 5 of the United States Code, in his current benefit year that includes such week;~~

b. His benefit year having expired prior to such week, has no, or insufficient, wages and/ or employment on the basis of which he could establish a new benefit year that would include such week; and

c. ~~(1)~~ (i) Has no right to unemployment benefits or allowances, as the case may be, under the Railroad Unemployment Insurance Act (45 USC 351 et seq.) , the Trade Expansion Act of 1962, the Automotive Products Trade Act of 1965 (19 USC 2001 et seq.) and such other federal laws as are specified in regulations issued by the United States Secretary of Labor ; , and ~~(2)~~ (ii) has not received and is not seeking unemployment benefits under the unemployment

compensation law of Canada ; ~~but~~ . However, if he is seeking such benefits and the appropriate agency finally determines that he is not entitled to benefits under such law he is considered an exhaustee.

2. For the purposes of ~~this subparagraph~~ *paragraph 1a of this subsection* , an individual shall be deemed to have received all of the regular benefits that were available to him although (i) as a result of a pending appeal with respect to wages or employment that were not considered in the original monetary determination in his benefit year, he may subsequently be determined to be entitled to added regular benefits, or (ii) he may be entitled to regular benefits with respect to future weeks of unemployment ; .

7. G. "State law" means the unemployment insurance law of any state, approved by the United States Secretary of Labor under 26 U.S.C. § 3304 of the ~~Internal Revenue Code of 1954~~ .

8. H. There is a "state 'on' indicator" for this Commonwealth for a week if the Commission determines, in accordance with the regulations of the United States Secretary of Labor, that for the period consisting of such week and the immediately preceding twelve weeks, the rate of insured unemployment (, not seasonally adjusted) , under this act:

a- 1. Equaled or exceeded 120 percent of the average of such rates for the corresponding thirteen-week period ending in each of the preceding two calendar years, and

b- 2. ~~(i)~~ a. Equaled or exceeded ~~four~~ five percent, provided that the determination of whether there has been a state trigger "on" indicator shall be made as if ~~paragraph 8~~ of this subsection did not contain ~~paragraph a 1~~ , if the rate of insured unemployment as defined in this subsection equaled or exceeded ~~five~~ six percent, and

~~(ii)~~ provided further That for weeks of unemployment beginning after September 25, 1982, the percentage figure "four" contained in ~~paragraph b (i)~~ shall be "five" and the percentage figure "five" in ~~paragraph b (i)~~ shall be "six";

Drafting Note: The stricken language is reflected in changes made elsewhere in this subsection.

b. Except that any week for which there would otherwise be a state "on" indicator shall continue to be such a week and shall not be determined to be a week for which there is a state "off" indicator.

9. I. There is a "state 'off' indicator" for this Commonwealth for a week if the Commission determines, in accordance with the regulations of the United States Secretary of Labor, that for the period consisting of such week and the immediately preceding twelve weeks the requirements of ~~paragraph 8~~ *subsection H of this section* have not been satisfied.

Drafting Note: The next section, like the previous one, is lengthy. All changes reflect only renumbering and USC citation additions.

~~B.~~ § 60.2-611. *Receipt of extended benefits.*— A. Except when the result would be inconsistent with the other provisions of this section, as provided in the regulations of the Commission, the provisions of this act which apply to claims for, or the payment of, regular benefits shall apply to claims for, and the payment of, extended benefits.

~~C.~~ B. An individual shall be eligible to receive extended benefits with respect to any week of unemployment in his eligibility period only if the Commission finds that ~~with respect to~~ *for* such week:

1. He is an "exhaustee" as defined in ~~paragraph 6~~ of subsection ~~A F~~ of this section § 60.2-610 .

2. He has satisfied the requirements of this act ~~title~~ for the receipt of regular benefits that are applicable to individuals claiming extended benefits, including not being subject to a disqualification for the receipt of benefits.

~~D.~~ C. The weekly extended benefit amount payable to an individual for a week of total unemployment in his eligibility period shall be ~~an amount~~ equal to the weekly benefit amount payable to him during his applicable benefit year.

~~E.~~ D. The total extended benefit amount payable to any eligible individual ~~with respect to~~ *for* his applicable benefit year shall be the least of the following amounts:

1. Fifty percent of the total amount of regular benefits which were payable to him under

this act ~~title~~ in his applicable benefit year;

2. Thirteen times his weekly benefit amount which was payable to him under this act for a week of total unemployment in the applicable benefit year; or

3. Thirty-nine times his weekly benefit amount which was payable to him under this act for a week of total unemployment in the applicable benefit year, reduced by the total amount of regular benefits which were paid { or deemed paid } to him under this act ~~with respect to~~ for the benefit year.

F. E. 1. Whenever an extended benefit period is to become effective in this Commonwealth as a result of a state "on" indicator, or an extended benefit period is to be terminated in this State *Commonwealth* as a result of state "off" indicators, the Commission shall make an appropriate public announcement.

2. Computations required by the provisions of ~~paragraph 2 of subsection A B~~ of this section § 60.2-610 shall be made by the Commission, in accordance with regulations prescribed by the United States Secretary of Labor.

3. An "on" or "off" indicator for this Commonwealth shall be determined without regard to paragraph ~~8a 1.~~ of subsection ~~A H~~ of this section § 60.2-610 for any period that waiver of such provisions is authorized under ~~S in Section 203 (e) (d) of Title II in P.L. 91-373~~ the Federal State Extended Unemployment Compensation Act (26 USC 3304) and any amendments thereto, or as authorized by any provision of federal law.

G. F. 1. Notwithstanding the provisions of subsection ~~B A~~ of this section, an individual shall be ineligible for payment of extended benefits for any week of unemployment in his eligibility period if the Commission finds that during such period:

a. He failed to accept any offer of suitable work or failed to apply for any suitable work, as defined under paragraph 3 of this subsection, to which he was referred by the Commission; or

b. He failed to actively engage in seeking work as prescribed under paragraph 5 of this subsection.

2. Any individual who has been found ineligible for extended benefits by reason of the provisions in paragraph 1 of this subsection shall also be denied benefits beginning with the first day of the week following the week in which such failure occurred and until he has been employed in each of four subsequent weeks, whether or not consecutive, and has earned remuneration equal to not less than four times the extended weekly benefit amount ; .

3. a. For purposes of this subsection, ~~the term "suitable work"~~ means, with respect to any individual, any work which is within the individual's capabilities ; ~~provided, that and for which the gross average weekly remuneration payable for the work shall exceed exceeds~~ exceeds the sum of:

(1) The individual's average weekly benefit amount as determined under subsection ~~D C~~ of this section, plus

(2) ~~The Any amount ; if any,~~ of supplemental unemployment benefits, as defined in section 501 (c) (17) (D) of the Internal Revenue Code of 1954 , payable to the individual for such week ; ~~and further, .~~

b. Such gross average weekly remuneration shall pay wages equal to the higher of:

(1) The minimum wages provided by section 6 (a) (1) of the Fair Labor Standards Act of 1938 (29 USC 201 et seq.) , without regard to any exemption; or

(2) The state or local minimum wage ; .

c. No individual, however, shall be denied extended benefits for failure to accept an offer or referral to any job which meets the definition of ~~suitability~~ suitable work as described ~~above~~ in paragraph 3a of this subsection if:

(1) The position was not offered to such individual in writing or was not listed with the employment service Job Service ; ~~or~~

(2) Such failure could not result in a denial of benefits under the definition of suitable work for regular benefit claimants in ~~subsection (e) paragraph 3 of § 60.1-58~~ 60.2-618 to the extent

that the criteria of suitability in that section are not inconsistent with the provisions of this paragraph; or

(3) The individual furnishes satisfactory evidence to the Commission that his prospects for obtaining work in his customary occupation within a reasonably short period are good. If the evidence is deemed satisfactory for this purpose, the determination of whether any work is suitable with respect to such individual shall be made in accordance with the definition of suitable work in ~~subsection (e) paragraph 3 of § 60.1-58 60.2-618~~ without regard to the definition specified by this paragraph.

4. Notwithstanding the provisions of *this subsection G* , no work shall be deemed to be suitable work for an individual which does not accord with the labor standard provisions required by section 3304 (a) 5 of the Internal Revenue Code of 1954 and set forth under ~~subsection (e) paragraph 3 of § 60.1-58 60.2-618~~ .

5. For the purposes of paragraph 1b of *this subsection G* , an individual shall be treated as actively engaged in seeking work during any week if:

a. The individual has engaged in a systematic and sustained effort to obtain work during such week, and

b. The individual furnishes tangible evidence that he has engaged in such effort during such week.

6. The ~~employment service~~ *Job Service* shall refer any claimant entitled to extended benefits under this act to any suitable work which meets the criteria prescribed in paragraph 3 of this subsection.

7. Notwithstanding any other provisions of this chapter, if the benefit year of any individual ends within an extended benefit period, the remaining balance of extended benefits that such individual would, but for this section, be entitled to receive in that extended benefit period, ~~with respect to~~ *for* weeks of unemployment beginning after the end of the benefit year, shall be reduced (, but not below zero) , by the product of the number of weeks for which the individual received any amounts as trade readjustment allowances within that benefit year, multiplied by the individual's weekly benefit amount for extended benefits.

~~H. G. 1.~~ Except as provided in paragraph 2 of this subsection, ~~on and after July 1, 1981,~~ an individual shall not be eligible for extended benefits for any week if:

a. Extended benefits are payable for such week pursuant to an interstate claim filed in any state under the interstate benefit plan, and

b. No extended benefit period is in effect for such week in such state.

2. Paragraph 1 of this subsection shall not apply ~~with respect to~~ *with respect to* the first two weeks for which extended benefits are payable (, determined without regard to this subsection) , pursuant to an interstate claim filed under the interstate benefit payment plan to the individual from the extended benefit account established for the individual with respect to the benefit year.

Drafting Note: No change in law.

Article 4.

Eligibility Criteria.

~~§ 60.1-52 60.2-612~~ . Benefit eligibility conditions.— An unemployed individual shall be eligible to receive benefits ~~with respect to~~ *for* any week only if the Commission finds that:

~~(a)~~ 1. He has , in the highest two quarters of earnings within his base period , ~~earned been~~ *paid* wages in employment for employers *that is* equal to not less than the lowest amount appearing in Column A of the "Benefit Table" appearing in ~~§ 60.1-47 60.2-602~~ on the line which extends through Division C *and* on which in Column B of the "Benefit Table" appears his weekly benefit amount ; ~~such~~ . ~~Such wages to~~ *shall* be earned in not less than two quarters.

Drafting Note: The new language reflects current procedure and conforms with reporting methods required by employers in paragraph 1 of 60.2-515.

~~(b)~~ 2.a. His total or partial unemployment is not due to a labor dispute in active progress or

to shutdown or start-up operations caused by such dispute which exists ~~(1)~~ (i) at the factory, establishment, or other premises { , including a vessel } , at which he is or was last employed, or ~~(2)~~ (ii) at a factory, establishment or other premises { , including a vessel } , either within or without this Commonwealth, which (a) is owned or operated by the same employing unit which owns or operates the premises at which he is or was last employed and (b) supplies materials or services necessary to the continued and usual operation of the premises at which he is or was last employed. This ~~subsection~~ paragraph shall not apply if it is shown to the satisfaction of the Commission that:

(1) He is not participating in or financing or directly interested in the labor dispute; and

(2) He does not belong to a grade or class of workers of which, immediately before the commencement of the labor dispute, there were members employed at the premises { , including a vessel } , at which the labor dispute occurs, any of whom are participating in or financing or directly interested in the dispute.

b. If ~~in any case~~ separate branches of work which are commonly conducted as separate businesses ~~in~~ at separate premises are conducted in separate departments of the same premises, each such department shall, for the purposes of this ~~subsection~~ paragraph , be deemed to be a separate factory, establishment or other premises. Mere Membership in a union, or the payment of regular dues to a bona fide labor organization, however, shall not alone constitute financing a labor dispute.

~~(e)~~ 3. He is not receiving, has not received or is not seeking unemployment benefits under an unemployment compensation law of any other state or of the United States; however, if the appropriate agency of such other state or of the United States finally determines that he is not entitled to such unemployment benefits, this ~~subsection~~ paragraph shall not apply.

~~(d)~~ 4. He is not on a bona fide paid vacation. If an individual is paid vacation pay for any week in an amount less than the individual's weekly benefit amount his eligibility for benefits shall be computed under the provisions of § ~~60.1-48~~ 60.2-603 .

~~(e)~~ 5. He has registered for work and thereafter has continued to report at an employment office in accordance with such regulations as the Commission may prescribe ; ~~except that the~~ . The Commission may, by regulation, waive or alter either or both of the requirements of this ~~subsection~~ paragraph as to ~~such~~ for certain types of cases or situations with respect to which when it finds that compliance with such requirements would be oppressive, or would be inconsistent with the purposes of this title.

~~(f)~~ 6. He has made a claim for benefits in accordance with ~~such~~ regulations as the Commission may prescribe.

~~(g)~~ 7.a. He is able to work, is available for work, and is actively seeking and unable to obtain suitable work. Every claimant who is totally unemployed shall report to the Commission the names of employers contacted each week in his effort to obtain work. The Commission may determine that an individual, whose usual and customary means of soliciting work in his occupation is through contact with a single hiring hall which makes contacts with multiple employers on behalf of the claimant, meets the requirement that he be actively seeking and unable to obtain suitable work by contacting that hiring hall alone. In areas of high unemployment, as determined by the Commission, the Commission has the authority to adjust the requirement that he be actively seeking and unable to obtain suitable work. This information may be subject to employer verification by the Commission through a program designed for that purpose.

b. An individual who leaves the normal labor market area of the individual for the major portion of any week is presumed to be unavailable for work within the meaning of this section. This presumption may be overcome if the individual establishes to the satisfaction of the Commission that the individual has conducted a bona fide search for work and has been reasonably accessible to suitable work in the labor market area in which the individual spent the major portion of the week to which the presumption applies.

~~(h)~~, ~~(i)~~ [Repealed.]

Drafting Note: No change in law.

§ ~~60.1-52.1~~ 60.2-613 . Benefits not denied to individuals in training with approval of Commission.— A. Notwithstanding any other provisions in this chapter, no No otherwise eligible individual shall be denied benefits for any week because he is in training with the approval of the Commission { , including training under section 302 of the Job Training Partnership Act } ,

nor shall such individual be denied benefits ~~with respect to~~ for any week in which he is in training with the approval of the Commission ~~(, including training under section 302 of the Job Training Partnership Act)~~ , by reason of the application of the provisions in ~~subsection (g) paragraph 7 of § 60.1-52 60.2-612~~ relating to availability for work, or the provisions of ~~subsection (e) paragraph 3 of § 60.1-58 60.2-618~~ relating to failure to apply for, or a refusal to accept, suitable work.

B. Notwithstanding any other provisions of this chapter, no otherwise eligible individual shall be denied benefits for any week because he ~~or she~~ is in training approved under Section ~~226 (a) (1) 2296~~ of the Trade Act ~~of 1974 (19 USC 2101 et seq.)~~ , nor shall such individual be denied benefits by reason of leaving work to enter such training, provided the work left is not suitable employment, or because of the application to any such week in training of provisions in this law (or any applicable federal unemployment compensation law), relating to availability for work, active search for work, or refusal to accept work.

C. For purposes of this section, the term "suitable employment" means, with respect to an individual, work of a substantially equal or higher skill level than the individual's past adversely affected employment ~~(, as defined for purposes of the Trade Act of 1974)~~ , and wages for such work at not less than eighty percent of the individual's average weekly wage as determined for the purposes of the Trade Act.

Drafting Note: No change in law.

~~§ 60.1-52.2 60.2-614~~ . Service required during immediate preceding benefit year in which individual received benefits.— No individual may receive benefits in a benefit year unless, subsequent to the beginning of the immediate preceding benefit year during which he received benefits, he performed service for an employer as defined in ~~§ 60.1-12 60.2-210~~ for remuneration during thirty days, whether or not such days were consecutive, and subsequently ~~becomes~~ became totally or partially separated from such employment.

Drafting Note: No change in law.

~~§ 60.1-52.3 60.2-615~~ . Benefits based on employment by state or political subdivision, certain hospitals, educational institutions and charitable, etc., organizations.— Benefits based on service in employment defined in ~~§ 60.1-14 (1) (b) and (e) subsection A of § 60.2-213~~ shall be payable in the same amount on the same terms and subject to the same conditions as benefits payable on the basis of other service subject to this act ; , except that:

A. 1. Benefits based on service in an instructional, research, or principal administrative capacity for an educational institution shall not be paid to an individual for any week of unemployment commencing during the period between two successive academic years or terms, or during a similar period between two regular but not successive terms, or during a period of paid sabbatical leave provided for in the individual's contract, if the individual performs such services in the first of such academic years or terms and if there is a contract or a reasonable assurance that such individual will perform services in any such capacity for any educational institution in the second of such academic years or terms.

2. The provisions of this subsection relating to the denial of benefits shall apply to an individual who performs such services on a part-time or substitute basis.

B. 1. Benefits based on service in any capacity, other than an instructional, research, or principal administrative capacity, for an educational institution shall not be paid to any individual for any week which commences during a period between two successive academic years or terms if such individual performs such services in the first of such academic years or terms and there is a reasonable assurance that such individual will perform such services in the second of such academic years or terms.

2. The provisions of this subsection relating to the denial of benefits shall apply to an individual who performs such services on a part-time or substitute basis.

3. If compensation is denied to any individual for any week which occurs during the period between academic years or terms under this subsection and such individual was not offered an opportunity to perform such services for the educational institution for the second of such academic years or terms, such individual shall be entitled to a retroactive payment of the compensation for each week for which the individual filed a timely claim for compensation and for which compensation was denied solely by reason of this subsection.

C. [Repealed.]

D. C. Benefits based on services performed in an educational institution while ~~in~~ the employ

~~of employed~~ by an educational service agency shall not be payable to any individual who provided such services under the same circumstances and subject to the same terms and conditions as described in subsections A, B and ~~F~~ E of this section. For purposes of this subsection the term "educational service agency" means a governmental agency or governmental entity which is established and operated exclusively for the purpose of providing such services to one or more educational institutions.

~~E. D.~~ Benefits based on services provided to or on behalf of an educational institution while in the employ of ~~employed~~ by a governmental entity or nonprofit organization shall not be payable to any individual who provided such services under the same circumstances and subject to the same terms and conditions as described in subsections A, B, ~~D~~ C and ~~F~~ E of this section.

~~F. E.~~ With respect to any ~~For~~ services described in subsections A and B of this section, compensation payable on the basis of such services shall be denied to any individual for any week which commences during an established and customary vacation period or holiday recess if such individual performs such services in the period immediately before such vacation period or holiday recess, and there is a reasonable assurance that such individual will perform such services in the period immediately following such vacation period or holiday recess.

Drafting Note: No change in law.

~~§ 60.1-52.4:~~ 60.2-616 . Benefits based on services in connection with sports.— Benefits based on services, substantially all of which consist of participating in sports or athletic events or training or preparing to so participate, shall not be paid to any individual for any week of unemployment which commences during the period between two successive sport seasons, or similar periods, if such individual performed such services in the first of such seasons, or similar periods, and there is a reasonable assurance that such individual will perform such services in the later of such seasons, or similar periods.

Drafting Note: No change in law.

~~§ 60.1-52.5:~~ 60.2-617 . Benefits denied to certain aliens.— A. Benefits shall not be paid on the basis of services performed by an alien unless such alien is ~~an individual who has been lawfully admitted for permanent residence or otherwise is permanently residing in the United States under color of law, including an alien who is was lawfully admitted for permanent residence at the time such services were performed, was lawfully present for purposes of performing such services, or was permanently and lawfully residing in the United States under color of law at the time such services were performed.~~ The provisions of this subsection shall include aliens who were lawfully present in the United States as a result of the application of the provisions of section 203 1153 (a) (7) or section 212 1182 (d) (5) of the Immigration and Nationality Act ; ~~provided, that (8 USC 1101 et seq.).~~ Additionally, any modifications to the provisions of section 3304 (a) (14) of the Federal Unemployment Tax Act as provided by Public Law 94-566 (26 USC 3301 et seq.) which specify other conditions or other effective date dates than stated herein for the denial of benefits based on services performed by aliens and which modifications are required to be implemented under state law as a condition for full tax credit against the tax imposed by the Federal Unemployment Tax Act, shall be deemed applicable under the provisions of this section.

Drafting Note: The new language reflects stricken language found elsewhere in this subsection and conforms with federal law.

B. Any data or information required of individuals claiming benefits to determine whether benefits are not payable to them because of their alien status shall be uniformly required from all applicants for benefits.

C. In the case of an individual whose claim for benefits would otherwise be approved, no determination that benefits to such individual are not payable because of his alien status shall be made except upon a preponderance of the evidence.

Drafting Note: No change in law.

~~§ 60.1-58~~ 60.2-618 . Disqualification for benefits.— An individual shall be disqualified for benefits upon separation from the last employing unit for whom he has worked thirty days or from any subsequent employing unit:

~~(a)~~ 1. For any week benefits are claimed until he has performed services for an employer during thirty days, whether or not such days are consecutive, and subsequently becomes totally or partially separated from such employment, if the Commission finds such individual is unemployed because he left work voluntarily without good cause. As used in this chapter the term "good cause" shall not include (i) the ~~voluntary~~ voluntarily leaving of work with an employer to become self-employed, or (ii) the ~~voluntary~~ voluntarily leaving of work with an employer to accompany or to join his or her spouse in a new locality. An individual shall not be

deemed to have voluntarily left work ; solely because the separation was in accordance with a seniority-based policy.

(b) 2. For any week benefits are claimed until he has performed services for an employer during thirty days, whether or not such days are consecutive, and subsequently becomes totally or partially separated from such employment, if the Commission finds such individual is unemployed because he has been discharged for misconduct connected with his work.

(e) 3.a. If it is determined by the Commission that such individual has failed, without good cause, either to apply for available, suitable work when so directed by the employment office or the Commission or to accept suitable work when offered him. The disqualification shall commence with the week in which such failure occurred, and shall continue for the period of unemployment next ensuing until he has performed services for an employer during thirty days, whether or not such days are consecutive, and subsequently becomes totally or partially separated from such employment.

b. In determining whether or not any work is suitable for an individual, the Commission shall consider the degree of risk involved to his health, safety and morals, his physical fitness and prior training, his experience, his length of unemployment and the accessibility of the available work from his residence.

c. ~~Notwithstanding any other provisions of this title, no~~ No work shall be deemed suitable and benefits shall not be denied under this title to any otherwise eligible individual for refusing to accept new work under any of the following conditions:

- (1) If the position offered is vacant due directly to a strike, lockout, or other labor dispute;
- (2) If the wages, hours, or other conditions of the work offered are substantially less favorable to the individual than those prevailing for similar work in the locality; or
- (3) If as a condition of being employed the individual would be required to join a company union or to resign from or refrain from joining any bona fide labor organization.

(d) 4. For fifty-two weeks, beginning with the date of the determination or decision, if the Commission finds that such individual, within thirty-six calendar months immediately preceding such determination or decision, has made a false statement or representation knowing it to be false, or has knowingly failed to disclose a material fact, to obtain or increase any benefit or payment under this title, the unemployment compensation of any other state, or any other program of the federal government which is administered in any way under this title, either for himself or any other person. Additionally, such individual shall be ineligible for benefits until he has repaid the Commission ~~such~~ the sum which has been fraudulently obtained.

(e) 5. While imprisoned or confined in jail. Additionally, upon a conviction and after his release from prison or jail such individual shall be disqualified for benefits for any weeks such individual is separated from the work of his former employer if such separation arose as a result of the unlawful act and his absence due to confinement caused a disruption of the employer's operations.

Drafting Note: No change in law.

Article 5.

Claims Adjudication.

§ ~~60.1-61~~ 60.2-619 . Determinations and decisions by deputy; appeals therefrom.— A.1. A representative designated by the Commission ; ~~and hereinafter referred to as a deputy,~~ shall promptly examine the claim ~~and, on~~ . On the basis of the facts found by him, ~~the deputy~~ shall either :

a. Determine whether or not such claim is valid, and if valid, the week with respect to which benefits shall commence, the weekly benefit amount payable and the maximum duration thereof ; ; or

b. ~~Shall~~ Refer such claim or any question involved therein to any appeal tribunal or to the Commission, which tribunal or Commission shall make its determination ~~with respect thereto~~ in accordance with the procedure described in § ~~60.1-62~~ 60.2-620 .

2. ~~In any case in which~~ When the payment or denial of benefits will be determined by the provision of ~~subsection (b) paragraph 2 of § 60.1-62 60.2-612~~ the deputy shall promptly transmit his full finding of fact with respect to that subsection to any appeal tribunal, which ~~tribunal~~ shall make its determination ~~with respect thereto~~ in accordance with the procedure described in § ~~60.1-62 60.2-620~~ .

B. Upon the filing of an initial claim for benefits, the Commission shall cause an informatory notice of such filing to be mailed to the most recent thirty-day employing unit of the claimant and all subsequent employing units, and after ~~January 1, 1981~~, any reimbursable employing units who may be liable for reimbursement to the Commission for any benefits paid ; ~~but~~ . However, the failure to furnish such notice shall not have any effect upon the claim for benefits.

C. Notice of determination upon a claim shall be promptly given to the claimant by ~~delivery thereof delivering~~ or by mailing such notice to the claimant's last known address. In addition, notice of any determination which involves the application of the provisions of § ~~60.1-58 60.2-618~~ , together with the reasons therefor, shall be promptly given in the same manner to the most recent thirty-day employing unit by whom the claimant was last employed and any subsequent employing unit who is a party ~~thereto~~ . The Commission may dispense with the giving of notice of any determination to any employing unit and such employing unit shall not be entitled to such notice if it has failed to indicate prior to the determination, as required by regulation promulgated by the Commission, that the claimant may be ineligible or disqualified under any provision of this title. The deputy shall promptly notify the claimant of any decision made by him at any time which in any manner denies benefits to the claimant for one or more weeks.

D. ~~Such determination or decision shall be final unless the claimant or any such employing unit ; files an appeal from such determination or decision (i) within twenty-one calendar days after the delivery of such notification, or (ii) within twenty-one calendar days after such notification was mailed to his last known address, or (iii) within twenty-one days after such notification was mailed to the last known address of an interstate claimant ; files an appeal from such determination or decision, such determination or decision shall be final . For good cause shown the twenty-one-day period may be extended.~~

Drafting Note: New language reflects stricken language elsewhere in this subsection.

E. ~~Notwithstanding any other provision of this chapter, benefits~~ Benefits shall be paid promptly in accordance with a determination or redetermination under this chapter, or decision of an appeal tribunal, the Commission, the Board of Review or a reviewing court under §§ ~~60.1-67.1 60.2-625 and 60.1-69 60.2-631~~ upon the issuance of such determination, redetermination or decision (, regardless of the pendency of the period to file an appeal ; or petition for judicial review that is provided ~~with respect thereto~~ in this chapter, or the pendency of any such appeal or review), ~~unless and~~ . ~~Such benefits shall be paid unless or until such determination, redetermination or decision has been modified or reversed by a subsequent redetermination or decision, in which event benefits shall be paid or denied for weeks of unemployment thereafter in accordance with such modifying or reversing redetermination or decision. If a decision of an appeal tribunal allowing benefits is affirmed in any amount by the Commission, benefits shall continue to be paid until such time as a court decision has become final so that no further appeal can be taken. If the Commission's decision is finally modified or reversed to deny benefits, the modification or reversal shall apply to any weeks of unemployment that begin after the final decision ; provided further, that if . If an appeal is taken from the Commission's decision, benefits paid shall result in a benefit wage charge to the account of the employer under § ~~60.1-70 60.2-530~~ only when, and as of the date on which, as the result of an appeal, the courts finally determine that the Commission should have awarded benefits to the claimant or claimants involved in such appeal.~~

Drafting Note: No change in law.

§ ~~60.1-62 60.2-620~~ . Hearing and decision on appeal.— A. Appeals filed under § ~~60.1-61 60.2-619~~ shall be heard by an appeal tribunal appointed pursuant to § ~~60.1-63 60.2-621~~ . Such appeal tribunal, after affording the claimant and any other parties ~~thereto~~ reasonable opportunity for a fair hearing, shall have jurisdiction to consider all issues with respect to the claim since the initial filing thereof ; ~~and~~ . ~~Such tribunal~~ shall affirm, set aside, reverse, modify, or alter the findings of fact and decision of the deputy, and may enter such order or decision with respect to the claim ~~since the initial filing thereof~~ as such appeal tribunal finds should have been entered ; ~~provided, however, that~~ . However, no such order or decision shall affect benefits already paid except in accordance with the provisions of § ~~60.1-132 60.2-633~~ .

B. The parties shall be duly notified of such tribunal's decision, together with its reasons therefor, which shall be deemed to be the final decision of the Commission, unless within twenty-one days after the date of notification or mailing of such decision, further appeal is initiated pursuant to § ~~60.1-64 60.2-622~~ ; ~~provided, however, that~~ . However, for good cause shown

the twenty-one-day period may be extended.

Any such decision by an appeal tribunal involving whether an employing unit constitutes an employer or whether services performed for or in connection with the business of an employing unit constitute employment for such employing unit from which no appeal is initiated shall be conclusive in any subsequent judicial proceedings involving liability for contributions by the Commission against any employing unit which was a party to the proceedings had before such appeal tribunal.

Drafting Note: The stricken language is repetitious of language found in § 60.2-622.

§ ~~60.1-63~~ 60.2-621 . Appeal tribunals.— ~~To~~ In order to hear and decide disputed claims expeditiously , the ~~Commission~~ Commissioner shall establish one or more impartial appeal tribunals consisting in each case of either (i) a salaried examiner or (ii) a body tribunal consisting of three members, one of whom shall be a salaried examiner, who shall serve as chairman, one of whom shall be a representative of employers and the other of whom shall be a representative of employees ; ~~each~~ . Each of the latter two members of the tribunal in (ii) of this section shall serve at the pleasure of the ~~Commission~~ Commissioner and be paid a fee of not more than ten dollars per day of active service on such tribunal plus necessary expenses. No person shall participate on behalf of the Commission in any case in which he is an interested party. The ~~Commission~~ Commissioner may designate alternates to serve in the absence or disqualification of any member of an appeal tribunal. The chairman shall act alone in the absence or disqualification of any other member and his alternates. In no case shall the hearings proceed unless the chairman of the appeal tribunal is present.

Drafting Note: No change in law.

§ ~~60.1-64~~ 60.2-622 . Commission review.— A. The Commission (i) may on its own motion affirm, modify, or set aside any decision of an appeal tribunal on the basis of the evidence previously submitted in such case, or direct the taking of additional evidence, or (ii) shall permit any of the parties to such decision to initiate further appeals before it. The Commission may remove to itself or transfer to another appeal tribunal the proceedings on any claim pending before an appeal tribunal. Any proceeding so removed to the Commission shall be heard in accordance with the requirements of § ~~60.1-62~~ 60.2-620 . The Commission shall promptly notify the interested parties of its findings and decision.

B.1. Any decision of the Commission, upon a hearing on appeal, shall become final ten days after the date of notification or mailing thereof , and judicial review thereof shall be permitted the claimant or any interested party claiming to be aggrieved thereby . The Commission shall be deemed to be a party to any judicial action involving any such decision, and shall be represented in any such judicial action by the Office of the Attorney General.

2. Any such decision by the Commission involving (i) whether an employing unit constitutes an employer or (ii) whether services performed for or in connection with business of an employing unit constitute employment for such employing unit , from which no judicial review is had pursuant to § ~~60.1-67~~ § 60.2-625, shall be conclusive in any subsequent judicial proceedings involving liability for ~~contributions~~ taxes by the Commission against any employing unit which was a party to the proceedings ~~had~~ held before the Commission.

C. The Commissioner ; ~~appointed pursuant to § 60.1-31~~ shall have the power to designate a special examiner to hear appeals to the Commission under this section ; ~~and~~ . The Commissioner may authorize and empower such special examiner to decide any ~~such~~ appeal so heard, in which event the decision of ~~such~~ the special examiner shall be the final decision of the Commission under this section, subject to judicial review under § ~~60.1-67~~ § 60.2-625 .

Drafting Note: No change in law.

§ ~~60.1-65~~ 60.2-623 . Procedure generally; confidentiality of information.— A. The manner in which disputed claims shall be presented, the reports ~~thereon~~ required from the claimant and from employers, and the conduct of hearings and appeals before any deputy, appeal tribunal or the Commission shall be in accordance with regulations prescribed by the Commission for determining the rights of the parties ; ~~whether or not such~~ . Such regulations need not conform to common law or statutory rules of evidence and other technical rules of procedure. A full and complete record shall be kept of all proceedings in connection with a disputed claim. All testimony at any hearing upon a disputed claim shall be recorded, but need not be transcribed unless the disputed claim is further appealed.

B. Information furnished the Commission under the provisions of this chapter shall not be published or be open to public inspection, other than to public employees in the performance of their public duties ; ~~nor~~ . Such information shall not be used in any judicial or administrative proceeding other than one arising out of the provisions of this title ; ~~provided, however, that~~ .

However, the Commission may, in its discretion, furnish copies of the transcript of hearings to any party thereto .

Drafting Note: No change in law.

§ ~~60.1-66~~ 60.2-624 . Witness fees expenses .— Witnesses subpoenaed pursuant to this chapter shall be allowed fees expenses at a rate fixed by the Commission. Such fees expenses shall be deemed a part of the expense of administering this title.

Drafting Note: No change in law.

§ ~~60.1-67.1~~ 60.2-625 Judicial review.— A. Within ten days after the decision of the Commission upon a hearing pursuant to § ~~60.1-64~~ 60.2-622 has become final, any party aggrieved thereby may secure judicial review thereof by commencing an action in the circuit court of the county or of the city ; ~~or if the city has no circuit court, then in the circuit court of the county in which such city is geographically located~~; in which the individual who filed the claim was last employed. In such action against the Commission ~~for the review of its decision~~ , the Commission and any other party to the administrative procedures before the Commission shall be named a defendant in a petition for judicial review. Such petition shall also state the grounds upon which a review is sought, shall be served upon a member of the Commission or upon such person as the Commission may designate, and such service shall be deemed completed service on all parties. There shall be left with the party so served as many copies of the petition as there are defendants, and the Commission shall forthwith mail one such copy to each such defendant. With its answer, the Commission shall certify and file with the court all documents and papers and a transcript of all testimony taken in the matter, together with its findings of fact and decision therein. In any judicial proceedings under this chapter, the findings of the Commission as to the facts, if supported by evidence and in the absence of fraud, shall be conclusive, and the jurisdiction of such court shall be confined to questions of law. Such actions and the questions so certified shall be heard in a summary manner at the earliest possible date. An appeal may be taken from the decision of such court to the Court of Appeals in conformity with the general law governing appeals in equity cases Part Five A of the Rules of Court and other applicable laws .

Drafting Note: New language cites proper legal reference.

B. From any circuit court decision involving (i) the provisions of § ~~60.1-52~~ 60.2-612 or § ~~60.1-58~~ 60.2-618 ~~or~~ , (ii) whether an employing unit constitutes an employer or (iii) whether services performed for or in connection with the business of an employing unit constitute employment for such employing unit, the Court of Appeals shall have jurisdiction to review such decision regardless of the amount involved in any claim for benefits. It shall not be necessary, in any proceeding under this chapter, to enter exceptions to the rulings of the Commission or an appeal tribunal, and no bond shall be required upon an appeal to any court. Upon the final determination of such judicial proceeding, the Commission shall administer the Unemployment Compensation Fund in accordance with such determination.

C. ~~Notwithstanding any other provision of law, the~~ The Commission shall have the right to appeal a decision of a circuit court in any proceeding under this chapter.

Drafting Note: No change in law.

§ ~~60.1-41~~ 60.2-626 . Oaths and witnesses; subpoenas.— In the discharge of the duties imposed by this title, the chairman of an appeal tribunal and any duly authorized representative or member of the Commission shall have power to administer oaths and affirmations, take depositions, certify to official acts, and issue subpoenas to compel the attendance of witnesses and the production of books, papers, correspondence, memoranda, and other records deemed necessary as evidence in connection with a disputed claim or the administration of this title.

Drafting Note: No change in law.

§ ~~60.1-42~~ 60.2-627 . Failure to obey subpoenas; orders of court.— In case of contumacy by, or refusal to obey a subpoena issued to any person, any court of this State Commonwealth within the jurisdiction of which the inquiry is carried on or within the jurisdiction of which such person guilty of contumacy or refusal to obey is found or resides or transacts business, upon application by the Commission or its duly authorized representative, shall have jurisdiction to issue to such person an order requiring such person to appear before an appeal tribunal, a commissioner, the Commission, or its duly authorized representative, ~~there in order to produce evidence if so ordered or there to give testimony touching concerning the matter under investigation or in question ; and any . Any failure to obey such court order of the court may be punished by the court as a contempt thereof . Any person subpoenaed by the Commission who shall , without just cause, fail or refuse fails or refuses to attend and testify or to answer to any lawful inquiry or to produce books, papers, correspondence, memoranda and other records, if in when it is within his power so to do so , in obedience to the subpoena of the Commission, shall be guilty of a Class 1 misdemeanor ; and, upon conviction shall be subject to a fine of not~~

more than one thousand dollars or to imprisonment for a term of not more than one year, or both; each . Each day such violation continues shall be deemed to be a separate offense.

Drafting Note: New language clarifies or reflects stricken language found elsewhere in subsection.

§ ~~60.1-43~~ 60.2-628 . Protection against self-incrimination.— No person shall be excused from attending and testifying or from producing books, papers, correspondence, memoranda, and other records before the Commission or in obedience to the subpoena of the Commission or any member thereof or any duly authorized representatives of the Commission in any cause or proceeding before the Commission, on the ground that the testimony or evidence, documentary or otherwise, required of him may tend to incriminate him or subject him to a penalty or forfeiture ; but . However, no individual shall be prosecuted or subjected to any penalty or forfeiture for or on account of any transaction, matter, or thing concerning which he is compelled, after having claimed his privilege against self-incrimination, to testify or produce evidence, documentary or otherwise, except that such individual so testifying shall not be exempt from prosecution and punishment for perjury committed in so testifying.

Drafting Note: The stricken language removes obsolete language.

§ ~~60.1-68~~ 60.2-629 . Redetermination of claims.— Notwithstanding any other provisions of this title, the Commission may, at any time within one year from the date the deputy's determination becomes final pursuant to § ~~60.1-61~~ 60.2-619 , redetermine any ~~claim decided~~ *monetary determination issued* by a deputy ~~respecting from~~ which no appeal was taken by the claimant from the determination of such deputy . Notice of any such redetermination shall be given promptly to the interested parties, and an appeal may be had from such redetermination ~~may be filed~~ within the time and in the manner prescribed for an appeal from any original determination, and if . If no such appeal is filed such redetermination shall be final. Any redetermination hereunder shall be limited to ~~claims concerning which~~ *monetary determinations containing (i) an error in computation has occurred, or that (ii) newly discovered wages of the claimant pertinent to such determination but not considered in connection therewith have been newly discovered .*

Drafting Note: New language reflects stricken language found elsewhere in section or clarifies terms.

§ ~~60.1-68.1~~ 60.2-630 . Authority to set aside or vacate determinations and decisions.— The Commission may, in its discretion, at any time before a determination or decision becomes final pursuant to §§ ~~60.1-61~~ 60.2-619 , ~~60.1-63~~ 60.2-621 , or § ~~60.1-64~~ 60.2-622, with good cause set aside or modify any such determination or decision.

Drafting Note: No change in law.

Drafting Note: The next section is lengthy. All changes reflect renumbering or proper Code citations.

§ ~~60.1-69~~ 60.2-631 . Board of Review.— A. The ~~Commission~~ *Commissioner* , in its *his* discretion, is hereby authorized to appoint a Board of Review ; consisting of three members, one of whom shall be designated chairman ; for a term of six years ; ~~except that the~~ . The terms of the members first taking office shall be two, four, and six years, respectively, as designated by the ~~Commission~~ *Commissioner* at the time of the appointment ; and ~~except that vacancies~~ . *Vacancies* shall be filled by appointment by the ~~Commission~~ *Commissioner* for the unexpired term. During his term of membership on the Board no member shall serve as an officer or committee member of any political organization. The members of the Board shall be ~~paid a compensation to be compensated in a manner~~ determined by the Commission. The Commission shall furnish the Board such stenographic and clerical assistance as the Board may require. All compensation of the members of the Board and all necessary expenses for the operation thereof shall be paid out of the administrative fund provided for in §§ ~~60.1-112 to 60.1-118~~ 60.2-306 through 60.2-309 and §§ 60.2-311 through 60.2-313 . The ~~Commission~~ *Commissioner* may at any time, after notice and hearing, remove any member for cause. The ~~Commission~~ *Commissioner* may, after thirty days' notice to the members of the Board ; and upon a finding that the Board is no longer needed, abolish the same.

B.1. The Board shall meet upon the call of the chairman and . It shall have the same powers and perform the same functions vested in the Commission in this title for review of decisions by an appeal tribunal, including the power to administer oaths and affirmations, take depositions, certify to official acts, and issue subpoenas to compel the attendance of witnesses and the production of books, papers, correspondence, memoranda and other records deemed necessary as evidence in connection with disputed claims.

2. The Board may hold its hearings in the county or city where the claimant was last employed, except that hearings involving the provisions of subsection ~~(b)~~ paragraph 2 of § ~~60.1-52~~ 60.2-612 shall be held in the county or city where the claimant was last employed ; and

when . When the same or substantially similar evidence is relevant and material to matters in issue in claims by more than one individual or in claims by a single individual with respect to two or more weeks of unemployment, the same time and place for considering each such claim may be fixed, hearings thereon jointly conducted, and a single record of the proceedings made.

C. The Commission may issue such regulations as it deems necessary for the procedure of the Board in the conduct of its hearings. During the time the Board is organized under authority of the ~~Commission~~ *Commissioner* , the Commission shall have no jurisdiction under § 60.1-64 60.2-622 . Any decision of the Board shall become final ten days after the date of notification or mailing thereof and judicial review thereof shall be permitted the claimant, the Commission or any interested party claiming to be aggrieved thereby, and in . In any judicial action involving any such decision the Commission shall be represented by the *Office of the Attorney General*. Any decision of the Board from which no judicial review is sought within the time prescribed in § 60.1-67 60.2-625 shall be conclusive against any party to the hearing before the Board and the Commission in any subsequent judicial proceedings involving liability for ~~contributions~~ taxes under this title.

D. Within the time specified in § 60.1-67 60.2-625 the Commission, or any party to the proceedings before the Board, may obtain judicial review thereof by filing in the circuit court of the county or city in which the individual who filed the claim was last employed, in the Commonwealth, a petition for review of such decision and in . In any such proceeding any other party to the proceeding shall be made a party respondent. The Commission shall be deemed to be a party to any such proceeding. The petition need not be verified. A copy of such petition shall be served upon the Commission and each party to the proceeding ~~had held~~ before the Board at least thirty days prior to the placing of the petition upon the docket. The mailing of a copy of such petition to each party thereto at his last known address shall be sufficient service thereof . The Commission shall file along with its petition or answer a certified copy of the record of the case, including all documents and papers and a transcript of all testimony taken in the matter, together with the Board's findings, conclusions and decision therein.

E. In any proceeding under this section the Board's findings of the Board as to the facts, if supported by the evidence and in the absence of fraud, shall be conclusive and the jurisdiction of the court shall be confined to questions of law. The court may order additional evidence to be taken by the Board, which such additional evidence, findings of fact or conclusions, together with the additional transcript of the record, shall be certified by the chairman of the Board and filed by him with the court. Such petition for review shall be heard in a summary manner and shall have preference over all other cases on the docket, except cases in which the Commonwealth is a party.

F. An appeal may be taken from the decision of such court to the Court of Appeals in conformity with general law governing appeals in equity cases Part Five A of the Rules of Court and other applicable laws . From any such decision involving (i) the provisions of § 60.1-52 60.2-612 or § 60.1-58 60.2-618 or , (ii) whether an employing unit constitutes an employer or (iii) whether services performed for or in connection with the business of an employing unit constitute employment for such employing unit, the Court of Appeals shall have jurisdiction to review such decision regardless of the amount involved in any claim for benefits. It shall not be necessary, in any proceeding before the Board, to enter exceptions to its ruling, and no bond shall be required upon any appeal to any court. Upon the final determination of such judicial proceeding, the Board shall enter an order in accordance with such determination.

Drafting Note: No change in law.

Article 6.

Violations, Penalties, and Liabilities.

§ 60.1-120 60.2-632 . False statements, etc., to obtain or increase benefits.— Whoever makes a false statement or representation knowing it to be false or knowingly fails to disclose a material fact, with intent to obtain or increase any benefit or other payment under this title, the unemployment compensation act of any other state, or any program of the federal government which is administered in any way under this title, either for himself or for any other person, shall be guilty of a Class 1 misdemeanor and on conviction thereof shall be punished accordingly . Each such false statement or representation or failure to disclose a material fact shall constitute a separate offense.

Drafting Note: No change in law.

§ 60.1-132 60.2-633 . Receiving benefits to which not entitled.— Any person who has received

any sum as benefits under this title to which he was not entitled shall be liable to repay such sum to the Commission. In the event the claimant does not refund the overpayment, the Commission shall deduct from any future benefits such sum payable to him under this title unless overpayment occurred due to administrative error, in which case the Commission shall deduct only fifty percent of the payable amount for any future week of benefits claimed, rounded down to the next lowest dollar until the overpayment is satisfied. Administrative error shall not include decisions reversed in the appeals process. In addition, the overpayment may be collectible without interest by civil action in the name of the Commission. The Commission may, for good cause, determine as uncollectible and purge from its records any benefit overpayment which remains unpaid after the expiration of seven years from the date such overpayment was determined, or immediately upon the death of such person or upon his discharge in bankruptcy occurring subsequently to the determination of overpayment. Any existing overpayment balance not equal to an even dollar amount shall be rounded to the next lowest even dollar amount.

Drafting Note: No change in law.

§ ~~60.1-133~~ 60.2-634 . Receiving back pay after reinstatement.— Whenever the Commission finds that a discharged employee has received back pay at his customary wage rate from his employer after reinstatement such employee shall be liable to repay ~~the any~~ benefits ; ~~if any,~~ paid to such person during the time he was unemployed. ~~In any case in which under this section~~ *When such* an employee is liable to repay benefits to the Commission, such sum shall be collectible without interest by civil action in the name of the Commission.

Drafting Note: No change in law.

§ ~~60.1-134~~ 60.2-635 . Deprivation of further benefits.— Any person who has been finally convicted under this chapter shall be deprived of any further benefits for the one-year period next ensuing after the date of conviction.

Drafting Note: No change in law.

2. That Title 60.1, consisting of chapters numbered 1 through 11, containing sections numbered 60.1-1 through 60.1-134, is repealed on January 1, 1987.

3. That this act shall become effective January 1, 1987.

