

**FINAL REPORT OF THE JOINT SUBCOMMITTEE
STUDYING**

**THE FUNDING REQUIREMENTS
OF THE VIRGINIA
UNEMPLOYMENT
COMPENSATION ACT**

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



SENATE DOCUMENT NO. 22

**COMMONWEALTH OF VIRGINIA
RICHMOND
1996**

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Senator Richard J. Holland
Senator Jackson E. Reasor, Jr.
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Table of Contents

	Page
I. Introduction	1
II. Overview of the Program.....	2
III. VEC Briefing.....	3
IV. Benefit Levels	4
V. Recommendations.....	5

Appendices

- A--Senate Joint Resolution No. 272 (1995)
- B--VEC presentation charts
- C--VEC briefing paper
- D--Draft legislation: benefit levels
- E--Draft legislation: study resolution

**Report of the Joint Subcommittee
Studying the Funding Requirements of the
Virginia Unemployment Compensation Act
to
The Governor and the
General Assembly of Virginia
Richmond, Virginia
1996**

TO: The Honorable George Allen, Governor,
and
the General Assembly of Virginia

I. INTRODUCTION

Adopted by the 1995 Session of the General Assembly, Senate Joint Resolution No. 272 (Appendix A) continued the Joint Subcommittee Studying the Funding Requirements of the Virginia Unemployment Compensation Act ("the Act"). The joint subcommittee continued a tradition of the Virginia Employment Commission (VEC) briefing members on the unemployment insurance trust fund's current and projected adequacy. In addition, the subcommittee has often reviewed and recommended major revisions to the Act, as proposed from time to time by the VEC and business and labor representatives, particularly with regard to benefit levels.

The following General Assembly members were appointed to the joint subcommittee: Senators Schewel from Lynchburg, Benedetti from Richmond, Chichester from Fredericksburg, R.J. Holland from Windsor, and Reasor from Bluefield, together with Delegates Croshaw from Virginia Beach, D.C. Jones from Richmond, J.C. Jones from Norfolk, Nelms from Suffolk, and Newman from Lynchburg. Senator Schewel served as Chairman.

The joint subcommittee met in Richmond on December 1, 1995, to receive the VEC's trust fund briefing, presented by Commissioner Kenneth A. Bolles. The panel also considered a proposal to revise the unemployment benefit tables, as recommended by a coalition of industry organizations.

With September's unemployment rate at 4.5 percent, the subcommittee learned that the Commonwealth's rate was at its lowest level in five years. In terms of trust fund solvency, the panel was advised that as of June 30, 1995, the fund was at nearly 80 percent of solvency. A reduction in total benefit payments and in extended benefit payments from 1994 to 1995 (no extended benefits were tapped in 1995) further reflected the general overall health of the state and national economies in 1995.

Noting the economy's relative strength, a coalition of employer associations presented the joint subcommittee with a proposal to increase the minimum and maximum unemployment benefit levels. After reviewing the VEC's analysis of the impact of the proposal, the panel recommended that legislation be presented to the 1996 Session of the General Assembly to increase the minimum weekly benefit amount (WBA) from \$65 to \$70 per week and to increase the maximum WBA from \$208 to \$224.

II. OVERVIEW OF THE PROGRAM

The Federal-State Unemployment Insurance System. The Federal Unemployment Insurance Tax Act (FUTA) was a core component of the federal New Deal legislation passed during the 1930s. FUTA established a federally mandated, state-administered program providing temporary financial relief to working Americans involuntarily unemployed.

In Virginia, qualifying employees who become unemployed through no fault of their own are entitled to weekly benefits prescribed by state law. To qualify, Virginia employees must have earned at least \$3,250 in total wages in two of the last four calendar quarters immediately preceding the quarter in which they became unemployed. At this minimum-qualifying level, such employees would receive a weekly benefit amount of \$65; the maximum weekly benefit is currently set at \$208.

Virginia Program Administration. The Virginia Employment Commission administers the Commonwealth's unemployment insurance program. Title 60.2 of the Virginia Code prescribes the VEC's duties, which include (i) collecting taxes to fund the program, (ii) processing and paying benefit claims, (iii) providing administrative adjudication of contested claims and (iv) ensuring that the unemployment insurance trust fund is adequately funded. The VEC has additional duties which include operating a job service program, providing employment and unemployment statistics, and implementing the federal Job Training Partnership Act.

The VEC's administrative costs are paid from FUTA payroll taxes collected from Virginia employers by the Internal Revenue Service. These moneys are deposited in the Employment Security Administrative Account (ESAA) for appropriation by Congress and allocation by the U.S. Department of Labor (DOL). The VEC administrative funding level is based upon DOL's estimate of VEC's administrative expenses.

Trust fund taxes and benefit payments. Unemployment compensation benefits are paid from a trust fund comprised of taxes collected by the VEC from Virginia employers. It is used solely for paying unemployment compensation benefits to unemployed Virginians. Virginia employers with one or more employees pay trust fund taxes on employee wages up to \$8,000. The taxes are "experience rated," i.e., those employers with higher levels of qualifying claims will pay higher tax rates. The minimum tax rate for Virginia's employers is 0.1 percent; the maximum is 6.2 percent. New employers, i.e., those without sufficient experience, are initially charged a tax rate of 2.5 percent.

Employers are also charged a "pool tax" to cover benefits paid out of the trust fund that cannot be charged to specific employers. Pool costs include (i) benefit payments made to employees of employers no longer in business and (ii) coverage of benefit payment costs that cannot be recovered from maximum-rated employers to whom they are attributable because of the 6.2 percent cap. In recent years, pool costs constituted 20 to 50 percent of total benefits. If the trust fund adequacy level is at 50 percent or more, however, pool taxes are offset by interest earned on the trust fund. The trust fund is also supplemented by a 0.2 percent "fund-building" tax whenever the fund's adequacy level drops below 50 percent.

III. VEC BRIEFING

The presentation by Commissioner Bolles to the joint subcommittee highlighted a general overall improvement in key unemployment statistics from 1994 to 1995. The VEC's graphical presentation appears as Appendix B. Data comparing 1994 and 1995 revealed that:

- Unemployment rates in 1995 have been below the same-month 1994 rates.
- Final payments to claimants in 1995 generally have been well below the 1994 levels.
- Overall benefit payouts were lower in 1995 than in 1994.
- There were no payments of extended benefits in 1995, compared with \$19.8 million in 1994.

Trust fund figures also showed improvement in 1995. The VEC is required to make a trust fund adequacy calculation each July 1, pursuant to § 60.2-533. The statutory formula is used to calculate how much money the trust fund would need to pay unemployment compensation benefits for an eighteen-month period if (i) benefit payments were at the highest level recorded during the past 25 years and (ii) the trust fund received no income during this interval.

The VEC reported a June 30, 1995, trust fund adequacy level of 79.3 percent, an increase from the 1994 level of 69.7 percent, and from 1993's 64 percent. The projected December 31, 1995, trust fund balance was \$766 million, up from \$641 million at the end of 1994. Trust fund data also revealed that:

- tax revenue improved in 1995 with increased employment levels.
- interest revenue increased due to higher trust fund balances and higher interest rates paid by the U. S. Treasury.
- benefit payments continued to decline from their recession peak with an improvement in employment levels.

Responding to a 1994 request from the joint subcommittee, the VEC also provided the panel with information regarding the Commonwealth's funding relative to payments to unemployed persons in Virginia. According to second quarter 1995 data, Virginia ranks last among U.S. jurisdictions in the percentage of its unemployed receiving unemployment benefits. In the Commonwealth, 17.6 percent receive benefits, compared with 33.3 percent nationally.

Several factors influence the percentage of a state's unemployed persons receiving benefits. The subcommittee was told that Virginia's qualification requirements, disqualification standard for voluntarily quitting work, work search standards, industry mix, federal workforce and requalification standards are the major factors influencing its ranking among the states. A report prepared by the VEC for the joint subcommittee is attached as Appendix C.

IV. BENEFIT LEVELS

The joint subcommittee studying the unemployment trust fund has traditionally reviewed proposals to revise benefit levels. During its 1989 interim study, the panel last recommended an increase in such levels, and, as a result, Senate Bill No. 236 was enacted in 1990. That legislation increased the minimum WBA from \$56 to \$60 in 1991, and to \$65 in 1992. The same measure increased the

maximum WBA from \$176 to \$198 in 1991, and to \$208 in 1992. In addition, SB 236 reinstated the waiting week, which had been eliminated in 1981.

When benefit levels were last adjusted in 1992, the minimum WBA replaced 14 percent of the average weekly wage (AWW); the maximum WBA replaced 44.8 percent of the AWW. The joint subcommittee learned that at the present AWW of \$498.42, the minimum WBA (\$65) replaces 13 percent of the AWW and the maximum WBA (\$208) replaces 41.7 percent.

At the subcommittee's December 1995 meeting, a coalition of many of Virginia's employer associations (including the Retail Merchants Association, National Federation of Independent Business, Coal Association, Chamber of Commerce, Manufacturers Association, and General Contractors Association) presented a proposal to adjust benefit levels, increasing the minimum WBA to \$70 and the maximum WBA to \$224.

According to the VEC, raising the minimum WBA to \$70 (14 percent of the 1995 AWW) would "save" the trust fund \$2 million per year because the earnings requirement would increase (from \$3,250 to \$3,500 in two quarters of base period) and fewer claimants would become eligible for benefits. Conversely, increasing the maximum WBA to \$224 (45 percent of the 1995 AWW) would "cost" the trust fund \$11 million per year. Further VEC analysis of the proposal revealed a minimal negative impact on the solvency of the trust fund.

V. RECOMMENDATIONS

Recognizing favorable economic conditions and an interest in increasing benefit levels for unemployed Virginians, the joint subcommittee recommended increases in the minimum and maximum weekly benefit amounts from \$65 to \$70 and \$208 to \$224, respectively. The panel's legislative recommendation implementing the increases is attached as Appendix D. In addition, the joint subcommittee recommended a resolution to continue its work, citing its desire to continue monitoring the performance of the Commonwealth's economy and its program of compensating unemployed Virginians. That legislation appears as Appendix E.

The joint subcommittee urges the implementation of its recommendations and thanks the contributors to its work, particularly the Commissioner and staff of the Virginia Employment Commission.

Respectfully submitted,

Elliot S. Schewel, Chairman
Joseph B. Benedetti
John H. Chichester
Richard J. Holland
Jackson E. Reasor, Jr.
Glenn R. Croshaw
Dwight C. Jones
Jerrauld C. Jones
Robert E. Nelms
Stephen D. Newman

SENATE JOINT RESOLUTION NO. 272

Continuing the Joint Subcommittee Studying the Funding Requirements of the Virginia Unemployment Compensation Act.

Agreed to by the Senate, February 20, 1995

Agreed to by the House of Delegates, February 16, 1995

WHEREAS, a joint subcommittee to study the funding requirements of the Virginia Unemployment Compensation Act was last established by formal resolution pursuant to Senate Joint Resolution 234 of 1993; and

WHEREAS, a select joint subcommittee to study the funding requirements of the Virginia Unemployment Compensation Act was appointed in 1994 by the Chairmen of the Senate Committee on Commerce and Labor and the House Labor and Commerce Committee, and comprised most of the SJR 234 joint subcommittee's membership; and

WHEREAS, such select joint subcommittee met in 1994 to review the current status and long-term projections for the unemployment compensation trust fund, such fund being funded by Virginia's employers and drawn on by working Virginians who become unemployed and must rely on such fund for unemployment compensation benefits; and

WHEREAS, continuing economic uncertainty warrants continued legislative oversight of such fund to ensure its continuing adequacy to meet current and projected benefit payments; now, therefore, be it

RESOLVED by the Senate, the House of Delegates concurring, That the Joint Subcommittee Studying the Funding Requirements of the Virginia Unemployment Compensation Act be continued. The joint subcommittee's membership shall be comprised of the 1994 select joint subcommittee's membership. Vacancies shall be filled by the Senate Committee on Privileges and Elections and the Speaker of the House, as appropriate.

The direct costs of this study shall not exceed \$3,000.

The Division of Legislative Services shall provide staff support for the study. All agencies of the Commonwealth shall provide assistance to the joint subcommittee, upon request.

The joint subcommittee shall be continued for one year only and shall complete its work in time to submit its final findings and recommendations to the Governor and the 1996 Session of the General Assembly as provided in the procedures of the Division of Legislative Automated Systems for the processing of legislative documents.

Implementation of this resolution is subject to subsequent approval and certification by the Joint Rules Committee. The Committee may withhold expenditures or delay the period for the conduct of the study.

VIRGINIA EMPLOYMENT COMMISSION



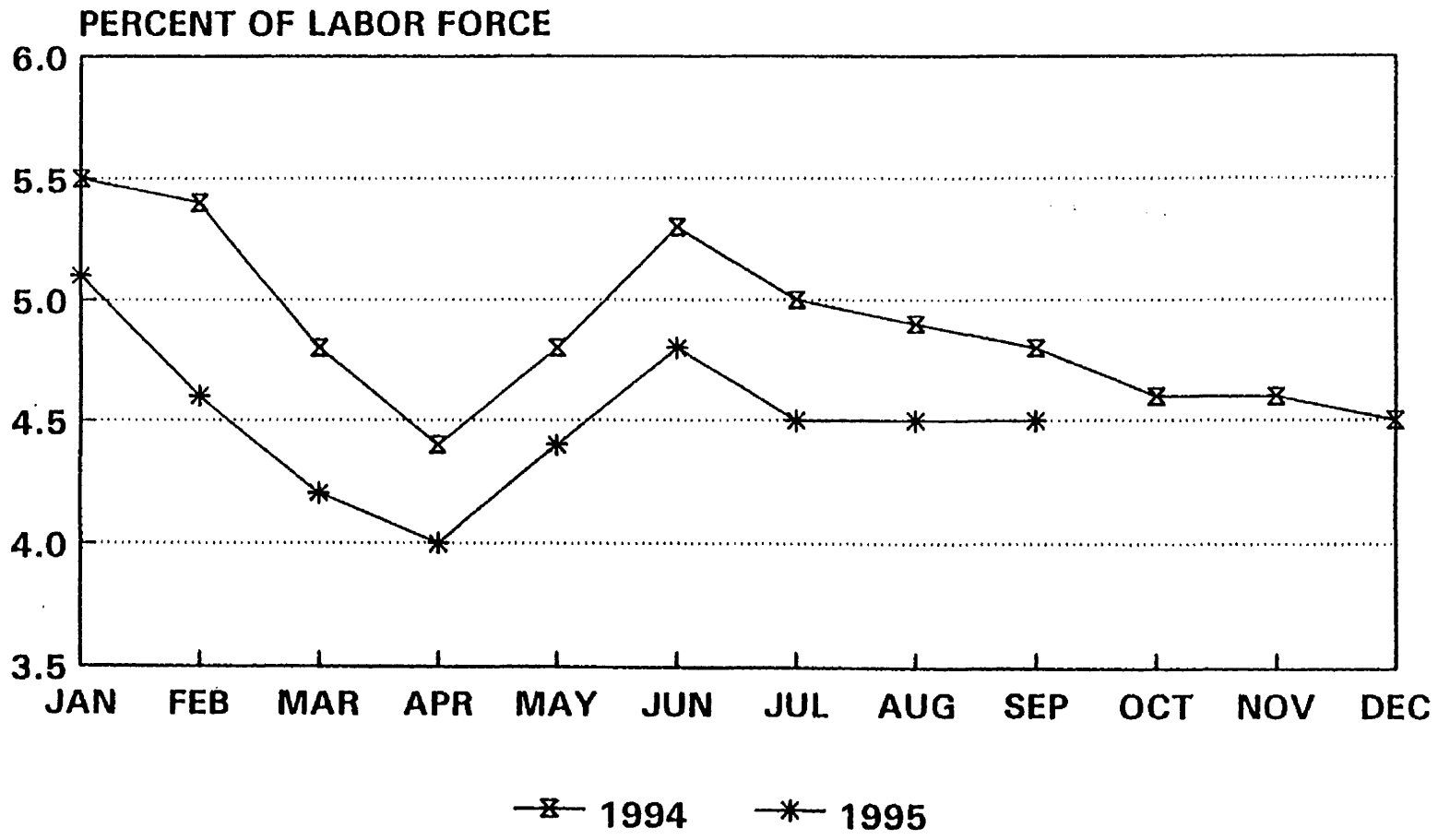
PRESENTATION TO THE JOINT SUBCOMMITTEE STUDYING
THE FUNDING OF THE VIRGINIA UNEMPLOYMENT COMPENSATION ACT

December 1, 1995

KENNETH A. BOLLES, COMMISSIONER
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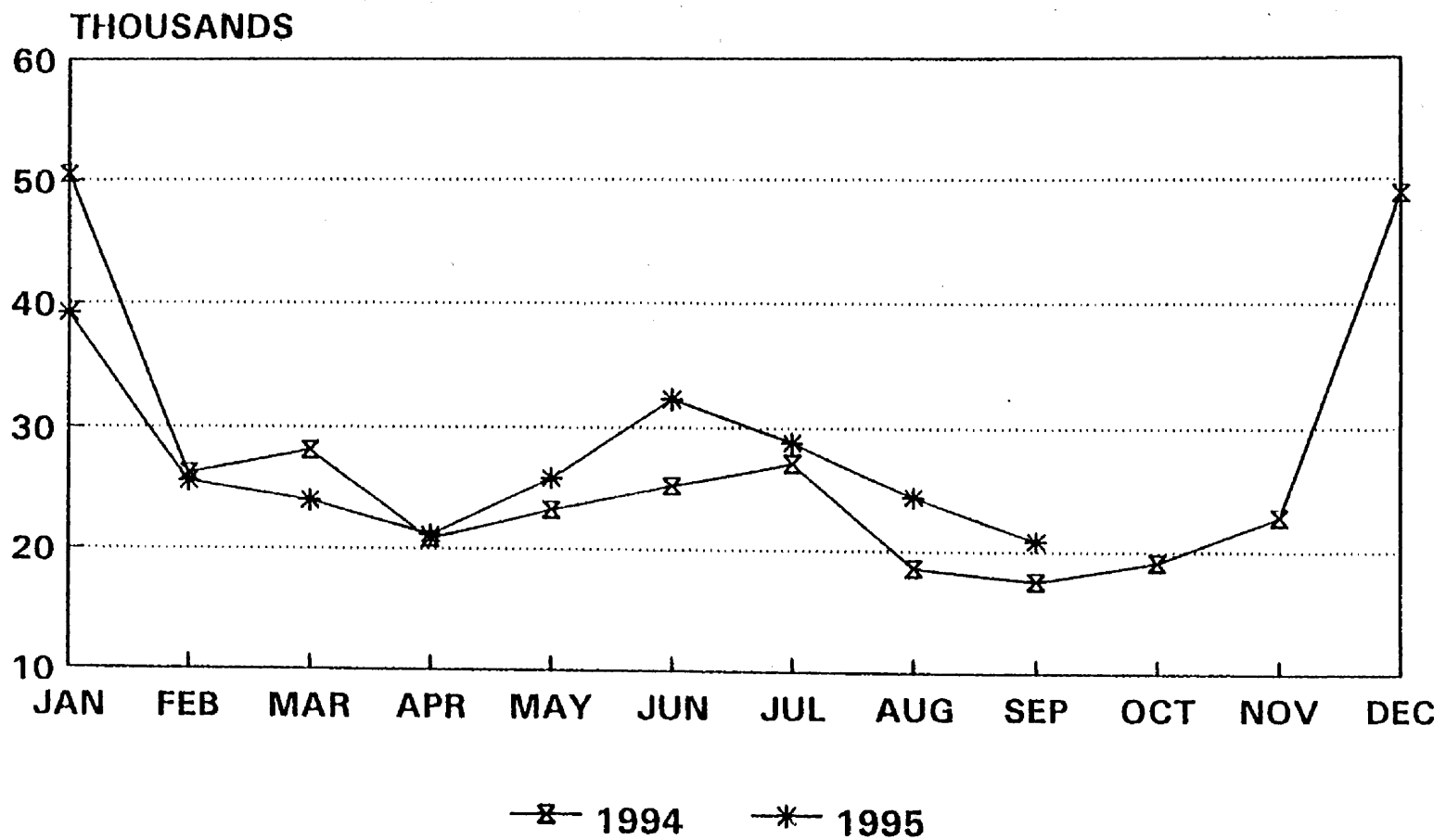
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VIRGINIA'S UNEMPLOYMENT RATE 1994 VS. 1995

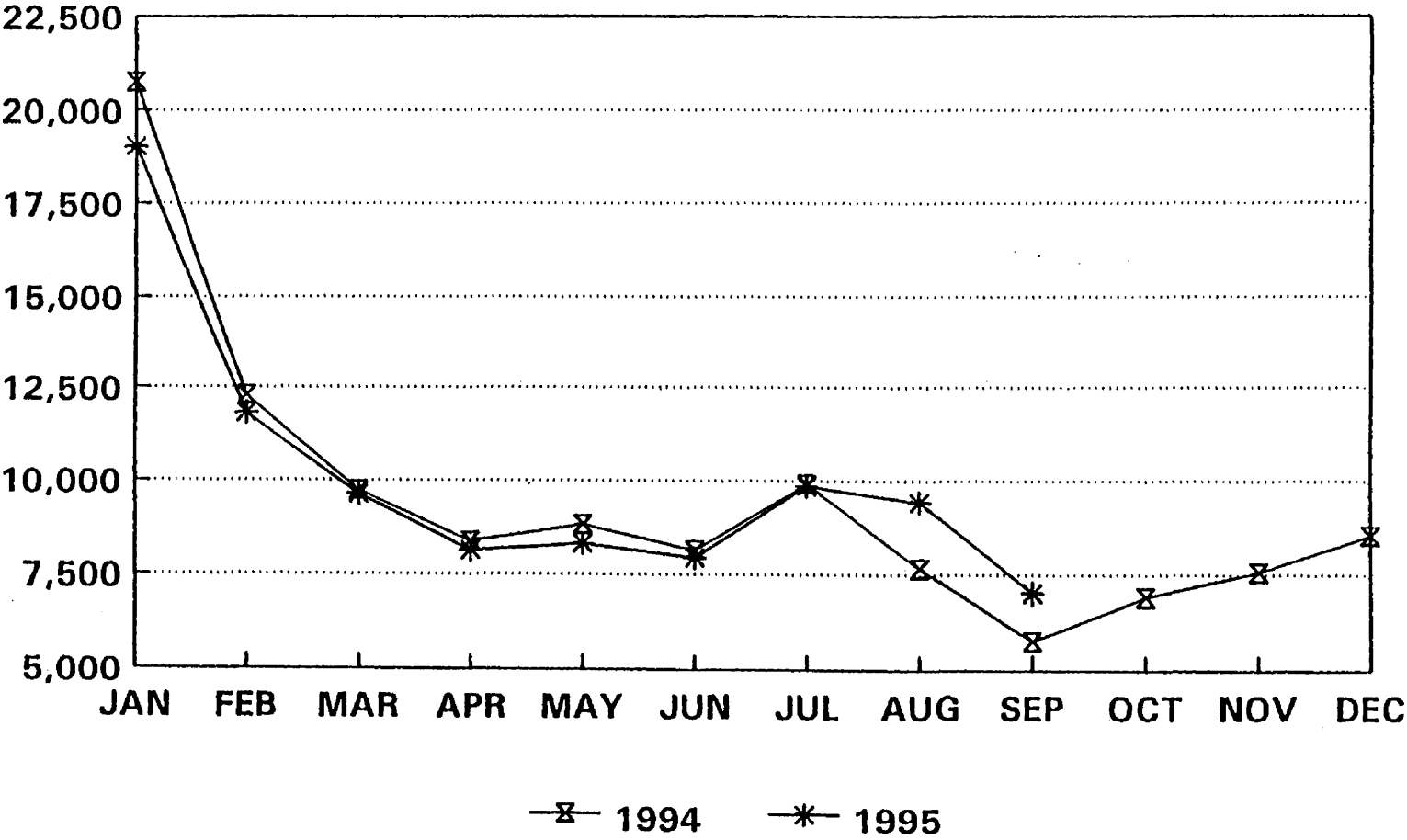


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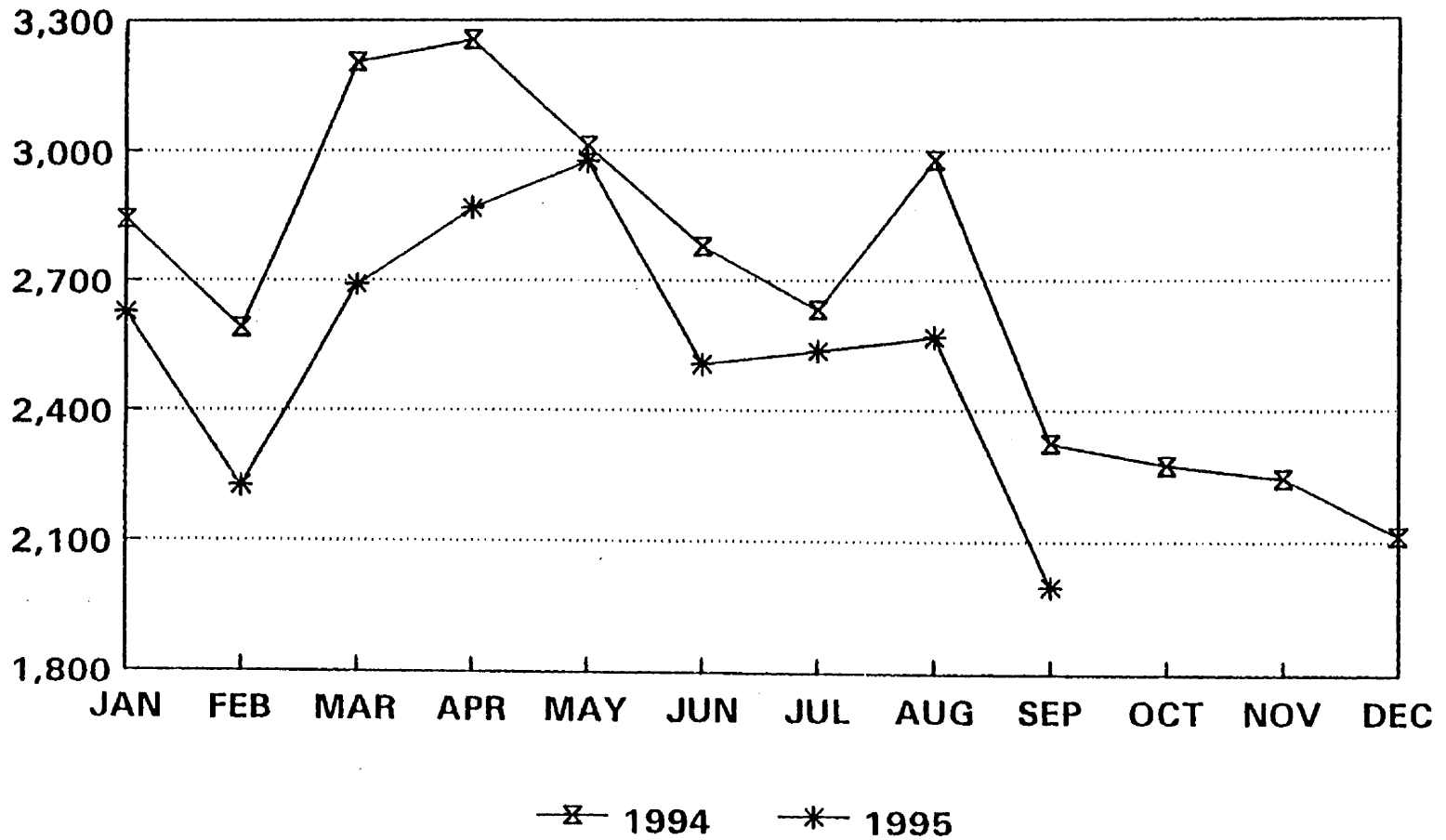
U.I. INITIAL CLAIMS 1994 VS. 1995



U.I. FIRST PAYMENTS 1994 VS. 1995



U.I. FINAL PAYMENTS 1994 VS. 1995



UNEMPLOYMENT INSURANCE BENEFITS

- **BENEFITS PAID TO WORKERS UNEMPLOYED THROUGH NO FAULT OF THEIR OWN**
- **BENEFIT LEVELS SET BY GENERAL ASSEMBLY**
 - MINIMUM WEEKLY BENEFIT \$65
 - MAXIMUM WEEKLY BENEFIT \$208
- **BENEFITS DETERMINED BY EARNINGS IN FIRST 4 OF LAST 5 COMPLETED CALENDAR QUARTERS (CALLED THE BASE PERIOD)**
- **TO QUALIFY FOR BENEFITS, A CLAIMANT MUST EARN AT LEAST \$3,250 IN THE BASE PERIOD, AND MUST HAVE WAGES IN AT LEAST 2 QUARTERS.**
- **OTHERWISE ELIGIBLE CLAIMANTS NOT PAID FOR FIRST WEEK OF UNEMPLOYMENT. THIS IS CALLED THE WAITING WEEK.**

UNEMPLOYMENT INSURANCE TAXES

- **TAXES ARE PAID BY EMPLOYERS ON FIRST \$8,000 OF EACH EMPLOYEE'S WAGES**
- **TAX RATES ARE SET BY GENERAL ASSEMBLY**
 - MINIMUM TAX 0.1% OR \$8 PER EMPLOYEE**
 - MAXIMUM TAX 6.2% OR \$496 PER EMPLOYEE**
- **INDIVIDUAL EMPLOYER'S TAX RATE DETERMINED BY**
 - TRUST FUND SOLVENCY LEVEL**
 - EMPLOYER'S EXPERIENCE OVER LAST 4 YEARS**
- **2 SURTAXES CAN ALSO BE LEVIED**
 - POOL TAX USED TO RECOVER BENEFITS THAT CAN'T BE CHARGED TO A SPECIFIC EMPLOYER**
 - FUND BUILDING TAX USED TO PUSH SOLVENCY OVER 50%**

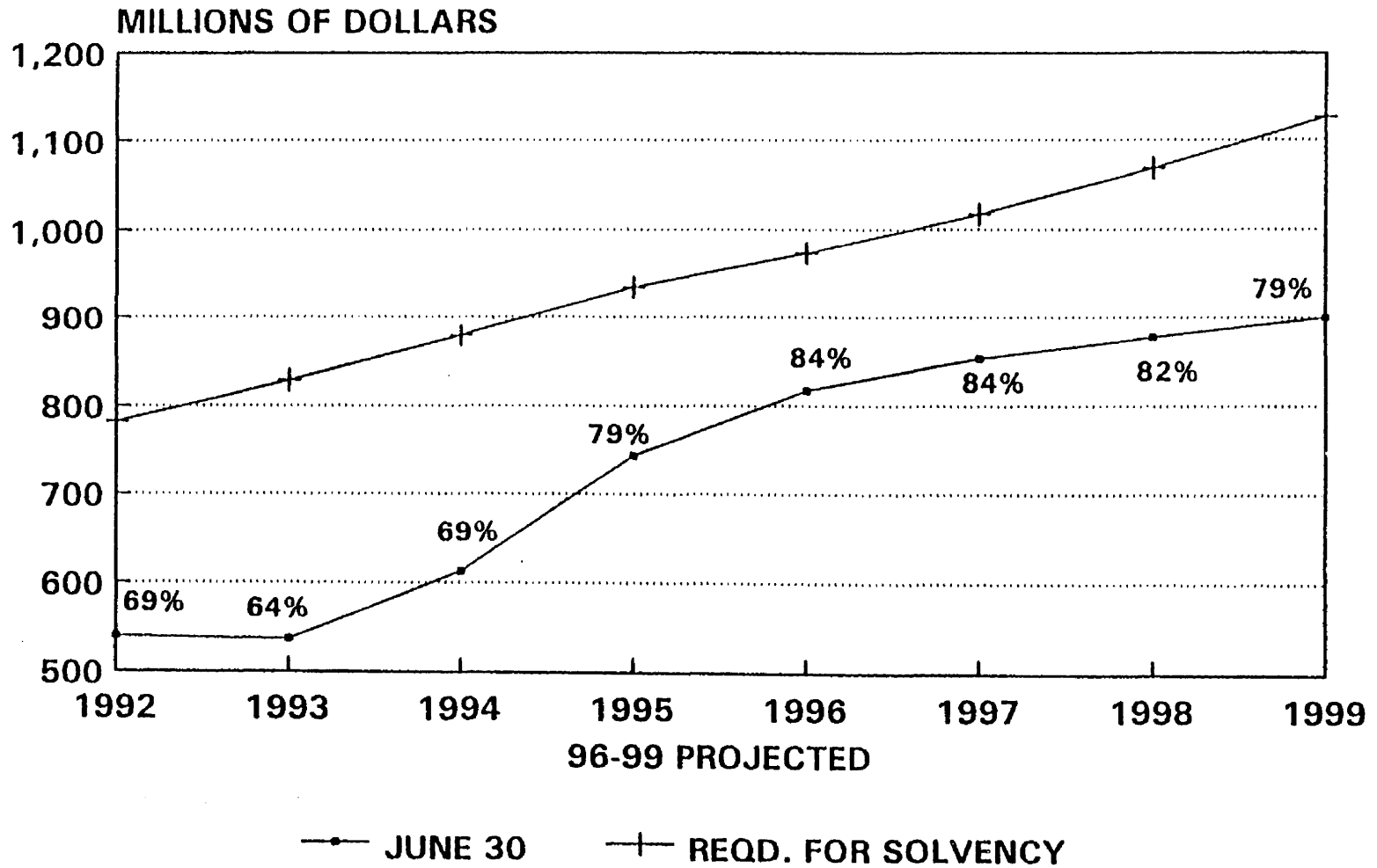
VEC ADMINISTRATIVE FUNDING

- **EMPLOYERS ALSO PAY A FUTA TAX
FUTA - FEDERAL UNEMPLOYMENT TAX ACT**
- **FUTA IS A FLAT TAX OF 0.8% ON FIRST \$7,000
OF EACH EMPLOYEE'S WAGES
THIS TAX COSTS \$56 PER EMPLOYEE PER YEAR**
- **REVENUE FROM THE FUTA TAX IS USED TO PAY
FOR SESA ADMINISTRATION AT BOTH THE STATE
AND NATIONAL LEVELS**
- **VIRGINIA'S EMPLOYERS PAID OVER
\$136 MILLION IN FUTA TAXES IN FEDERAL FY 93
-VEC RECEIVES ABOUT \$60 MILLION FROM U.S. DOL**

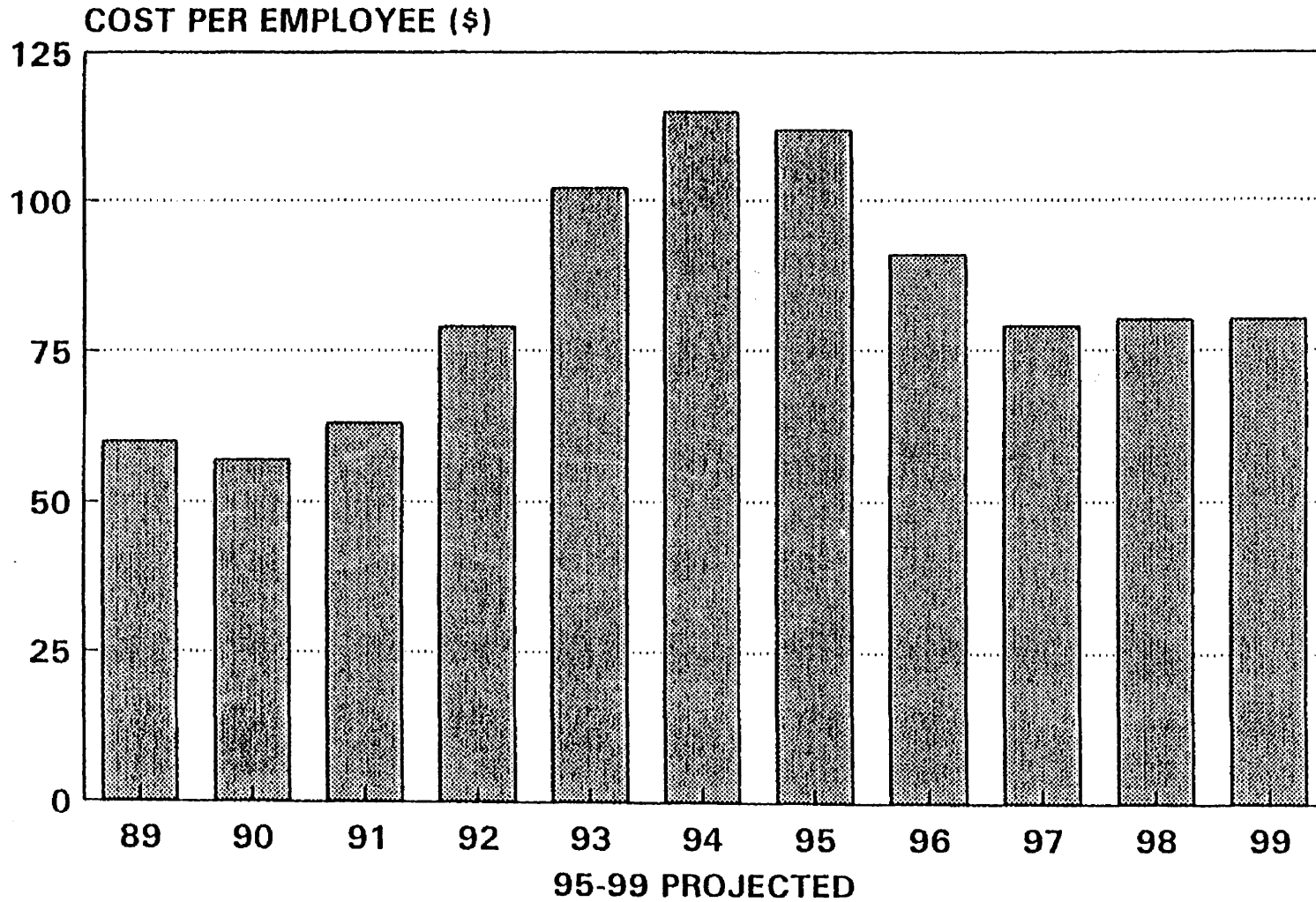
**TRUST FUND DATA
(MILLIONS OF DOLLARS)**

	1994(ACTUAL)	1995(PROJECTED)
JANUARY 1 BALANCE	\$544.7	\$640.8 (ACTUAL)
TAX REVENUE	\$279.3	\$285.3
INTEREST REVENUE	\$39.3	\$48.2
BENEFITS	\$222.4	\$208.3
DECEMBER 31 BALANCE	\$640.8	\$766.0
SOLVENCY LEVEL (6/30)	69.7%	79.3%(ACTUAL)

TRUST FUND BALANCES



AVERAGE TAX



AVERAGE TAX RATES BY INDUSTRY

EXPERIENCE-RATED ONLY

INDUSTRY	1995*	1996**
AG., FOR., FISH.	0.96%	0.88%
MINING	3.03%	2.78%
CONSTRUCTION	1.85%	1.48%
MANUFACTURING	1.48%	1.22%
TRANS., COMM., UTIL.	1.20%	1.06%
WHOLESALE TRADE	0.98%	0.86%
RETAIL TRADE	0.63%	0.55%
FIN., INS., R.E.	0.71%	0.71%
SERVICES	0.65%	0.59%
	*EXCLUDES POOL TAX OF 0.08%	**EXCLUDES POOL TAX OF 0.03%

AVERAGE BASED ON NUMBER OF EMPLOYERS

PAYMENT OF BENEFITS TO UNEMPLOYED VIRGINIANS

IN SECOND QUARTER 1995, VA. RANKS LAST IN THE PERCENTAGE OF ITS UNEMPLOYED RECEIVING UI BENEFITS AT 17.6%.

FACTORS INFLUENCING VIRGINIA'S RANKING:

- 1. WAGES A CLAIMANT MUST EARN IN THE BASE PERIOD TO QUALIFY IS \$3,250, THE SECOND HIGHEST IN THE NATION.**
- 2. VA. HAS A STATUTORY REQUIREMENT DISQUALIFYING THOSE WHO QUIT WORK TO ACCOMPANY A SPOUSE TO A NEW LOCATION.**
- 3. VA. REQUIRES CLAIMANTS TO REPORT THEIR JOB SEARCH EFFORTS BY PROVIDING A LIST OF EMPLOYERS CONTACTED.**
- 4. EMPLOYMENT IN VA. HAS CONTINUED TO SHIFT FROM MANUFACTURING TO SERVICES AND RETAIL TRADE.**

PAYMENT OF BENEFITS TO UNEMPLOYED VIRGINIANS (CONTD.)

**5. IN SECOND QUARTER 1995, VA. HAD THE 14TH
LOWEST UNEMPLOYMENT RATE IN THE NATION AT 4.4%.**

**6. VA.'S HIGH PERCENTAGE OF MILITARY AND FEDERAL
WORKERS TENDS TO REDUCE THE APPARENT PERCENTAGE OF
TOTAL UNEMPLOYED RECEIVING BENEFITS.**

**7. REQUALIFICATION IN VA. ENTAILS BECOMING
REEMPLOYED FOR AT LEAST 30 WORKING DAYS PLUS
BASE PERIOD WAGE QUALIFICATION.**

VIRGINIA EMPLOYMENT COMMISSION
INFORMATION PAPER

PAYMENT OF BENEFITS TO UNEMPLOYED VIRGINIANS

INTRODUCTION

According to second quarter 1995 data, the most recent available from the U.S. Department of Labor, Virginia ranks last in the percentage of its unemployed receiving unemployment insurance (UI) benefits, currently 17.6 percent. Nationally, 33.3 percent of the unemployed receive benefits. Rhode Island ranks number one, with 65.0 percent.

Because eligibility criteria for unemployment compensation are established pursuant to state law, there is significant variation among the state UI systems¹ in the percentage of unemployed persons qualifying for benefits. This is but one of the reasons for the contrast in the percentage of the unemployed population receiving benefits from one state to the next. A state's demographics and economic condition also play direct roles.

FACTORS INFLUENCING VIRGINIA'S RANKING

Wages and Length of Employment

- **The level of income a claimant must earn in the base period to qualify for benefits in Virginia is \$3,250, the second highest in the nation.**

The base period consists of the first four of the last five completed calendar quarters before a claim was filed. Only Oklahoma, at \$4,280, has a higher base period requirement. Hawaii, with a threshold of only \$130, maintains the lowest such requirement.

- **Virginia requires earnings be made in two quarters, but does not specify a minimum amount for any given quarter.**

¹ State UI systems include Puerto Rico, the District of Columbia, and the U.S. Virgin Islands.

Thirty-four states require that the income be earned in at least two separate quarters.

Voluntarily Leaving Work

- **Unlike most states, Virginia has a statutory requirement disqualifying those who quit work to accompany a spouse to another location.**

All states have laws restricting eligibility in cases of voluntary departure from employment. To receive benefits, individuals must have compelling reasons to leave work, such that there was no other reasonable alternative.

Unlike most states, Virginia has a statutory requirement disqualifying those who quit work to accompany a spouse to another location. This requirement, which applies to all claimants, has a particularly significant impact in Virginia with its large, transient military population. (Virginia, at 5.0 percent, ranks third among all states in military personnel as a percentage of nonagricultural employment.)

Work Search Requirements

- **Continuing eligibility criteria also limit payment of claims.**

Virginia requires claimants to report their job search efforts by providing a list of prospective employers contacted. While all states require that claimants be available for possible employment, this stricter requirement prohibits payment on some claims and may act as a disincentive to file for benefits.

Changing Industry Mix

- **Employment in Virginia has continued to shift from manufacturing to services and retail trade, a trend reflecting a lower rate of qualified claims.**

From 1980 to 1994 manufacturing's share of nonagricultural employment in Virginia fell from 19.2 percent to 13.5 percent. The national manufacturing average in 1994 was 15.9 percent; southeastern states varied from 2.0 percent in the District of Columbia to 25.6 percent in North Carolina. Manufacturing workers traditionally enjoy stable employment and high wages, and have been found much more likely than

other laid-off workers to file for unemployment benefits².

Employment in retail trade in Virginia has increased from 16.0 percent to 18.0 percent between 1980 and 1994, while employment in service industries increased from 18.9 percent to 27.6 percent. Retail trade and some service workers are more likely to be transitory and to receive lower pay, making them less likely to qualify.

Unemployment Rate

- **For second quarter 1995, the most recent period for which comparative data is available, Virginia had the fourteenth lowest unemployment rate in the nation at 4.4 percent.**

There is a significant positive correlation between the unemployment rate and payment of benefits.³ A reduced filing rate for unemployment benefits is expected in better job markets since those who anticipate getting jobs file for benefits less frequently. Unemployment rates for southeastern states are listed in Table 1.

Federal Civilian And Military Employment

- **Virginia's high percentage of military and federal workers tends to reduce the apparent percentage of total unemployed receiving benefits.**

Virginia ranks fifth among all states in federal civilian employees as a percentage of nonagricultural employment (5.7 percent). These workers are counted in the unemployment rate but do not receive state UI benefits.

As noted, Virginia ranks third among all states in military personnel as a percentage of nonagricultural employment (5.0 percent). The national average is 1.1 percent. Military personnel, like federal employees, receive federal, rather than state, UI benefits.

²Walter Corson and Walter Nicholson, *An Examination of Declining U.I. Claims During the 1980's*, Unemployment Insurance Occasional Paper 88-3., Employment and Training Administration, U.S. Department of Labor, (1988), p.111.

³ Ibid., p.121.

Requalification For Benefits

- **Requalification for benefits in Virginia entails becoming reemployed for at least 30 working days plus base period wage qualification.**

Nebraska, which requires claimants to work an additional four weeks, is the only other state mandating days of employment to requalify for benefits. Other states have wage requirements.

CONCLUSION

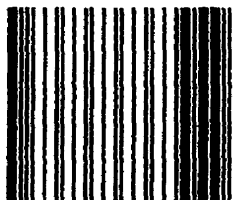
Varying reasons explain the differences among states in the percentage of unemployed receiving UI benefits. Virginia's qualification requirements, disqualification standard for voluntarily quitting work, work search standards, industry mix, federal workforce, and requalification requirements are the major factors which influence its ranking among other states. The degree to which the percentage of benefit eligible unemployed may be adjusted by modifying factors within the control of the General Assembly cannot be reliably forecast.

Table 1

**SECOND QUARTER 1995 U.I. STATISTICS
EASTERN STATES AND UNITED STATES**

<u>Unemploy- ment Rate</u>	<u>Exhaustion Rate*</u>	<u>Average Weeks Duration*</u>
8.6%	51.6%	19.2
5.4%	44.7%	14.6
4.7%	27.8%	9.1
5.0%	32.2%	15.9
4.4%	17.3%	8.9
4.7%	25.5%	11.2
4.7%	28.8%	11.4
4.4%	26.6%	11.2
5.6%	34.9%	15.2

labor



LD0606727

DRAFT

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Mark C. Pratt

SENATE BILL NO. _____ HOUSE BILL NO. _____

1 A BILL to amend and reenact § 60.2-602 of the Code of Virginia, relating to unemployment
2 compensation; weekly benefit amount tables.

3 **Be it enacted by the General Assembly of Virginia:**

4 **1. That § 60.2-602 of the Code of Virginia is amended and reenacted as follows:**

5 § 60.2-602. Weekly benefit amount.

6 For claims filed on or after ~~January 5, 1992~~ July 7, 1996, an eligible individual's weekly
7 "benefit amount" shall be the amount appearing in Column B in the "Benefit Table" in this
8 section on the line on which in Column A of such table, there appears the total wages for
9 insured work paid to such individual in the two quarters of his base period in which such total
10 wages were highest.

11 For claims filed prior to ~~January 5, 1992~~ July 7, 1996, an eligible individual's weekly
12 "benefit amount" shall be computed under the provisions of this section in force on the date
13 such claim was filed.

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
3250.00	65	3250.00	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
3500.01		3500.01														
3500.00	70	3500.00	3750.01	4000.01	4250.01	4500.01	4750.01	5000.01	5250.01	5500.01	5750.01	6000.01	6250.01	6500.01	6750.01	7000.01
3550.00		3750.00	4000.00	4250.00	4500.00	4750.00	5000.00	5250.00	5500.00	5750.00	6000.00	6250.00	6500.00	6750.00	7000.00	& OVER
3550.01	71	3550.01	3804.01	4057.01	4311.01	4564.01	4818.01	5071.01	5325.01	5579.01	5832.01	6086.01	6339.01	6593.01	6846.01	7100.01
3600.00		3804.00	4057.00	4311.00	4564.00	4818.00	5071.00	5325.00	5579.00	5832.00	6086.00	6339.00	6593.00	6846.00	7100.00	& OVER
3600.01	72	3600.01	3857.01	4114.01	4371.01	4629.01	4886.01	5143.01	5400.01	5657.01	5914.01	6171.01	6429.01	6686.01	6943.01	7200.01
3650.00		3857.00	4114.00	4371.00	4629.00	4886.00	5143.00	5400.00	5657.00	5914.00	6171.00	6429.00	6686.00	6943.00	7200.00	& OVER
3650.01	73	3650.01	3911.01	4171.01	4432.01	4693.01	4954.01	5214.01	5475.01	5736.01	5996.01	6257.01	6518.01	6779.01	7039.01	7300.01
3700.00		3911.00	4171.00	4432.00	4693.00	4954.00	5214.00	5475.00	5736.00	5996.00	6257.00	6518.00	6779.00	7039.00	7300.00	& OVER
3700.01	74	3700.01	3964.01	4229.01	4493.01	4757.01	5021.01	5286.01	5550.01	5814.01	6079.01	6343.01	6607.01	6871.01	7136.01	7400.01
3750.00		3964.00	4229.00	4493.00	4757.00	5021.00	5286.00	5550.00	5814.00	6079.00	6343.00	6607.00	6871.00	7136.00	7400.00	& OVER
3750.01	75	3750.01	4018.01	4286.01	4554.01	4821.01	5089.01	5357.01	5625.01	5893.01	6161.01	6429.01	6696.01	6964.01	7232.01	7500.01
3800.00		4018.00	4286.00	4554.00	4821.00	5089.00	5357.00	5625.00	5893.00	6161.00	6429.00	6696.00	6964.00	7232.00	7500.00	& OVER
3800.01	76	3800.01	4071.01	4343.01	4614.01	4886.01	5157.01	5429.01	5700.01	5971.01	6243.01	6514.01	6786.01	7057.01	7329.01	7600.01
3850.00		4071.00	4343.00	4614.00	4886.00	5157.00	5429.00	5700.00	5971.00	6243.00	6514.00	6786.00	7057.00	7329.00	7600.00	& OVER
3850.01	77	3850.01	4125.01	4400.01	4675.01	4950.01	5225.01	5500.01	5775.01	6050.01	6325.01	6600.01	6875.01	7150.01	7425.01	7700.01
3900.00		4125.00	4400.00	4675.00	4950.00	5225.00	5500.00	5775.00	6050.00	6325.00	6600.00	6875.00	7150.00	7425.00	7700.00	& OVER
3900.01	78	3900.01	4179.01	4457.01	4736.01	5014.01	5293.01	5571.01	5850.01	6129.01	6407.01	6686.01	6964.01	7243.01	7521.01	7800.01
3950.00		4179.00	4457.00	4736.00	5014.00	5293.00	5571.00	5850.00	6129.00	6407.00	6686.00	6964.00	7243.00	7521.00	7800.00	& OVER
3950.01	79	3950.01	4232.01	4514.01	4796.01	5079.01	5361.01	5643.01	5925.01	6207.01	6489.01	6771.01	7054.01	7336.01	7618.01	7900.01
4000.00		4232.00	4514.00	4796.00	5079.00	5361.00	5643.00	5925.00	6207.00	6489.00	6771.00	7054.00	7336.00	7618.00	7900.00	& OVER
4000.01	80	4000.01	4286.01	4571.01	4857.01	5143.01	5429.01	5714.01	6000.01	6286.01	6571.01	6857.01	7143.01	7429.01	7714.01	8000.01
4050.00		4286.00	4571.00	4857.00	5143.00	5429.00	5714.00	6000.00	6286.00	6571.00	6857.00	7143.00	7429.00	7714.00	8000.00	& 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	
4050.01	81	4050.01	4339.01	4629.01	4918.01	5207.01	5496.01	5786.01	6075.01	6364.01	6654.01	6943.01	7232.01	7521.01	7811.01	8100.01	
4100.00		4339.00	4629.00	4918.00	5207.00	5496.00	5786.00	6075.00	6364.00	6654.00	6943.00	7232.00	7521.00	7811.00	8100.00	& OVER	
4100.01	82	4100.01	4393.01	4686.01	4979.01	5271.01	5564.01	5857.01	6150.01	6443.01	6736.01	7029.01	7321.01	7614.01	7907.01	8200.01	
4150.00		4393.00	4686.00	4979.00	5271.00	5564.00	5857.00	6150.00	6443.00	6736.00	7029.00	7321.00	7614.00	7907.00	8200.00	& OVER	
4150.01	83	4150.01	4446.01	4743.01	5039.01	5336.01	5632.01	5929.01	6225.01	6521.01	6818.01	7114.01	7411.01	7707.01	8004.01	8300.01	
4200.00		4446.00	4743.00	5039.00	5336.00	5632.00	5929.00	6225.00	6521.00	6818.00	7114.00	7411.00	7707.00	8004.00	8300.00	& OVER	
4200.01	84	4200.01	4500.01	4800.01	5100.01	5400.01	5700.01	6000.01	6300.01	6600.01	6900.01	7200.01	7500.01	7800.01	8100.01	8400.01	
4250.00		4500.00	4800.00	5100.00	5400.00	5700.00	6000.00	6300.00	6600.00	6900.00	7200.00	7500.00	7800.00	8100.00	8400.00	& OVER	
4250.01	85	4250.01	4554.01	4857.01	5161.01	5464.01	5768.01	6071.01	6375.01	6679.01	6982.01	7286.01	7589.01	7893.01	8196.01	8500.01	
4300.00		4554.00	4857.00	5161.00	5464.00	5768.00	6071.00	6375.00	6679.00	6982.00	7286.00	7589.00	7893.00	8196.00	8500.00	& OVER	
4300.01	86	4300.01	4607.01	4914.01	5221.01	5529.01	5836.01	6143.01	6450.01	6757.01	7064.01	7371.01	7679.01	7986.01	8293.01	8600.01	
4350.00		4607.00	4914.00	5221.00	5529.00	5836.00	6143.00	6450.00	6757.00	7064.00	7371.00	7679.00	7986.00	8293.00	8600.00	& OVER	
4350.01	87	4350.01	4661.01	4971.01	5282.01	5593.01	5904.01	6214.01	6525.01	6836.01	7146.01	7457.01	7768.01	8079.01	8389.01	8700.01	
4400.00		4661.00	4971.00	5282.00	5593.00	5904.00	6214.00	6525.00	6836.00	7146.00	7457.00	7768.00	8079.00	8389.00	8700.00	& OVER	
4400.01	88	4400.01	4714.01	5029.01	5343.01	5657.01	5971.01	6286.01	6600.01	6914.01	7229.01	7543.01	7857.01	8171.01	8486.01	8800.01	
4450.00		4714.00	5029.00	5343.00	5657.00	5971.00	6286.00	6600.00	6914.00	7229.00	7543.00	7857.00	8171.00	8486.00	8800.00	& OVER	
4450.01	89	4450.01	4768.01	5086.01	5404.01	5721.01	6039.01	6357.01	6675.01	6993.01	7311.01	7629.01	7946.01	8264.01	8582.01	8900.01	
4500.00		4768.00	5086.00	5404.00	5721.00	6039.00	6357.00	6675.00	6993.00	7311.00	7629.00	7946.00	8264.00	8582.00	8900.00	& OVER	
4500.01	90	4500.01	4821.01	5143.01	5464.01	5786.01	6107.01	6429.01	6750.01	7071.01	7393.01	7714.01	8036.01	8357.01	8679.01	9000.01	
4550.00		4821.00	5143.00	5464.00	5786.00	6107.00	6429.00	6750.00	7071.00	7393.00	7714.00	8036.00	8357.00	8679.00	9000.00	& OVER	
4550.01	91	4550.01	4875.01	5200.01	5525.01	5850.01	6175.01	6500.01	6825.01	7150.01	7475.01	7800.01	8125.01	8450.01	8775.01	9100.01	
4600.00		4875.00	5200.00	5525.00	5850.00	6175.00	6500.00	6825.00	7150.00	7475.00	7800.00	8125.00	8450.00	8775.00	9100.00	& OVER	
4600.01	92	4600.01	4929.01	5257.01	5586.01	5914.01	6243.01	6571.01	6900.01	7229.01	7557.01	7886.01	8214.01	8543.01	8871.01	9200.01	
4650.00		4929.00	5257.00	5586.00	5914.00	6243.00	6571.00	6900.00	7229.00	7557.00	7886.00	8214.00	8543.00	8871.00	9200.00	& OVER	
4650.01	93	4650.01	4982.01	5314.01	5646.01	5979.01	6311.01	6643.01	6975.01	7307.01	7639.01	7971.01	8304.01	8636.01	8968.01	9300.01	
4700.00		4982.00	5314.00	5646.00	5979.00	6311.00	6643.00	6975.00	7307.00	7639.00	7971.00	8304.00	8636.00	8968.00	9300.00	& OVER	
4700.01	94	4700.01	5036.01	5371.01	5707.01	6043.01	6379.01	6714.01	7050.01	7386.01	7721.01	8057.01	8393.01	8729.01	9064.01	9400.01	
4750.00		5036.00	5371.00	5707.00	6043.00	6379.00	6714.00	7050.00	7386.00	7721.00	8057.00	8393.00	8729.00	9064.00	9400.00	& OVER	
4750.01	95	4750.01	5089.01	5429.01	5768.01	6107.01	6446.01	6786.01	7125.01	7464.01	7804.01	8143.01	8482.01	8821.01	9161.01	9500.01	
4800.00		5089.00	5429.00	5768.00	6107.00	6446.00	6786.00	7125.00	7464.00	7804.00	8143.00	8482.00	8821.00	9161.00	9500.00	& OVER	
4800.01	96	4800.01	5143.01	5486.01	5829.01	6171.01	6514.01	6857.01	7200.01	7543.01	7886.01	8229.01	8571.01	8914.01	9257.01	9600.01	
4850.00		5143.00	5486.00	5829.00	6171.00	6514.00	6857.00	7200.00	7543.00	7886.00	8229.00	8571.00	8914.00	9257.00	9600.00	& OVER	
4850.01	97	4850.01	5196.01	5543.01	5889.01	6236.01	6582.01	6929.01	7275.01	7621.01	7968.01	8314.01	8661.01	9007.01	9354.01	9700.01	

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
4900.00		5196.00	5543.00	5889.00	6236.00	6582.00	6929.00	7275.00	7621.00	7968.00	8314.00	8661.00	9007.00	9354.00	9700.00	& OVER
4900.01	98	4900.01	5250.01	5600.01	5950.01	6300.01	6650.01	7000.01	7350.01	7700.01	8050.01	8400.01	8750.01	9100.01	9450.01	9800.01
4950.00		5250.00	5600.00	5950.00	6300.00	6650.00	7000.00	7350.00	7700.00	8050.00	8400.00	8750.00	9100.00	9450.00	9800.00	& OVER
4950.01	99	4950.01	5304.01	5657.01	6011.01	6364.01	6718.01	7071.01	7425.01	7779.01	8132.01	8486.01	8839.01	9193.01	9546.01	9900.01
5000.00		5304.00	5657.00	6011.00	6364.00	6718.00	7071.00	7425.00	7779.00	8132.00	8486.00	8839.00	9193.00	9546.00	9900.00	& OVER
5000.01	100	5000.01	5357.01	5714.01	6071.01	6429.01	6786.01	7143.01	7500.01	7857.01	8214.01	8571.01	8929.01	9286.01	9643.01	10000.01
5050.00		5357.00	5714.00	6071.00	6429.00	6786.00	7143.00	7500.00	7857.00	8214.00	8571.00	8929.00	9286.00	9643.00	10000.00	& OVER
5050.01	101	5050.01	5411.01	5771.01	6132.01	6493.01	6854.01	7214.01	7575.01	7936.01	8296.01	8657.01	9018.01	9379.01	9739.01	10100.01
5100.00		5411.00	5771.00	6132.00	6493.00	6854.00	7214.00	7575.00	7936.00	8296.00	8657.00	9018.00	9379.00	9739.00	10100.00	& OVER
5100.01	102	5100.01	5464.01	5829.01	6193.01	6557.01	6921.01	7286.01	7650.01	8014.01	8379.01	8743.01	9107.01	9471.01	9836.01	10200.01
5150.00		5464.00	5829.00	6193.00	6557.00	6921.00	7286.00	7650.00	8014.00	8379.00	8743.00	9107.00	9471.00	9836.00	10200.00	& OVER
5150.01	103	5150.01	5518.01	5886.01	6254.01	6621.01	6989.01	7357.01	7725.01	8093.01	8461.01	8829.01	9196.01	9564.01	9932.01	10300.01
5200.00		5518.00	5886.00	6254.00	6621.00	6989.00	7357.00	7725.00	8093.00	8461.00	8829.00	9196.00	9564.00	9932.00	10300.00	& OVER
5200.01	104	5200.01	5571.01	5943.01	6314.01	6686.01	7057.01	7429.01	7800.01	8171.01	8543.01	8914.01	9286.01	9657.01	10029.01	10400.01
5250.00		5571.00	5943.00	6314.00	6686.00	7057.00	7429.00	7800.00	8171.00	8543.00	8914.00	9286.00	9657.00	10029.00	10400.00	& OVER
5250.01	105	5250.01	5625.01	6000.01	6375.01	6750.01	7125.01	7500.01	7875.01	8250.01	8625.01	9000.01	9375.01	9750.01	10125.01	10500.01
5300.00		5625.00	6000.00	6375.00	6750.00	7125.00	7500.00	7875.00	8250.00	8625.00	9000.00	9375.00	9750.00	10125.00	10500.00	& OVER
5300.01	106	5300.01	5679.01	6057.01	6436.01	6814.01	7193.01	7571.01	7950.01	8329.01	8707.01	9086.01	9464.01	9843.01	10221.01	10600.01
5350.00		5679.00	6057.00	6436.00	6814.00	7193.00	7571.00	7950.00	8329.00	8707.00	9086.00	9464.00	9843.00	10221.00	10600.00	& OVER
5350.01	107	5350.01	5732.01	6114.01	6496.01	6879.01	7261.01	7643.01	8025.01	8407.01	8789.01	9171.01	9554.01	9936.01	10318.01	10700.01
5400.00		5732.00	6114.00	6496.00	6879.00	7261.00	7643.00	8025.00	8407.00	8789.00	9171.00	9554.00	9936.00	10318.00	10700.00	& OVER
5400.01	108	5400.01	5786.01	6171.01	6557.01	6943.01	7329.01	7714.01	8100.01	8486.01	8871.01	9257.01	9643.01	10029.01	10414.01	10800.01
5450.00		5786.00	6171.00	6557.00	6943.00	7329.00	7714.00	8100.00	8486.00	8871.00	9257.00	9643.00	10029.00	10414.00	10800.00	& OVER
5450.01	109	5450.01	5839.01	6229.01	6618.01	7007.01	7396.01	7786.01	8175.01	8564.01	8954.01	9343.01	9732.01	10121.01	10511.01	10900.01
5500.00		5839.00	6229.00	6618.00	7007.00	7396.00	7786.00	8175.00	8564.00	8954.00	9343.00	9732.00	10121.00	10511.00	10900.00	& OVER
5500.01	110	5500.01	5893.01	6286.01	6679.01	7071.01	7464.01	7857.01	8250.01	8643.01	9036.01	9429.01	9821.01	10214.01	10607.01	11000.01
5550.00		5893.00	6286.00	6679.00	7071.00	7464.00	7857.00	8250.00	8643.00	9036.00	9429.00	9821.00	10214.00	10607.00	11000.00	& OVER
5550.01	111	5550.01	5946.01	6343.01	6739.01	7136.01	7532.01	7929.01	8325.01	8721.01	9118.01	9514.01	9911.01	10307.01	10704.01	11100.01
5600.00		5946.00	6343.00	6739.00	7136.00	7532.00	7929.00	8325.00	8721.00	9118.00	9514.00	9911.00	10307.00	10704.00	11100.00	& OVER
5600.01	112	5600.01	6000.01	6400.01	6800.01	7200.01	7600.01	8000.01	8400.01	8800.01	9200.01	9600.01	10000.01	10400.01	10800.01	11200.01
5650.00		6000.00	6400.00	6800.00	7200.00	7600.00	8000.00	8400.00	8800.00	9200.00	9600.00	10000.00	10400.00	10800.00	11200.00	& OVER
5650.01	113	5650.01	6054.01	6457.01	6861.01	7264.01	7668.01	8071.01	8475.01	8879.01	9282.01	9686.01	10089.01	10493.01	10896.01	11300.01
5700.00		6054.00	6457.00	6861.00	7264.00	7668.00	8071.00	8475.00	8879.00	9282.00	9686.00	10089.00	10493.00	10896.00	11300.00	& 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
5700.01	114	5700.01	6107.01	6514.01	6921.01	7329.01	7736.01	8143.01	8550.01	8957.01	9364.01	9771.01	10179.01	10586.01	10993.01	11400.01
5750.00		6107.00	6514.00	6921.00	7329.00	7736.00	8143.00	8550.00	8957.00	9364.00	9771.00	10179.00	10586.00	10993.00	11400.00	& OVER
5750.01	115	5750.01	6161.01	6571.01	6982.01	7393.01	7804.01	8214.01	8625.01	9036.01	9446.01	9857.01	10268.01	10679.01	11089.01	11500.01
5800.00		6161.00	6571.00	6982.00	7393.00	7804.00	8214.00	8625.00	9036.00	9446.00	9857.00	10268.00	10679.00	11089.00	11500.00	& OVER
5800.01	116	5800.01	6214.01	6629.01	7043.01	7457.01	7871.01	8286.01	8700.01	9114.01	9529.01	9943.01	10357.01	10771.01	11186.01	11600.01
5850.00		6214.00	6629.00	7043.00	7457.00	7871.00	8286.00	8700.00	9114.00	9529.00	9943.00	10357.00	10771.00	11186.00	11600.00	& OVER
5850.01	117	5850.01	6268.01	6686.01	7104.01	7521.01	7939.01	8357.01	8775.01	9193.01	9611.01	10029.01	10446.01	10864.01	11282.01	11700.01
5900.00		6268.00	6686.00	7104.00	7521.00	7939.00	8357.00	8775.00	9193.00	9611.00	10029.00	10446.00	10864.00	11282.00	11700.00	& OVER
5900.01	118	5900.01	6321.01	6743.01	7164.01	7586.01	8007.01	8429.01	8850.01	9271.01	9693.01	10114.01	10536.01	10957.01	11379.01	11800.01
5950.00		6321.00	6743.00	7164.00	7586.00	8007.00	8429.00	8850.00	9271.00	9693.00	10114.00	10536.00	10957.00	11379.00	11800.00	& OVER
5950.01	119	5950.01	6375.01	6800.01	7225.01	7650.01	8075.01	8500.01	8925.01	9350.01	9775.01	10200.01	10625.01	11050.01	11475.01	11900.01
6000.00		6375.00	6800.00	7225.00	7650.00	8075.00	8500.00	8925.00	9350.00	9775.00	10200.00	10625.00	11050.00	11475.00	11900.00	& OVER
6000.01	120	6000.01	6429.01	6857.01	7286.01	7714.01	8143.01	8571.01	9000.01	9429.01	9857.01	10286.01	10714.01	11143.01	11571.01	12000.01
6050.00		6429.00	6857.00	7286.00	7714.00	8143.00	8571.00	9000.00	9429.00	9857.00	10286.00	10714.00	11143.00	11571.00	12000.00	& OVER
6050.01	121	6050.01	6482.01	6914.01	7346.01	7779.01	8211.01	8643.01	9075.01	9507.01	9939.01	10371.01	10804.01	11236.01	11668.01	12100.01
6100.00		6482.00	6914.00	7346.00	7779.00	8211.00	8643.00	9075.00	9507.00	9939.00	10371.00	10804.00	11236.00	11668.00	12100.00	& OVER
6100.01	122	6100.01	6536.01	6971.01	7407.01	7843.01	8279.01	8714.01	9150.01	9586.01	10021.01	10457.01	10893.01	11329.01	11764.01	12200.01
6150.00		6536.00	6971.00	7407.00	7843.00	8279.00	8714.00	9150.00	9586.00	10021.00	10457.00	10893.00	11329.00	11764.00	12200.00	& OVER
6150.01	123	6150.01	6589.01	7029.01	7468.01	7907.01	8346.01	8786.01	9225.01	9664.01	10104.01	10543.01	10982.01	11421.01	11861.01	12300.01
6200.00		6589.00	7029.00	7468.00	7907.00	8346.00	8786.00	9225.00	9664.00	10104.00	10543.00	10982.00	11421.00	11861.00	12300.00	& OVER
6200.01	124	6200.01	6643.01	7086.01	7529.01	7971.01	8414.01	8857.01	9300.01	9743.01	10186.01	10629.01	11071.01	11514.01	11957.01	12400.01
6250.00		6643.00	7086.00	7529.00	7971.00	8414.00	8857.00	9300.00	9743.00	10186.00	10629.00	11071.00	11514.00	11957.00	12400.00	& OVER
6250.01	125	6250.01	6696.01	7143.01	7589.01	8036.01	8482.01	8929.01	9375.01	9821.01	10268.01	10714.01	11161.01	11607.01	12054.01	12500.01
6300.00		6696.00	7143.00	7589.00	8036.00	8482.00	8929.00	9375.00	9821.00	10268.00	10714.00	11161.00	11607.00	12054.00	12500.00	& OVER
6300.01	126	6300.01	6750.01	7200.01	7650.01	8100.01	8550.01	9000.01	9450.01	9900.01	10350.01	10800.01	11250.01	11700.01	12150.01	12600.01
6350.00		6750.00	7200.00	7650.00	8100.00	8550.00	9000.00	9450.00	9900.00	10350.00	10800.00	11250.00	11700.00	12150.00	12600.00	& OVER
6350.01	127	6350.01	6804.01	7257.01	7711.01	8164.01	8618.01	9071.01	9525.01	9979.01	10432.01	10886.01	11339.01	11793.01	12246.01	12700.01
6400.00		6804.00	7257.00	7711.00	8164.00	8618.00	9071.00	9525.00	9979.00	10432.00	10886.00	11339.00	11793.00	12246.00	12700.00	& OVER
6400.01	128	6400.01	6857.01	7314.01	7771.01	8229.01	8686.01	9143.01	9600.01	10057.01	10514.01	10971.01	11429.01	11886.01	12343.01	12800.01
6450.00		6857.00	7314.00	7771.00	8229.00	8686.00	9143.00	9600.00	10057.00	10514.00	10971.00	11429.00	11886.00	12343.00	12800.00	& OVER
6450.01	129	6450.01	6911.01	7371.01	7832.01	8293.01	8754.01	9214.01	9675.01	10136.01	10596.01	11057.01	11518.01	11979.01	12439.01	12900.01
6500.00		6911.00	7371.00	7832.00	8293.00	8754.00	9214.00	9675.00	10136.00	10596.00	11057.00	11518.00	11979.00	12439.00	12900.00	& OVER
6500.01	130	6500.01	6964.01	7429.01	7893.01	8357.01	8821.01	9286.01	9750.01	10214.01	10679.01	11143.01	11607.01	12071.01	12536.01	13000.01

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
6550.00		6984.00	7429.00	7893.00	8357.00	8821.00	9286.00	9750.00	10214.00	10679.00	11143.00	11607.00	12071.00	12536.00	13000.00	& OVER
6550.01	131	6550.01	7018.01	7486.01	7954.01	8421.01	8889.01	9357.01	9825.01	10293.01	10761.01	11229.01	11696.01	12164.01	12632.01	13100.01
6600.00		7018.00	7486.00	7954.00	8421.00	8889.00	9357.00	9825.00	10293.00	10761.00	11229.00	11696.00	12164.00	12632.00	13100.00	& OVER
6600.01	132	6600.01	7071.01	7543.01	8014.01	8486.01	8957.01	9429.01	9900.01	10371.01	10843.01	11314.01	11786.01	12257.01	12729.01	13200.01
6650.00		7071.00	7543.00	8014.00	8486.00	8957.00	9429.00	9900.00	10371.00	10843.00	11314.00	11786.00	12257.00	12729.00	13200.00	& OVER
6650.01	133	6650.01	7125.01	7600.01	8075.01	8550.01	9025.01	9500.01	9975.01	10450.01	10925.01	11400.01	11875.01	12350.01	12825.01	13300.01
6700.00		7125.00	7600.00	8075.00	8550.00	9025.00	9500.00	9975.00	10450.00	10925.00	11400.00	11875.00	12350.00	12825.00	13300.00	& OVER
6700.01	134	6700.01	7179.01	7657.01	8136.01	8614.01	9093.01	9571.01	10050.01	10529.01	11007.01	11486.01	11964.01	12443.01	12921.01	13400.01
6750.00		7179.00	7657.00	8136.00	8614.00	9093.00	9571.00	10050.00	10529.00	11007.00	11486.00	11964.00	12443.00	12921.00	13400.00	& OVER
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	8288.01	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	8288.00	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

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
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
7400.01	148	7400.01	7929.01	8457.01	8986.01	9514.01	10043.01	10571.01	11100.01	11629.01	12157.01	12686.01	13214.01	13743.01	14271.01	14800.01
7450.00		7929.00	8457.00	8986.00	9514.00	10043.00	10571.00	11100.00	11629.00	12157.00	12686.00	13214.00	13743.00	14271.00	14800.00	& OVER
7450.01	149	7450.01	7982.01	8514.01	9046.01	9579.01	10111.01	10643.01	11175.01	11707.01	12239.01	12771.01	13304.01	13836.01	14368.01	14900.01
7500.00		7982.00	8514.00	9046.00	9579.00	10111.00	10643.00	11175.00	11707.00	12239.00	12771.00	13304.00	13836.00	14368.00	14900.00	& OVER
7500.01	150	7500.01	8036.01	8571.01	9107.01	9643.01	10179.01	10714.01	11250.01	11786.01	12321.01	12857.01	13393.01	13929.01	14464.01	15000.01
7550.00		8036.00	8571.00	9107.00	9643.00	10179.00	10714.00	11250.00	11786.00	12321.00	12857.00	13393.00	13929.00	14464.00	15000.00	& OVER
7550.01	151	7550.01	8089.01	8629.01	9168.01	9707.01	10246.01	10786.01	11325.01	11864.01	12404.01	12943.01	13482.01	14021.01	14561.01	15100.01
7600.00		8089.00	8629.00	9168.00	9707.00	10246.00	10786.00	11325.00	11864.00	12404.00	12943.00	13482.00	14021.00	14561.00	15100.00	& OVER
7600.01	152	7600.01	8143.01	8686.01	9229.01	9771.01	10314.01	10857.01	11400.01	11943.01	12486.01	13029.01	13571.01	14114.01	14657.01	15200.01
7650.00		8143.00	8686.00	9229.00	9771.00	10314.00	10857.00	11400.00	11943.00	12486.00	13029.00	13571.00	14114.00	14657.00	15200.00	& OVER
7650.01	153	7650.01	8196.01	8743.01	9289.01	9836.01	10382.01	10929.01	11475.01	12021.01	12568.01	13114.01	13661.01	14207.01	14754.01	15300.01
7700.00		8196.00	8743.00	9289.00	9836.00	10382.00	10929.00	11475.00	12021.00	12568.00	13114.00	13661.00	14207.00	14754.00	15300.00	& OVER
7700.01	154	7700.01	8250.01	8800.01	9350.01	9900.01	10450.01	11000.01	11550.01	12100.01	12650.01	13200.01	13750.01	14300.01	14850.01	15400.01
7750.00		8250.00	8800.00	9350.00	9900.00	10450.00	11000.00	11550.00	12100.00	12650.00	13200.00	13750.00	14300.00	14850.00	15400.00	& OVER
7750.01	155	7750.01	8304.01	8857.01	9411.01	9964.01	10518.01	11071.01	11625.01	12179.01	12732.01	13286.01	13839.01	14393.01	14946.01	15500.01
7800.00		8304.00	8857.00	9411.00	9964.00	10518.00	11071.00	11625.00	12179.00	12732.00	13286.00	13839.00	14393.00	14946.00	15500.00	& OVER
7800.01	156	7800.01	8357.01	8914.01	9471.01	10029.01	10586.01	11143.01	11700.01	12257.01	12814.01	13371.01	13929.01	14486.01	15043.01	15600.01
7850.00		8357.00	8914.00	9471.00	10029.00	10586.00	11143.00	11700.00	12257.00	12814.00	13371.00	13929.00	14486.00	15043.00	15600.00	& OVER
7850.01	157	7850.01	8411.01	8971.01	9532.01	10093.01	10654.01	11214.01	11775.01	12336.01	12896.01	13457.01	14018.01	14579.01	15139.01	15700.01
7900.00		8411.00	8971.00	9532.00	10093.00	10654.00	11214.00	11775.00	12336.00	12896.00	13457.00	14018.00	14579.00	15139.00	15700.00	& OVER
7900.01	158	7900.01	8464.01	9029.01	9593.01	10157.01	10721.01	11286.01	11850.01	12414.01	12979.01	13543.01	14107.01	14671.01	15236.01	15800.01
7950.00		8464.00	9029.00	9593.00	10157.00	10721.00	11286.00	11850.00	12414.00	12979.00	13543.00	14107.00	14671.00	15236.00	15800.00	& OVER
7950.01	159	7950.01	8518.01	9086.01	9654.01	10221.01	10789.01	11357.01	11925.01	12493.01	13061.01	13629.01	14196.01	14764.01	15332.01	15900.01
8000.00		8518.00	9086.00	9654.00	10221.00	10789.00	11357.00	11925.00	12493.00	13061.00	13629.00	14196.00	14764.00	15332.00	15900.00	& OVER
8000.01	160	8000.01	8571.01	9143.01	9714.01	10286.01	10857.01	11429.01	12000.01	12571.01	13143.01	13714.01	14286.01	14857.01	15429.01	16000.01
8050.00		8571.00	9143.00	9714.00	10286.00	10857.00	11429.00	12000.00	12571.00	13143.00	13714.00	14286.00	14857.00	15429.00	16000.00	& OVER
8050.01	161	8050.01	8625.01	9200.01	9775.01	10350.01	10925.01	11500.01	12075.01	12650.01	13225.01	13800.01	14375.01	14950.01	15525.01	16100.01
8100.00		8625.00	9200.00	9775.00	10350.00	10925.00	11500.00	12075.00	12650.00	13225.00	13800.00	14375.00	14950.00	15525.00	16100.00	& OVER
8100.01	162	8100.01	8679.01	9257.01	9836.01	10414.01	10993.01	11571.01	12150.01	12729.01	13307.01	13886.01	14464.01	15043.01	15621.01	16200.01
8150.00		8679.00	9257.00	9836.00	10414.00	10993.00	11571.00	12150.00	12729.00	13307.00	13886.00	14464.00	15043.00	15621.00	16200.00	& OVER
8150.01	163	8150.01	8732.01	9314.01	9896.01	10479.01	11061.01	11643.01	12225.01	12807.01	13389.01	13971.01	14554.01	15136.01	15718.01	16300.01

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Mark C. Pratt

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
8200.00		8732.00	9314.00	9896.00	10479.00	11061.00	11643.00	12225.00	12807.00	13389.00	13971.00	14554.00	15136.00	15718.00	16300.00	& OVER
8200.01	164	8200.01	8786.01	9371.01	9957.01	10543.01	11129.01	11714.01	12300.01	12886.01	13471.01	14057.01	14643.01	15229.01	15814.01	16400.01
8250.00		8786.00	9371.00	9957.00	10543.00	11129.00	11714.00	12300.00	12886.00	13471.00	14057.00	14643.00	15229.00	15814.00	16400.00	& OVER
8250.01	165	8250.01	8839.01	9429.01	10018.01	10607.01	11196.01	11786.01	12375.01	12964.01	13554.01	14143.01	14732.01	15321.01	15911.01	16500.01
8300.00		8839.00	9429.00	10018.00	10607.00	11196.00	11786.00	12375.00	12964.00	13554.00	14143.00	14732.00	15321.00	15911.00	16500.00	& OVER
8300.01	166	8300.01	8893.01	9486.01	10079.01	10671.01	11264.01	11857.01	12450.01	13043.01	13636.01	14229.01	14821.01	15414.01	16007.01	16600.01
8350.00		8893.00	9486.00	10079.00	10671.00	11264.00	11857.00	12450.00	13043.00	13636.00	14229.00	14821.00	15414.00	16007.00	16600.00	& OVER
8350.01	167	8350.01	8946.01	9543.01	10139.01	10736.01	11332.01	11929.01	12525.01	13121.01	13718.01	14314.01	14911.01	15507.01	16104.01	16700.01
8400.00		8946.00	9543.00	10139.00	10736.00	11332.00	11929.00	12525.00	13121.00	13718.00	14314.00	14911.00	15507.00	16104.00	16700.00	& OVER
8400.01	168	8400.01	9000.01	9600.01	10200.01	10800.01	11400.01	12000.01	12600.01	13200.01	13800.01	14400.01	15000.01	15600.01	16200.01	16800.01
8450.00		9000.00	9600.00	10200.00	10800.00	11400.00	12000.00	12600.00	13200.00	13800.00	14400.00	15000.00	15600.00	16200.00	16800.00	& OVER
8450.01	169	8450.01	9054.01	9657.01	10261.01	10864.01	11468.01	12071.01	12675.01	13279.01	13882.01	14486.01	15089.01	15693.01	16296.01	16900.01
8500.00		9054.00	9657.00	10261.00	10864.00	11468.00	12071.00	12675.00	13279.00	13882.00	14486.00	15089.00	15693.00	16296.00	16900.00	& OVER
8500.01	170	8500.01	9107.01	9714.01	10321.01	10929.01	11536.01	12143.01	12750.01	13357.01	13964.01	14571.01	15179.01	15786.01	16393.01	17000.01
8550.00		9107.00	9714.00	10321.00	10929.00	11536.00	12143.00	12750.00	13357.00	13964.00	14571.00	15179.00	15786.00	16393.00	17000.00	& OVER
8550.01	171	8550.01	9161.01	9771.01	10382.01	10993.01	11604.01	12214.01	12825.01	13436.01	14046.01	14657.01	15268.01	15879.01	16489.01	17100.01
8600.00		9161.00	9771.00	10382.00	10993.00	11604.00	12214.00	12825.00	13436.00	14046.00	14657.00	15268.00	15879.00	16489.00	17100.00	& OVER
8600.01	172	8600.01	9214.01	9829.01	10443.01	11057.01	11671.01	12286.01	12900.01	13514.01	14129.01	14743.01	15357.01	15971.01	16586.01	17200.01
8650.00		9214.00	9829.00	10443.00	11057.00	11671.00	12286.00	12900.00	13514.00	14129.00	14743.00	15357.00	15971.00	16586.00	17200.00	& OVER
8650.01	173	8650.01	9268.01	9886.01	10504.01	11121.01	11739.01	12357.01	12975.01	13593.01	14211.01	14829.01	15446.01	16064.01	16682.01	17300.01
8700.00		9268.00	9886.00	10504.00	11121.00	11739.00	12357.00	12975.00	13593.00	14211.00	14829.00	15446.00	16064.00	16682.00	17300.00	& OVER
8700.01	174	8700.01	9321.01	9943.01	10564.01	11186.01	11807.01	12429.01	13050.01	13671.01	14293.01	14914.01	15536.01	16157.01	16779.01	17400.01
8750.00		9321.00	9943.00	10564.00	11186.00	11807.00	12429.00	13050.00	13671.00	14293.00	14914.00	15536.00	16157.00	16779.00	17400.00	& OVER
8750.01	175	8750.01	9375.01	10000.01	10625.01	11250.01	11875.01	12500.01	13125.01	13750.01	14375.01	15000.01	15625.01	16250.01	16875.01	17500.01
8800.00		9375.00	10000.00	10625.00	11250.00	11875.00	12500.00	13125.00	13750.00	14375.00	15000.00	15625.00	16250.00	16875.00	17500.00	& OVER
8800.01	176	8800.01	9429.01	10057.01	10686.01	11314.01	11943.01	12571.01	13200.01	13829.01	14457.01	15086.01	15714.01	16343.01	16971.01	17600.01
8850.00		9429.00	10057.00	10686.00	11314.00	11943.00	12571.00	13200.00	13829.00	14457.00	15086.00	15714.00	16343.00	16971.00	17600.00	& OVER
8850.01	177	8850.01	9482.01	10114.01	10746.01	11379.01	12011.01	12643.01	13275.01	13907.01	14539.01	15171.01	15804.01	16436.01	17068.01	17700.01
8900.00		9482.00	10114.00	10746.00	11379.00	12011.00	12643.00	13275.00	13907.00	14539.00	15171.00	15804.00	16436.00	17068.00	17700.00	& OVER
8900.01	178	8900.01	9536.01	10171.01	10807.01	11443.01	12079.01	12714.01	13350.01	13986.01	14621.01	15257.01	15893.01	16529.01	17164.01	17800.01
8950.00		9536.00	10171.00	10807.00	11443.00	12079.00	12714.00	13350.00	13986.00	14621.00	15257.00	15893.00	16529.00	17164.00	17800.00	& OVER
8950.01	179	8950.01	9589.01	10229.01	10868.01	11507.01	12146.01	12786.01	13425.01	14064.01	14704.01	15343.01	15982.01	16621.01	17261.01	17900.01
9000.00		9589.00	10229.00	10868.00	11507.00	12146.00	12786.00	13425.00	14064.00	14704.00	15343.00	15982.00	16621.00	17261.00	17900.00	& 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
9000.01	180	9000.01	9643.01	10286.01	10929.01	11571.01	12214.01	12857.01	13500.01	14143.01	14786.01	15429.01	16071.01	16714.01	17357.01	18000.01
9050.00		9643.00	10286.00	10929.00	11571.00	12214.00	12857.00	13500.00	14143.00	14786.00	15429.00	16071.00	16714.00	17357.00	18000.00	& OVER
9050.01	181	9050.01	9696.01	10343.01	10989.01	11636.01	12282.01	12929.01	13575.01	14221.01	14868.01	15514.01	16161.01	16807.01	17454.01	18100.01
9100.00		9696.00	10343.00	10989.00	11636.00	12282.00	12929.00	13575.00	14221.00	14868.00	15514.00	16161.00	16807.00	17454.00	18100.00	& OVER
9100.01	182	9100.01	9750.01	10400.01	11050.01	11700.01	12350.01	13000.01	13650.01	14300.01	14950.01	15600.01	16250.01	16900.01	17550.01	18200.01
9150.00		9750.00	10400.00	11050.00	11700.00	12350.00	13000.00	13650.00	14300.00	14950.00	15600.00	16250.00	16900.00	17550.00	18200.00	& OVER
9150.01	183	9150.01	9804.01	10457.01	11111.01	11764.01	12418.01	13071.01	13725.01	14379.01	15032.01	15686.01	16339.01	16993.01	17646.01	18300.01
9200.00		9804.00	10457.00	11111.00	11764.00	12418.00	13071.00	13725.00	14379.00	15032.00	15686.00	16339.00	16993.00	17646.00	18300.00	& OVER
9200.01	184	9200.01	9857.01	10514.01	11171.01	11829.01	12486.01	13143.01	13800.01	14457.01	15114.01	15771.01	16429.01	17086.01	17743.01	18400.01
9250.00		9857.00	10514.00	11171.00	11829.00	12486.00	13143.00	13800.00	14457.00	15114.00	15771.00	16429.00	17086.00	17743.00	18400.00	& OVER
9250.01	185	9250.01	9911.01	10571.01	11232.01	11893.01	12554.01	13214.01	13875.01	14536.01	15196.01	15857.01	16518.01	17179.01	17839.01	18500.01
9300.00		9911.00	10571.00	11232.00	11893.00	12554.00	13214.00	13875.00	14536.00	15196.00	15857.00	16518.00	17179.00	17839.00	18500.00	& OVER
9300.01	186	9300.01	9964.01	10629.01	11293.01	11957.01	12621.01	13286.01	13950.01	14614.01	15279.01	15943.01	16607.01	17271.01	17936.01	18600.01
9350.00		9964.00	10629.00	11293.00	11957.00	12621.00	13286.00	13950.00	14614.00	15279.00	15943.00	16607.00	17271.00	17936.00	18600.00	& OVER
9350.01	187	9350.01	10018.01	10686.01	11354.01	12021.01	12689.01	13357.01	14025.01	14693.01	15361.01	16029.01	16696.01	17364.01	18032.01	18700.01
9400.00		10018.00	10686.00	11354.00	12021.00	12689.00	13357.00	14025.00	14693.00	15361.00	16029.00	16696.00	17364.00	18032.00	18700.00	& OVER
9400.01	188	9400.01	10071.01	10743.01	11414.01	12086.01	12757.01	13429.01	14100.01	14771.01	15443.01	16114.01	16786.01	17457.01	18129.01	18800.01
9450.00		10071.00	10743.00	11414.00	12086.00	12757.00	13429.00	14100.00	14771.00	15443.00	16114.00	16786.00	17457.00	18129.00	18800.00	& OVER
9450.01	189	9450.01	10125.01	10800.01	11475.01	12150.01	12825.01	13500.01	14175.01	14850.01	15525.01	16200.01	16875.01	17550.01	18225.01	18900.01
9500.00		10125.00	10800.00	11475.00	12150.00	12825.00	13500.00	14175.00	14850.00	15525.00	16200.00	16875.00	17550.00	18225.00	18900.00	& OVER
9500.01	190	9500.01	10179.01	10857.01	11536.01	12214.01	12893.01	13571.01	14250.01	14929.01	15607.01	16286.01	16964.01	17643.01	18321.01	19000.01
9550.00		10179.00	10857.00	11536.00	12214.00	12893.00	13571.00	14250.00	14929.00	15607.00	16286.00	16964.00	17643.00	18321.00	19000.00	& OVER
9550.01	191	9550.01	10232.01	10914.01	11596.01	12279.01	12961.01	13643.01	14325.01	15007.01	15689.01	16371.01	17054.01	17736.01	18418.01	19100.01
9600.00		10232.00	10914.00	11596.00	12279.00	12961.00	13643.00	14325.00	15007.00	15689.00	16371.00	17054.00	17736.00	18418.00	19100.00	& OVER
9600.01	192	9600.01	10286.01	10971.01	11657.01	12343.01	13029.01	13714.01	14400.01	15086.01	15771.01	16457.01	17143.01	17829.01	18514.01	19200.01
9650.00		10286.00	10971.00	11657.00	12343.00	13029.00	13714.00	14400.00	15086.00	15771.00	16457.00	17143.00	17829.00	18514.00	19200.00	& OVER
9650.01	193	9650.01	10339.01	11029.01	11718.01	12407.01	13096.01	13786.01	14475.01	15164.01	15854.01	16543.01	17232.01	17921.01	18611.01	19300.01
9700.00		10339.00	11029.00	11718.00	12407.00	13096.00	13786.00	14475.00	15164.00	15854.00	16543.00	17232.00	17921.00	18611.00	19300.00	& OVER
9700.01	194	9700.01	10393.01	11086.01	11779.01	12471.01	13164.01	13857.01	14550.01	15243.01	15936.01	16629.01	17321.01	18014.01	18707.01	19400.01
9750.00		10393.00	11086.00	11779.00	12471.00	13164.00	13857.00	14550.00	15243.00	15936.00	16629.00	17321.00	18014.00	18707.00	19400.00	& OVER
9750.01	195	9750.01	10446.01	11143.01	11839.01	12536.01	13232.01	13929.01	14625.01	15321.01	16018.01	16714.01	17411.01	18107.01	18804.01	19500.01
9800.00		10446.00	11143.00	11839.00	12536.00	13232.00	13929.00	14625.00	15321.00	16018.00	16714.00	17411.00	18107.00	18804.00	19500.00	& OVER
9800.01	196	9800.01	10500.01	11200.01	11900.01	12600.01	13300.01	14000.01	14700.01	15400.01	16100.01	16800.01	17500.01	18200.01	18900.01	19600.01

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Mark C. Pratt

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	
9850.00		10500.00	11200.00	11900.00	12600.00	13300.00	14000.00	14700.00	15400.00	16100.00	16800.00	17500.00	18200.00	18900.00	19600.00	& OVER	
9850.01	197	9850.01	10554.01	11257.01	11961.01	12664.01	13368.01	14071.01	14775.01	15479.01	16182.01	16886.01	17589.01	18293.01	18996.01	19700.01	
9900.00		10554.00	11257.00	11961.00	12664.00	13368.00	14071.00	14775.00	15479.00	16182.00	16886.00	17589.00	18293.00	18996.00	19700.00	& OVER	
9900.01	198	9900.01	10607.01	11314.01	12021.01	12729.01	13436.01	14143.01	14850.01	15557.01	16264.01	16971.01	17679.01	18386.01	19093.01	19800.01	
9950.00		10607.00	11314.00	12021.00	12729.00	13436.00	14143.00	14850.00	15557.00	16264.00	16971.00	17679.00	18386.00	19093.00	19800.00	& OVER	
9950.01	199	9950.01	10661.01	11371.01	12082.01	12793.01	13504.01	14214.01	14925.01	15636.01	16346.01	17057.01	17768.01	18479.01	19189.01	19900.01	
10000.00		10661.00	11371.00	12082.00	12793.00	13504.00	14214.00	14925.00	15636.00	16346.00	17057.00	17768.00	18479.00	19189.00	19900.00	& OVER	
10000.01	200	10000.01	10714.01	11429.01	12143.01	12857.01	13571.01	14286.01	15000.01	15714.01	16429.01	17143.01	17857.01	18571.01	19286.01	20000.01	
10050.00		10714.00	11429.00	12143.00	12857.00	13571.00	14286.00	15000.00	15714.00	16429.00	17143.00	17857.00	18571.00	19286.00	20000.00	& OVER	
10050.01	201	10050.01	10768.01	11486.01	12204.01	12921.01	13639.01	14357.01	15075.01	15793.01	16511.01	17229.01	17946.01	18664.01	19382.01	20100.01	
10100.00		10768.00	11486.00	12204.00	12921.00	13639.00	14357.00	15075.00	15793.00	16511.00	17229.00	17946.00	18664.00	19382.00	20100.00	& OVER	
10100.01	202	10100.01	10821.01	11543.01	12264.01	12986.01	13707.01	14429.01	15150.01	15871.01	16593.01	17314.01	18036.01	18757.01	19479.01	20200.01	
10150.00		10821.00	11543.00	12264.00	12986.00	13707.00	14429.00	15150.00	15871.00	16593.00	17314.00	18036.00	18757.00	19479.00	20200.00	& OVER	
10150.01	203	10150.01	10875.01	11600.01	12325.01	13050.01	13775.01	14500.01	15225.01	15950.01	16675.01	17400.01	18125.01	18850.01	19575.01	20300.01	
10200.00		10875.00	11600.00	12325.00	13050.00	13775.00	14500.00	15225.00	15950.00	16675.00	17400.00	18125.00	18850.00	19575.00	20300.00	& OVER	
10200.01	204	10200.01	10929.01	11657.01	12386.01	13114.01	13843.01	14571.01	15300.01	16029.01	16757.01	17486.01	18214.01	18943.01	19671.01	20400.01	
10250.00		10929.00	11657.00	12386.00	13114.00	13843.00	14571.00	15300.00	16029.00	16757.00	17486.00	18214.00	18943.00	19671.00	20400.00	& OVER	
10250.01	205	10250.01	10982.01	11714.01	12446.01	13179.01	13911.01	14643.01	15375.01	16107.01	16839.01	17571.01	18304.01	19036.01	19768.01	20500.01	
10300.00		10982.00	11714.00	12446.00	13179.00	13911.00	14643.00	15375.00	16107.00	16839.00	17571.00	18304.00	19036.00	19768.00	20500.00	& OVER	
10300.01	206	10300.01	11036.01	11771.01	12507.01	13243.01	13979.01	14714.01	15450.01	16186.01	16921.01	17657.01	18393.01	19129.01	19864.01	20600.01	
10350.00		11036.00	11771.00	12507.00	13243.00	13979.00	14714.00	15450.00	16186.00	16921.00	17657.00	18393.00	19129.00	19864.00	20600.00	& OVER	
10350.01	207	10350.01	11089.01	11829.01	12568.01	13307.01	14046.01	14786.01	15525.01	16264.01	17004.01	17743.01	18482.01	19221.01	19961.01	20700.01	
10400.00		11089.00	11829.00	12568.00	13307.00	14046.00	14786.00	15525.00	16264.00	17004.00	17743.00	18482.00	19221.00	19961.00	20700.00	& OVER	
10400.01	208	10400.01	11143.01	11886.01	12629.01	13371.01	14114.01	14857.01	15600.01	16343.01	17086.01	17829.01	18571.01	19314.01	20057.01	20800.01	
10450.00		11143.00	11886.00	12629.00	13371.00	14114.00	14857.00	15600.00	16343.00	17086.00	17829.00	18571.00	19314.00	20057.00	20800.00	& OVER	
10450.01	209	10450.01	11196.01	11943.01	12689.01	13436.01	14182.01	14929.01	15675.01	16421.01	17168.01	17914.01	18661.01	19407.01	20154.01	20900.01	
10500.00		11196.00	11943.00	12689.00	13436.00	14182.00	14929.00	15675.00	16421.00	17168.00	17914.00	18661.00	19407.00	20154.00	20900.00	& OVER	
10500.01	210	10500.01	11250.01	12000.01	12750.01	13500.01	14250.01	15000.01	15750.01	16500.01	17250.01	18000.01	18750.01	19500.01	20250.01	21000.01	
10550.00		11250.00	12000.00	12750.00	13500.00	14250.00	15000.00	15750.00	16500.00	17250.00	18000.00	18750.00	19500.00	20250.00	21000.00	& OVER	
10550.01	211	10550.01	11304.01	12057.01	12811.01	13564.01	14318.01	15071.01	15825.01	16579.01	17332.01	18086.01	18839.01	19593.01	20346.01	21100.01	
10600.00		11304.00	12057.00	12811.00	13564.00	14318.00	15071.00	15825.00	16579.00	17332.00	18086.00	18839.00	19593.00	20346.00	21100.00	& OVER	
10600.01	212	10600.01	11357.01	12114.01	12871.01	13629.01	14386.01	15143.01	15900.01	16657.01	17414.01	18171.01	18929.01	19686.01	20443.01	21200.01	

BENEFIT TABLE (Continued)

Col A	Col. B	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
10650.00		11357.00	12114.00	12871.00	13629.00	14386.00	15143.00	15900.00	16657.00	17414.00	18171.00	18929.00	19686.00	20443.00	21200.00	& OVER
10650.01	213	10650.01	11411.01	12171.01	12932.01	13693.01	14454.01	15214.01	15975.01	16736.01	17496.01	18257.01	19018.01	19779.01	20539.01	21300.01
10700.00		11411.00	12171.00	12932.00	13693.00	14454.00	15214.00	15975.00	16736.00	17496.00	18257.00	19018.00	19779.00	20539.00	21300.00	& OVER
10700.01	214	10700.01	11464.01	12229.01	12993.01	13757.01	14521.01	15286.01	16050.01	16814.01	17579.01	18343.01	19107.01	19871.01	20636.01	21400.01
10750.00		11464.00	12229.00	12993.00	13757.00	14521.00	15286.00	16050.00	16814.00	17579.00	18343.00	19107.00	19871.00	20636.00	21400.00	& OVER
10750.01	215	10750.01	11518.01	12286.01	13054.01	13821.01	14589.01	15357.01	16125.01	16893.01	17661.01	18429.01	19196.01	19964.01	20732.01	21500.01
10800.00		11518.00	12286.00	13054.00	13821.00	14589.00	15357.00	16125.00	16893.00	17661.00	18429.00	19196.00	19964.00	20732.00	21500.00	& OVER
10800.01	216	10800.01	11571.01	12343.01	13114.01	13886.01	14657.01	15429.01	16200.01	16971.01	17743.01	18514.01	19286.01	20057.01	20829.01	21600.01
10850.00		11571.00	12343.00	13114.00	13886.00	14657.00	15429.00	16200.00	16971.00	17743.00	18514.00	19286.00	20057.00	20829.00	21600.00	& OVER
10850.01	217	10850.01	11625.01	12400.01	13175.01	13950.01	14725.01	15500.01	16275.01	17050.01	17825.01	18600.01	19375.01	20150.01	20925.01	21700.01
10900.00		11625.00	12400.00	13175.00	13950.00	14725.00	15500.00	16275.00	17050.00	17825.00	18600.00	19375.00	20150.00	20925.00	21700.00	& OVER
10900.01	218	10900.01	11679.01	12457.01	13236.01	14014.01	14793.01	15571.01	16350.01	17129.01	17907.01	18686.01	19464.01	20243.01	21021.01	21800.01
10950.00		11679.00	12457.00	13236.00	14014.00	14793.00	15571.00	16350.00	17129.00	17907.00	18686.00	19464.00	20243.00	21021.00	21800.00	& OVER
10950.01	219	10950.01	11732.01	12514.01	13296.01	14079.01	14861.01	15643.01	16425.01	17207.01	17989.01	18771.01	19554.01	20336.01	21118.01	21900.01
11000.00		11732.00	12514.00	13296.00	14079.00	14861.00	15643.00	16425.00	17207.00	17989.00	18771.00	19554.00	20336.00	21118.00	21900.00	& OVER
11000.01	220	11000.01	11786.01	12571.01	13357.01	14143.01	14929.01	15714.01	16500.01	17286.01	18071.01	18857.01	19643.01	20429.01	21214.01	22000.01
11050.00		11786.00	12571.00	13357.00	14143.00	14929.00	15714.00	16500.00	17286.00	18071.00	18857.00	19643.00	20429.00	21214.00	22000.00	& OVER
11050.01	221	11050.01	11839.01	12629.01	13418.01	14207.01	14996.01	15786.01	16575.01	17364.01	18154.01	18943.01	19732.01	20521.01	21311.01	22100.01
11100.00		11839.00	12629.00	13418.00	14207.00	14996.00	15786.00	16575.00	17364.00	18154.00	18943.00	19732.00	20521.00	21311.00	22100.00	& OVER
11100.01	222	11100.01	11893.01	12686.01	13479.01	14271.01	15064.01	15857.01	16650.01	17443.01	18236.01	19029.01	19821.01	20614.01	21407.01	22200.01
11150.00		11893.00	12686.00	13479.00	14271.00	15064.00	15857.00	16650.00	17443.00	18236.00	19029.00	19821.00	20614.00	21407.00	22200.00	& OVER
11150.01	223	11150.01	11946.01	12743.01	13539.01	14336.01	15132.01	15929.01	16725.01	17521.01	18318.01	19114.01	19911.01	20707.01	21504.01	22300.01
11200.00		11946.00	12743.00	13539.00	14336.00	15132.00	15929.00	16725.00	17521.00	18318.00	19114.00	19911.00	20707.00	21504.00	22300.00	& OVER
11200.01	224	11200.01	12000.01	12800.01	13600.01	14400.01	15200.01	16000.01	16800.01	17600.01	18400.01	19200.01	20000.01	20800.01	21600.01	22400.01
& OVER		12000.00	12800.00	13600.00	14400.00	15200.00	16000.00	16800.00	17600.00	18400.00	19200.00	20000.00	20800.00	21600.00	22400.00	& OVER

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Mark C. Pratt

SENATE JOINT RESOLUTION NO. _____

1 Continuing the Joint Subcommittee Studying the Funding Requirements of the Virginia
2 Unemployment Compensation Act.

3 WHEREAS, a joint subcommittee to study the funding requirements of the Virginia
4 Unemployment Compensation Act traditionally has met annually; and

5 WHEREAS, such joint subcommittee met in 1995 pursuant to Senate Joint Resolution
6 No. 272 to review the current status and long-term projections for the unemployment
7 compensation trust fund; and

8 WHEREAS, the trust fund is financed by Virginia's employers and drawn on by working
9 Virginians who become unemployed and must rely on such fund for unemployment
10 compensation benefits; and

11 WHEREAS, continued legislative oversight of such fund is warranted to ensure its
12 adequacy to meet current and projected benefit payments; now, therefore, be it

13 RESOLVED, by the Senate, the House of Delegates concurring, That the Joint
14 Subcommittee Studying the Funding Requirements of the Virginia Unemployment
15 Compensation Act be hereby continued. The Joint Subcommittee's membership shall remain
16 the same, with any vacancies to be filled by the Senate Committee on Privileges and Elections
17 and the Speaker of the House, as appropriate.

18 The direct costs of this study shall not exceed \$3,000.

19 The Division of Legislative Services shall provide staff support for the study. All
20 agencies of the Commonwealth shall provide assistance to the joint subcommittee, upon
21 request.

22 The joint subcommittee shall complete its work in time to submit its findings and
23 recommendations to the Governor and the 1997 Session of the General Assembly as

1 provided in the procedures of the Division of Legislative Automated Systems for processing
2 legislative documents.

3 Implementation of this resolution is subject to subsequent approval and certification by
4 the Joint Rules Committee. The Committee may withhold expenditures or delay the period for
5 the conduct of the study.

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