

REPORT OF THE

**COMMISSION ON
UNEMPLOYMENT COMPENSATION**

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



SENATE DOCUMENT NO. 11

**COMMONWEALTH OF VIRGINIA
RICHMOND
2004**

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EXECUTIVE SUMMARY

Senate Bill 889, passed in the 2003 Session of the General Assembly, established the Commission on Unemployment Compensation. The Commission continues the work of the Joint Subcommittee Studying the Funding Requirements of the Virginia Unemployment Trust, which was established in 1977. The legislation creating the Commission expanded the scope of responsibilities assigned to the Joint Subcommittee, which had been charged to make a study of the future funding and administrative requirements for the Commonwealth's unemployment compensation system, by requiring the Commission to:

- Evaluate the impact of existing statutes and proposed legislation on unemployment compensation and the Unemployment Trust Fund;
- Assess the Commonwealth's unemployment compensation program and examine ways to enhance effectiveness;
- Monitor the current status and long-term projections for the Unemployment Trust Fund; and
- Report annually its findings and recommendations to the General Assembly and the Governor.

The Commission's members include Senators John C. Watkins, Chairman, Delegate Harry R. Purkey, Vice-chairman, Delegate Terry G. Kilgore, Senator Yvonne B. Miller, Delegate Samuel A. Nixon, Jr., Delegate Lionell Spruill, Sr., Senator Frank W. Wagner, and Delegate R. Lee Ware, Jr.. The Commission met twice, on June 17, 2003 and November 17, 2003.

KEY ISSUES CONSIDERED BY THE COMMISSION IN 2003

1. Solvency of the Unemployment Trust Fund

Initial projections indicated that the Trust Fund balance would decline from \$528 million on January 1, 2003, to \$176.8 million on January 1, 2004. The solvency level is projected to fall from 41.2 percent to 23.5 percent between June 30, 2003, and June 30, 2004, but to rebound to 43 percent in 2005, 67 percent in 2006, and 82 percent in 2007. The average tax per employee is projected to increase sharply, from \$77 in 2003 to \$138 in 2004, \$171 in 2005, and \$179 in 2006 before dropping again to \$134 in 2007. At the same time, benefits payments are decreasing as a result of lower benefit schedules that became effective in July 2003, when the minimum weekly benefit dropped from \$59 to \$50, and the maximum weekly benefit decreased from \$318 to \$316.

2. Low First Payment Rate

A claimant can receive only one first payment in his benefit year; first payments thus provide a good estimate for the number of paid claims annually. Virginia's first payment rate is approximately nine percent below the national average. The low first payment rate may be related to the low benefit reciprocity rate, which in turn is due in part to the fact that Virginia historically has had an unemployment rate lower than the national average. The Virginia Employment Commission will continue to report on this issue.

3. Tax Burden

Low-wage paying employers carry a disproportionate share of the employer tax burden. The contributions to the unemployment insurance Trust Fund come from only a portion of wages, currently \$8,000. Because wages have grown faster than this tax base, employers paying higher wages (which result in higher unemployment compensation payments) are paying proportionately less in taxes for relatively higher unemployment insurance benefit payments to any former employees

4. Impact of 2003 Laws

The expected net effect of legislation enacted in the 2003 Session of the General Assembly will be to decrease Trust Fund solvency commencing in 2004 and to result in slightly higher tax levels commencing in 2005. The elimination of 50 percent of the pension offset applied to Social Security and Railroad Act pensions is expected to add 0.5 percent to annual benefit costs. The implementation of an optional alternative base period for claimants who would not qualify for benefits using the current base period determination is expected to add one percent to annual benefit costs.

5. Coordination of Workforce Training Resources

House Bill 2075, passed in the 2003 Session in partial response to draft recommendations of the Joint Legislative Audit and Review Commission, expanded the responsibilities of the Virginia Workforce Council and authorized it to give policy advice to the Governor on workforce and workforce development issues, and to provide policy direction to local workforce investment boards. The legislation also reduced the size of the Council by 14 appointees (from 43 to 29) and established the Virginia Workforce Network to replace "Virginia's Workforce Development Program."

The Secretariat of Commerce and Trade is approaching workforce coordination at the cabinet level through a memorandum of understanding signed by the Secretary of Commerce and Trade, the Secretary of Education, and the Secretary of Health and Human Resources. The Virginia Workforce Council is focusing on (i) consistency in goals and approaches and capacity among the local workforce investment boards and (ii) clear measures of accountability.

6. SUTA Dumping

State unemployment tax (SUTA) dumping occurs when a company reorganizes or acquires another company in order to obtain a lower tax rate. The Virginia Employment Commission has apprised the Commission of concerns on a national level that employers are using such strategic business practices to avoid paying taxes based on their true employment experience. The Commission will monitor this issue to assess the extent to which it is occurring in Virginia.

COMMISSION ACTIONS IN 2003

The Commission met twice during 2003. At its first meeting, it voted unanimously to accept the report documenting a two-year actuarial analysis of Virginia's unemployment compensation system by Dr. Wayne Vroman of the Urban Institute, with the proviso that acceptance does not constitute an endorsement of the report's recommendations. Dr. Vroman's report is summarized in the Report of the Joint Subcommittee Studying the Funding Requirements of the Virginia Unemployment Trust Fund (H. Doc. 30, 2003). Two of the recommendations contained in Dr. Vroman's report were accomplished through legislation enacted in the 2003 Session of the General Assembly.

The Commission received information from the Virginia Employment Commission on several issues, including the Trust Fund solvency, the low first payment rate, and the impact of legislation enacted in 2003. The Commission continued to monitor the unemployment compensation Trust Fund and issues associated with effective implementation of the unemployment compensation program.

Report of the Commission on Unemployment Compensation

TO: The Honorable Mark Warner, Governor of Virginia
and
The General Assembly of Virginia

Richmond, Virginia
May 2004

I. INTRODUCTION

Senate Bill 889, passed in the 2003 Session of the General Assembly, established the Commission on Unemployment Compensation. The Commission is the successor to the Joint Subcommittee Studying the Funding Requirements of the Virginia Unemployment Trust that was established by Senate Joint Resolution 133 in 1977 to review the current status of, and long-term projections for, Virginia's unemployment Trust Fund. The Commission's statutory authority is set out in Chapter 33 (§§ 30-218 et seq.) of Title 30 of the Code of Virginia, and is scheduled to expire on July 1, 2006. A copy of the Commission's enabling legislation is attached as Appendix A. The Commission is authorized to:

- Evaluate the impact of existing statutes and proposed legislation on unemployment compensation and the Unemployment Trust Fund;
- Assess the Commonwealth's unemployment compensation program and examine ways to enhance effectiveness;
- Monitor the current status and long-term projections for the Unemployment Trust Fund; and
- Report annually its findings and recommendations to the General Assembly and the Governor.

Members appointed to the Commission include Senator John C. Watkins (Chesterfield), Delegate Harry R. Purkey (Virginia Beach), Delegate Terry G. Kilgore (Scott); Senator Yvonne B. Miller (Norfolk), Delegate Samuel A. Nixon, Jr. (Chesterfield), Delegate Lionell Spruill, Sr. (Chesapeake), Senator Frank W. Wagner (Virginia Beach), and Delegate R. Lee Ware, Jr. (Powhatan).

II. OVERVIEW OF UNEMPLOYMENT COMPENSATION PROGRAM

A. THE FEDERAL-STATE UNEMPLOYMENT INSURANCE SYSTEM

Virginia's unemployment insurance program is derived from both federal and state statutes. The dual system, initiated in the Social Security Act of 1935, provides temporary financial relief to Americans who are unemployed through no fault of their own and are looking for work. The program is designed to ensure that at least a significant portion of basic living expenses can be paid while an employee searches for suitable work. State unemployment programs are compelled to conform to federal standards through the Federal Unemployment Tax Act, which provides for a payroll tax on virtually all employers but allows employers a credit against the federal tax for the taxes paid to a conforming state unemployment insurance program. Each state administers a separate unemployment insurance program within minimum guidelines established by federal statute. Eligibility and the amount and duration of benefits are determined by each state.

B. UNEMPLOYMENT TAXES

A combination of federal and state taxes are levied upon employers to fund unemployment benefits. The proceeds from the unemployment taxes are deposited in the federally maintained Unemployment Trust Fund. Each state has a separate account in the Unemployment Trust Fund to which deposits are made. As used in this report, "Trust Fund" refers to Virginia's account in the Unemployment Trust Fund.

Virginia employers with one or more employees pay Trust Fund taxes on the first \$8,000 of each employee's wages. The taxes are "experience rated," which means that those employers with higher levels of qualifying claims will pay higher tax rates, based on claims experience over the preceding four years. If the Trust Fund's solvency level meets or exceeds 100 percent, the minimum tax rate for Virginia's employers is 0.0 percent; if the solvency level is less than 100 percent, the minimum base rate is 0.1 percent. The maximum base rate is 6.2 percent. New employers without significant experience are initially charged a tax rate of 2.5 percent.

In addition to the base Trust Fund tax, employers may be required to pay two related taxes, depending on the solvency level of the Trust Fund. First, employers may be charged a "pool tax" to cover benefits paid out from the Trust Fund that cannot be charged to specific employers. Costs charged against the pool include (i) benefit payments made to employees of defunct employers 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 on the base Trust Fund tax. If the Trust Fund solvency level is at 50 percent or more, however, pool taxes are offset by interest earned on the Trust Fund. Second, employers may be required to pay a 0.2 percent "fund-building" tax whenever the Trust Fund's solvency level drops below 50 percent.

C. TRUST FUND SOLVENCY

Since 1982, Virginia has measured Trust Fund adequacy by use of a statutorily prescribed high cost multiple approach. Section 60.2-533 of the Code of Virginia requires the Virginia Employment Commission (VEC) to determine as of July 1 of each year the "adequate balance" of the Trust Fund. The Trust Fund is solvent in any year that its June 30 balance is equal to the amount produced by multiplying (i) the high cost multiplier (which has been 1.38 since 1997) by (ii) the total wages paid by taxable employers in the 12 months preceding the computation date, and multiplying this product by (iii) the average of the cost of benefit payments in the three highest-cost years during the 20-year period ending July 1 of the year of the computation.

D. UNEMPLOYMENT COMPENSATION BENEFITS

Unemployment compensation benefits are paid from the Trust Fund, which is comprised of taxes collected from Virginia employers. Moneys in the Trust Fund are used solely for paying unemployment compensation benefits to unemployed Virginians.

The weekly benefit amount is calculated to provide an eligible unemployed worker wage replacement benefits equal to approximately 52 percent of his pre-unemployment wage. Workers whose benefit is capped at the statutory maximum weekly benefit receive a lower percentage of pre-unemployment wages. An employee's weekly benefit is determined in part by the wages earned in the highest two of the last four quarters immediately preceding the quarter in which he became unemployed, which period is referred to as the employee's base period. Legislation passed in the 2003 Session of the General Assembly provides that if a claimant has earned insufficient wages in the first four of the last five completed calendar quarters to become eligible for benefits, then such claimant's "base period" shall be the four most recent completed calendar quarters immediately preceding the first day of the claimant's benefit year.

To qualify for benefits, Virginia employees must have earned at least \$2,500 in total wages in the two quarters of the base period in which earnings were highest. Otherwise-eligible claimants are not paid for their first week of unemployment, which period is referred to as the "waiting week." The duration of

benefits, which range from a minimum of 12 weeks to a maximum of 26 weeks, is determined based on the total amount of wages earned in the base period.

At the beginning of 2001, the minimum weekly benefit was \$50 and the maximum weekly benefit was \$268. However, all benefit levels were increased by 37.3 percent pursuant to Governor Gilmore's Executive Order 86, dated November 14, 2001. This increase applied to all persons receiving unemployment benefits for weeks beginning September 9, 2001, through March 9, 2002. The General Assembly addressed this issue during the 2002 Session pursuant to House Bill 1336, patroned by Delegate Armstrong, and Senate Bill 663, patroned by Senator Hawkins. These bills retroactively codified the executive order's increases the weekly benefit amount for recipients of unemployment compensation by 37.3 percent for claims filed between September 9, 2001, and January 1, 2003. For claims filed between January 1, 2003, and January 1, 2004, the weekly benefit amount was increased by 18.65 percent above the levels in effect prior to September 9, 2001. For claims filed on or after January 1, 2004, the weekly benefit amounts revert to the levels in effect prior to September 9, 2001.

Legislation in the 2003 General Assembly Session (House Bill 1929) further revised the levels of weekly unemployment benefits. Beginning July 6, 2003, an individual's benefit became 52 percent of his previous weekly wages during the two highest quarters in his base period, not to exceed the maximum weekly benefit amount of \$316. For claims filed on or after July 4, 2004, the maximum weekly benefit amount will be \$326.

E. VIRGINIA PROGRAM ADMINISTRATION

The VEC administers the Commonwealth's unemployment insurance program. Title 60.2 of the Code of Virginia 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; (iv) ensuring that the Trust Fund is adequately funded; (v) operating a job service program; (vi) collecting employment and unemployment statistics; and (vii) implementing the federal Workforce Investment Act.

The VEC's administrative costs, as well as federal administrative costs, are paid from the proceeds of the separate Federal Unemployment Tax (FUTA), a payroll tax imposed at the rate of 0.8 percent of the first \$7,000 of wages (or \$56 per employee per year), and collected from Virginia employers by the Internal Revenue Service. The VEC's administrative funding level is based upon the U.S. Department of Labor's estimate of VEC's administrative expenses. The VEC's budget for state fiscal year 2003 included approximately \$67 million in FUTA-funded administrative costs and approximately \$77 million in non-FUTA-funded administrative costs.

III. COMMISSION ACTIVITIES

The Commission met twice during the 2003 interim, on June 17, 2003, and November 17, 2003. Complete summaries of both meetings are posted on the Commission's website at <http://dls.state.va.us/SB889.htm>.

A. JUNE 17, 2003, MEETING

The Commission held its first meeting on June 17, 2003, at which it elected Senator John C. Watkins as Chairman and Delegate Harry R. Purkey as Vice-chairman.

1. Report on the Unemployment Compensation System

In 2001, the General Assembly authorized the Joint Subcommittee Studying the Unemployment Trust Fund to retain a consultant to conduct a two-year actuarial analysis of Virginia's unemployment compensation system. Dr. Wayne Vroman of the Urban Institute conducted the analysis, and his final report was presented to the Joint Subcommittee in December 2002. Because a quorum was not present, the report was not formally accepted. At the June 2003, meeting, the Commission unanimously adopted a motion to accept Dr. Vroman's report, with the clarification that acceptance of the report does not constitute an endorsement of the report's recommendations.

Dr. Vroman found that "[a]mong those who file UI claims there is [a] low first payment rate (first payments as a ratio to new initial claims) in Virginia....For the 34 year period from 1967 to 2000 the national first payment rate averaged 0.74 whereas the rate in Virginia averaged 0.67, an average differential of 10 percent."¹ Dr. Vroman recommended that the VEC analyze Virginia's low first payment rate.

VEC Deputy Commissioner James N. Ellenberger presented an analysis of Virginia's first payment rate based on a review of 108,000 claims filed between January and June 2001. Mr. Ellenberger's presentation to the Commission is attached as Appendix B. Of those 108,000 claims, 65 percent received benefits, five percent were monetarily ineligible, and 29.6 percent were monetarily eligible but did not receive benefits payments. Of the group not receiving a first payment, the VEC found that 57 percent were denied benefits for reasons related to the circumstances of their job loss, such as quitting or being fired for misconduct, or other disqualifying circumstances. Twenty-three percent of those

¹ Wayne Vroman, Ph.D.. *An Analysis of the Virginia Unemployment Compensation System* (October 2002). Chapter 2.

not receiving a first payment were denied benefits because they refused to make themselves available for employment, refused employment, or violated reporting requirements. The analysis could not account for the remaining 20 percent, which represents 6.2 percent of total claims. Some claimants may have returned to the workforce, moved, or dropped out of the workforce. Other possible reasons identified by Dr. Vroman included actions by employers and program administration characteristics.

The VEC has discussed the low first payment rate with researchers from Virginia Commonwealth University, but does not believe it is feasible to conduct a survey at this time. The VEC reported that it will continue to review claims and will continue to brief the Commission on its findings. The finding regarding the low first payment rate cannot be separated from the finding that Virginia has a very low benefit recipiency rate. The recipiency rate, which has averaged one-half of the national rate, is due in part to the fact that the Commonwealth has enjoyed lower-than-average unemployment rates. As a result, unemployed persons have been able to obtain replacement employment with relative ease.

2. Preliminary Report on the Status of the Trust Fund

The solvency level of the Unemployment Trust Fund is determined annually by dividing the Fund's balance on June 30 by the amount, determined through the statutorily prescribed formula described in Part II C of this report, necessary for an adequate fund balance. For the years 1997 through 2001, the solvency level was at least 100 percent. For 2002, the solvency level declined to 83 percent.

The VEC's preliminary projection indicates that the solvency level as of June 30, 2003 would be 41.2 percent. A drop below the 50 percent solvency level would trigger the imposition on employers of the Fund building tax. The decline in the Trust Fund's solvency level from 2002 to its projected level in 2003 of more than 40 percentage points was attributed to the fact that payouts of unemployment compensation benefits significantly exceeded tax and interest revenues. The VEC's preliminary projection indicates that by the end of 2003, the balance in the Trust Fund would drop to \$187 million. If the Trust Fund would decline as projected, the decrease in the Trust Fund solvency level would trigger the imposition of higher unemployment taxes on employers. The average annual tax per employee, which ranged between \$48 and \$51 between 1998 and 2001, is projected to increase to \$62 in 2003, \$161 in 2004, and \$183 in 2005.

3. Impact of 2003 Legislation

The VEC reported that the net effect of legislation enacted in the 2003 Session of the General Assembly may be to decrease Trust Fund balances beginning in 2004. Any decrease could result in slightly higher tax levels beginning in 2005. The elimination of 50 percent of the pension offset applied to Social Security and Railroad Act pensions is expected to add 0.5 percent to annual benefit costs. The implementation of an optional alternative base period for claimants who would not qualify for benefits using the current base period determination is expected to add one percent to annual benefit costs.

House Bill 1929 and Senate Bill 890 restore the wage replacement rate to 52 percent (excluding claimants subject to the statutory cap on weekly benefits) for claims filed on or after July 6, 2003, rather than for claims filed on or after January 1, 2004. These bills also increase the maximum benefit amount, which was scheduled to fall back to \$268, to \$316 effective July 6, 2003, and to \$326 in July 2004. The net effect is a savings in 2004, but recurring increases in benefit costs ranging from \$29 to \$36 million in out years.

House Bill 2722, introduced by Delegate Reid, authorizes the Virginia Employment Commission to transmit information for the purpose of collecting fines, penalties, and costs owed to the Commonwealth or its political subdivisions to a designated agent of the Commonwealth or political subdivision. The legislation was prompted by an audit last fall that showed that one law firm, as agent to a county with a population of about 262,000, had accessed the VEC's employment and wage database 736,000 times in one year. Its access subsequently was curtailed given the absence of any statutory authority giving "designated agents" access to that database. House Bill 2722 was introduced to authorize the VEC to provide database access by a locality's designated agent.

4. Overpayment of TEUC Benefits

An audit in late 2002 revealed that the VEC, as the result of a computer programming error, overpaid special federal Temporary Extended Unemployment Compensation benefits to 6,265 claimants by an average of \$387. The error involved the change in benefit amounts to claimants who had commenced receiving benefits prior to September 9, 2001, at a lower level than was provided after that date under Governor Gilmore's executive order that increased benefits for all claimants, including those who had been drawing benefits on that date.

The VEC and the federal Department of Labor have agreed on a process to notify all persons who received overpayments of benefits and to either recover the overpayments or waive repayment in the case of a financial hardship. The VEC will refund to the federal government the money it collects from claimants

who do not establish that repayment would result in a financial hardship. The Trust Fund will not be required to pay any collection shortfalls and general funds will not be requested to reimburse the federal government for the uncollected overpayments. The overpayments were fully funded by the federal government, and will not affect employers' experience ratings.

B. NOVEMBER 17, 2003, MEETING

Senator Watkins convened the second meeting of the Commission on November 17, 2003.

1. Workforce Training

Michael J. Schewel, Secretary of Commerce and Trade, gave the Commission an update on progress in coordinating workforce training programs pursuant to House Bill 2075 and the federal Workforce Investment Act (WIA). Several memoranda of understanding (MOUs) already are in place between various state and local agencies and the local workforce investment boards. Many of those MOUs contain boilerplate language, however, and are not being monitored closely. The Secretariat of Commerce and Trade is approaching coordination at the cabinet level through an MOU signed by the Secretary of Commerce and Trade, the Secretary of Education, and the Secretary of Health and Human Resources.

Secretary Schewel noted that program coordination has faced difficulties. For example, although some resources optimally should be physically co-located, in some cases an available building is not large enough or is not accessible. Some options for special workforce coordination flowing in part from the report by the Joint Legislative and Audit Review Commission (JLARC) will be sent to the Governor for consideration in 2004. Secretary Schewel noted that testimony by Mr. Ellenberger before a United States Senate subcommittee considering WIA reauthorization identified some of the difficulties in coordinating programs in accordance with state policy and emphasized concerns that any block-granting of federal funds not be used as a mechanism to reduce funding.

Vice-chairman Purkey asked whether there exists some consensus among states regarding resource coordination. The Secretary responded that many states have not grappled with coordination. Among those that have, there are two general approaches, one centered on creation of a state agency having centralized control over resources; the other centered on using policy initiatives to pull resources together. The overriding concern regardless of structure is to ensure that employers can find suitably trained workers, and employees can find appropriate training and employment.

Senator Wagner asked how the Commonwealth could help generate interest in some older industries, such as shipbuilding. Secretary Schewel described industry-building initiatives considered for the shipbuilding and nursing industries. Because of concern that direct state involvement in those industries might cause them to lose their competitive edge, the Commonwealth targeted its assistance to school-based initiatives. The Virginia Workforce Certificate operates as a type of non-mandatory "Standards of Learning" for career technical education.

Senator Miller voiced concern that many children are not getting a sufficient education to enter into trade or apprenticeship programs. Secretary Schewel agreed, but noted that was more akin to an educational matter that is not within his portfolio. He concurred that K -12 is a critical part of workforce development. Senator Miller also inquired whether there are exclusionary clauses that block or impede access to the trucking industry, and whether workforce training could assist in removing such blockages. The Secretary responded that he was unaware of any specific blockages but noted that the Worker Opportunity Tax Credit is a tax credit given to employers who hire persons who otherwise might find it difficult to obtain employment, including persons on welfare and persons with felony convictions.

The Chairman thanked Secretary Schewel for his appearance and invited him to appear before the Commission in the Spring of 2004 to update the Commission on the status of workforce training coordination, including implementation of the state MOU.

Marjorie Connelly, chairman of the Virginia Workforce Council, advised the Commission that the Council has met twice since July, and two weeks previously discussed the Council's strategy and goals. There is a concern for consistency in goals and approaches and for the range of capacity among the local workforce investment boards. The Council is focusing on establishing clear measures of accountability. The Chairman invited Ms. Connelly to appear before the Commission in the Spring of 2004 to update the Commission on the Council's progress.

2. Federal WIA Reauthorization

Mr. Ellenberger responded to Chairman Watkins's question regarding WIA reauthorization to observe that the House and Senate likely will conference on a reauthorization bill early in 2004. The House and Senate bills differ dramatically, with the Senate bill retaining much of the existing statutory structure and focusing control in the hands of state governors. The House bill eliminates the existing statutory structure and directs control to the local governments.

Mr. Ellenberger's formal testimony before the United States Senate is linked to the Commission's website at <http://dls.state.va.us/SB889.htm>. Mr. Ellenberger addressed several issues that had been raised at the Commission's June 2003 meeting, as reflected in his published testimony. With respect to the low first payment rate, Delegate Spruill asked for clarification regarding the "able and available for work" requirement and whether there was any ability for the system to track individuals who did not receive a first payment. The system does not have sufficient manpower to provide specialized tracking.

3. Program Issues

Mr. Ellenberger briefed the Commission regarding unemployment program issues. A copy of his complete presentation is attached as Appendix C. He began by addressing some issues raised at the June 2003 meeting, including the fact that the tax burden is carried disproportionately by employers who pay low wages. The contributions to the unemployment insurance Trust Fund come from only a portion of wages, currently \$8,000. Because wages have grown faster than this tax base, employers paying higher wages (which result in higher unemployment compensation payments) are paying proportionately less in taxes for relatively higher unemployment insurance benefit payments to any former employees. Mr. Ellenberger also discussed the budget share allocated to VEC administration and Reed Act allocations.

Mr. Ellenberger noted in response to a question from Delegate Nixon that the Reed Act funds had supported an increased workload but that the loss of those funds would not be overly detrimental because many of the costs supported were one-time start-up costs, such as those associated with opening offices in Grundy and South Boston. In response to a question from the Chairman, however, he noted that the loss of those funds would be reflected in the budget. In comparison to other states, Virginia is very efficient and accordingly receives less funding from FUTA. VEC Commissioner Delores Esser explained that, for example, Massachusetts receives \$52 million in FUTA funding while Virginia receives only \$36 million. Virginia will retain its current reimbursement formula, which is tied to its prior performance.

4. Solvency of the Trust Fund

Mr. Ellenberger noted there has been a slight decline in first payments, indicating less demand. At the same time, the number of final payments (representing exhaustion of benefits) has increased; it is hoped that this will decline in the future. A detailed analysis of Trust Fund solvency is provided in Part IV, *infra*.

In response to questioning from Vice-Chairman Purkey, it was stated that approximately 35,000 to 70,000 new workers enter the workforce annually. Due to program design elements, including reciprocal agreements with other states that require new applicants to meet the eligibility criteria established by the paying state, there is no migration between states by unemployed workers for purposes of "benefit shopping."

In response to questions from Delegate Nixon, it was noted that the fund-building tax phases out when the fund is at 50 percent solvency, that the declines in the Trust Fund forecast for 2003 had been accurate, and that the latest date at which a claimant could receive the highest rate of \$368.00 was 26 weeks into 2003. After that date, due to the change in the maximum rate, no claimant would be eligible to receive that maximum rate. Unemployment rates have been below those for last year, which also will help the solvency of the unemployment compensation Trust Fund. The Vroman study found the tax rates underlying the Trust Fund adequate and that it should not be necessary to modify those in order to return the Trust Fund to solvency.

5. Other Business

In other business, the Commission voted to adopt the work plan, with the caveat that its adoption was for organizational and not substantive purposes, and voted to authorize the Chairman to offer a budget amendment in the amount of \$7,384.00 to support the Commission's work in 2004. A copy of the work plan is attached as Appendix D.

IV. STATUS OF THE UNEMPLOYMENT TRUST FUND

Mr. Ellenberger provided an update on the status of the Trust Fund at the Commission's November 17, 2003 meeting. A copy of his complete presentation may be found at the Commission's website at <http://dls.state.va.us/SB889.htm>, and is attached, along with a summary prepared by the VEC of several key indicators, as Appendix C.

The balance of the Trust Fund is projected to decline from \$528 million on January 1, 2003, to \$176.8 million on January 1, 2004. The recovery rate used to forecast tax revenues for the Trust Fund is pegged to gross domestic product and was less than three percent in 2003 and 4.3 percent in 2004. The solvency level is projected to fall from 41.2 percent to 23.5 percent between June 30, 2003, and June 30, 2004. The Trust Fund solvency level is expected to rebound to 43 percent in 2005, 67 percent in 2006, and 82 percent in 2007. If the Fund does not recover, it may be necessary to access short-term federal loans.

Tax revenues are expected to increase as employers' rates rise in response to the higher benefits paid during the recession, while interest revenue decreases because of the overall lower Fund balances. The average tax per employee is projected to increase sharply, from \$77 in 2003 to \$138 in 2004, \$171 in 2005, and \$179 in 2006 before dropping again to \$134 in 2007. At the same time, benefits payments are decreasing as a result of lower benefit schedules that became effective in July 2003, when the minimum weekly benefit dropped from \$59 to \$50, and the maximum weekly benefit decreased from \$318 to \$316.

After a sharp increase from 2001 to 2002, Virginia's unemployment rates decreased in all but one month (March, when it was equal to the 2002 rate) during the period from January to September 2003. Total initial unemployment claims in 2003 increased over those in 2002 during the period from February to September, except during the month of July 2003 when the rate was slightly below the 2002 rate. The increases were due in part to permanent layoffs in significant industries such as furniture manufacturing and textiles, and the aftereffects of Hurricane Isabel.

The number of "first payments" (a claimant's first payment of unemployment compensation, only one of which may be received for a given benefit year) provides a sensitive measure of the number of persons who actually receive unemployment compensation benefits. The rate of first payments increased during the period from March to June of 2003, then began a steady decline from the 2002 rates. Final payments increased 7.5 percent for the first nine months in 2003 compared to the same period in 2002. The "exhaustion rate" (the percentage of claimants who cannot qualify to receive further assistance) increased in September 2003 to 41.1 percent from the September 2002 figure of 35.5 percent.

Mr. Ellenberger provided more recent data to the House Commerce and Labor Committee in January 2004. A copy of his presentation to that Committee is attached as Appendix E. Key changes include:

- After generally increasing during 2003, initial claims declined in comparison to 2002 rates in October and November 2003.
- After increasing for the first part of 2003, then declining beginning in July, first payments fell 3.3 percent from 2002 rates through November 2003.
- In November 2003, the average duration of benefits was 14 weeks, down from 14.3 weeks in November 2002.
- Final payments, which had increased 7.5 percent over 2002 rates through September 2003, increased only three percent over 2002 rates when measured through November 2003.

- Current Trust Fund solvency has improved: by January 1, 2004, the balance is projected to be just over \$200 million and the solvency level at 31.4 percent.
- Projected solvency levels have dropped marginally: 46 percent in 2005; 66 percent in 2006; and 77 percent in 2007.
- Projected employer tax rates have increased slightly to \$143 in 2004; \$159 in 2005; \$171 in 2006; and \$136 in 2007.

V. UNEMPLOYMENT COMPENSATION PROGRAM ISSUES

A. RECOMMENDATIONS IDENTIFIED IN DR. VROMAN'S REPORT

In 2001, the General Assembly authorized a two-year actuarial analysis of Virginia's unemployment compensation system. Dr. Wayne Vroman of the Urban Institute presented the final report to the Joint Subcommittee Studying the Unemployment Trust Fund in December 2002. Dr. Vroman's report is summarized in the Report of the Joint Subcommittee Studying the Funding Requirements of the Virginia Unemployment Trust Fund (H. Doc. 30, 2003).

The report contained 16 recommendations in eight topic areas. Six recommendations supported retaining current program approaches, and suggested no action be taken. Another two recommendations suggested that action be postponed or deferred to a future date. All recommendations are summarized below, and actions taken to date and proposed for the future are identified.

1. Recommendations Addressed by the Commission

- **Virginia should institute an alternative base period.** Senate Bill 1040, introduced by Senator Watkins in the 2003 General Assembly Session, implements the concept of an alternative base period. The measure provided that if a claimant has earned insufficient wages in the first four of the last five completed calendar quarters to become eligible for benefits, then such claimant's "base period" shall be the four most recent completed calendar quarters immediately preceding the first day of the claimant's benefit year. The changes made by the bill are reflected in the Code at § 60.2-204.
- **End the temporary, across-the-board increases in weekly benefits operative during 2002 and 2004 as soon as practicable.** House Bill 1929 and Senate Bill 890, as introduced, in the 2003 General Assembly Session, returned weekly benefits to levels closer to those predating the increases by lowering a replacement rate that reached 71.4 percent at its peak during the period September 2001 through December 2002. Beginning July 6, 2003, an individual's benefit is 52 percent of his previous weekly

wages during the two highest quarters in his base period, not to exceed the maximum weekly benefit amount of \$316 (which represents 45 percent of the 2001 statewide average weekly wage). For claims filed on or after July 4, 2004, the maximum weekly benefit amount will be \$326.

2. Recommendations to Retain Program Structure

- Retain current procedures for determining the level of the adequate Trust Fund balances.
- Do not change the current tax schedules.
- Do not change the basis for computing weekly benefits.
- Do not institute a substate differential in the maximum weekly benefit amount.
- Do not institute a substate differential in the maximum duration of benefits.
- Do not change the method for assigning pool charges.

3. Recommendations Under Study by the Commission

- **Raise the taxable wage base from \$8,000 to \$12,000.** Dr. Vroman concludes that such an increase would make more equitable the balance of payments between high-wage and low-wage employers. Virginia now raises revenues for the Trust Fund from less than one fourth of taxable wages, and the low level of tax base makes it increasingly likely that the fund building tax and the pool charges will be activated in future years. Raising the taxable wage base would change the mix of revenues to an increased share based on scheduled taxes, and make the fund less dependent on flat rate taxes. The short-term effect would increase revenues and speed the recovery of the Trust Fund. The Commission will continue to study this issue during the 2004 interim.
- **Increase the relationship between base period earnings and maximum benefit amount from 0.24:0.26 to a uniform ratio of 0.30.** This change could increase costs by 8.8 percent and will not be feasible until the Trust Fund's solvency has been restored to an adequate level.
- **Have the VEC undertake two separate new analyses of the low first payment rate that focus on persons monetarily eligible who did not receive a first payment.** The VEC has conducted an initial evaluation of the low first payment rate and reported the findings to the Commission in June 2003, as detailed in Part III A of this report. A more detailed analysis is not feasible at this time. The VEC will continue to report to the Commission on this issue, and will consider the feasibility of arranging to undertake these analyses with Virginia Commonwealth University.

- **Virginia should consider raising the maximum rate for Fund building taxes.** Increasing the maximum solvency tax from its present 0.2 percent of taxable wages to 0.4 percent, or having a graduated structure with rates of both 0.2 percent and 0.4 percent, when the Trust Fund balance reaches very low levels would ensure a faster recovery of the Trust Fund balance following a recession. The Commission will continue to consider this issue in 2004.
- **Restore the maximum weekly benefit to a level that represents 50 percent of average weekly wages.** It is estimated that in 2002, the maximum weekly benefit under 50 percent indexation would be approximately \$360. This figure would change with fluctuations in the average weekly wage. Effective July 4, 2004, the maximum weekly wage will increase from \$316 to \$326. Additional increases are not feasible until the Trust Fund balances have been restored to more adequate levels.
- **Implement an indexed weekly benefit maximum (long term).** Under indexation of the maximum weekly benefit, benefit amounts shift automatically in response to changes in the weekly wage. In 2002, 33 programs nationwide used indexation of the paid benefit to a weekly wage. The simple average indexation percentage across those programs in 2001 was 0.546, compared to a simple average of 0.418 across the 18 non-indexed programs. A total of 16 states indexed their tax base in 2002, of which 15 also indexed maximum weekly benefits. During the 1990s, several states made significant changes to tax base indexation. The Commission will have a wealth of data associated with other states' experiences should it choose to consider either issue further. It is estimated that in 2002, the maximum weekly benefit under 50 percent indexation would be approximately \$360. This figure would change with fluctuations in the average weekly wage. Effective July 4, 2004, the maximum weekly wage will increase from \$316 to \$326. Additional increases are not feasible until the Trust Fund balances have been restored to more adequate levels.
- **A proposal to divert revenue for job training or economic development should be deferred for later study.** Consideration of these measures should come after the Trust Fund balance has been restored to a level closer to the adequate level as specified by the current Fund adequacy calculation.
- **The later study of diversion of revenue for job training or economic development should include a careful analysis of alternative ways to fund training or economic development activities.** Among the alternatives to be considered should be the creation of a state reserve fund.

B. OTHER SIGNIFICANT PROGRAM ISSUES

Three other significant program issues arose before the Commission in 2003.

1. Benefit Offsets

The Vroman report addressed, but made no recommendations regarding, offsets applied to benefit amounts. The Vroman report indicated that Virginia was one of the two most stringent states in requiring a full reduction of unemployment compensation benefits for any retirement payments. Legislation introduced in the 2003 General Assembly Session — Senate Bill 1014, patroned by Senator Watkins, and House Bill 1431, patroned by Delegate Johnson — provide that weekly unemployment compensation benefits are reduced by an amount equal to 50 percent of the Social Security Act or Railroad Retirement Act retirement benefits received by the individual. That legislation became effective July 1, 2003.

2. Workforce Training Coordination

House Bill 2075, passed last session in partial response to recommendations by the Joint Legislative Audit and Review Commission, expanded the responsibilities of the Virginia Workforce Council and authorized it to give policy advice to the Governor on workforce and workforce development issues, and to provide policy direction to local work force investment boards. The legislation also reduced the size of the Council by 14 appointees (from 43 to 29) and established the Virginia Workforce Network to replace "Virginia's Workforce Development Program."

The Secretary of Commerce and Trade briefed the Commission on the secretariat's approach to workforce training coordination at the November meeting. The Secretariat is approaching workforce training coordination at the cabinet level through a memorandum of understanding signed by the Secretary of Commerce and Trade, the Secretary of Education, and the Secretary of Health and Human Resources. The Virginia Workforce Council is focusing on (i) consistency in goals and approaches and capacity among the local workforce investment boards and (ii) clear measures of accountability.

3. SUTA Dumping

State unemployment tax (SUTA) dumping occurs when a company reorganizes or acquires another company in order to obtain a lower tax rate. The VEC briefed the Commission on this issue at the November 17, 2003 meeting. There is concern nationally that employers are using such strategic business

practices to avoid paying taxes based on their true employment experience. The Commission will monitor this on an ongoing basis and consider needed legislation to stem any continuing problems.

VI. LEGISLATION IN THE 2004 GENERAL ASSEMBLY SESSION

As detailed in Part III, *supra*, the expected net effect of legislation enacted in the 2003 Session of the General Assembly is to decrease Trust Fund solvency commencing in 2004 and to result in slightly higher tax levels commencing in 2005. Specific impact figures for the 2003 legislation were not available at the time this report was published, but will be reviewed by the Commission in 2004. Several bills affecting Virginia's unemployment compensation system were introduced in the 2004 General Assembly Session.

A. LEGISLATION ENACTED INTO LAW IN THE 2004 SESSION

House Bill 288 (Appendix F), introduced by Delegate Griffith, provides that misconduct, for purposes of disqualification for unemployment compensation benefits, includes a willful and deliberate violation of a standard or regulation of the Commonwealth, by an employee of an employer licensed by the Commonwealth, which violation would cause the employer to be sanctioned or have its license suspended by the Commonwealth. The Unemployment Compensation Commission may consider mitigating circumstances in determining whether misconduct occurred.

House Bill 529 (Appendix G), introduced by Delegate Hogan, excludes from the definition of "employment services," for the purposes of unemployment compensation benefits, work performed by an inmate of a custodial or penal institution for the institution or while in the Diversion Center Incarceration Program. In a conforming amendment, the bill eliminates the exemption of employers with regard to such inmates from responsibility for benefit charging.

Senate Bill 9 (Appendix H), introduced by Senator Ruff, eliminates the requirement that the VEC develop a workforce plan to be implemented during times of economic recession, natural disaster or military mobilization to facilitate mobilization of needed workers. This bill is a recommendation of the Joint Subcommittee to Study the Operations, Practices, Duties, and Funding of the Commonwealth's Agencies, Boards, Commissions, Councils, and Other Governmental Entities.

Senate Bill 130 (Appendix I), introduced by Senator Watkins, increases the penalty assessed against employers for filing a late report from \$30 to \$75. The penalty may be avoided by a showing of good cause for the employer's failure to file.

Senate Bill 179 (Appendix J), introduced by Senator Blevins, provides that an employer shall not be responsible for benefit charges due to unemployment resulting from a temporary work closure forced by a disaster for which the Governor has declared a state of emergency. The benefit charges, not to exceed four weeks, are charged against the pool and do not affect the individual employer's tax rate.

Senate Bill 194 (Appendix K), introduced by Senator Reynolds, provides that where an employee gives notice of resignation, and the employer subsequently terminates him effective prior to the date specified in the resignation notice, the employer shall be liable for a maximum of two weeks of benefits (absent a finding of good cause for the employee's resignation or misconduct). Under current law, if an employer does not terminate an employee immediately after the employee gives notice of his resignation, but eventually terminates him prior to the specified resignation date, the employer is fully liable for payment of unemployment compensation benefits. The measure permits an employee to obtain up to two weeks of benefits if he gives a two-week notice of resignation, is terminated on that basis, and faces a two-week delay in starting his new employment.

Senate Bill 304 (Appendix L) in relevant part creates a special advisor for workforce development in the Governor's Office. One of the special advisor's central responsibilities is to conduct a comprehensive review for each executive branch agency that identifies any job training program the agency is administering, program objectives and actions, and the estimated costs necessary to implement the program objectives. Beginning in 2006, the special advisor is to report annually for each job-training program the total funding amounts, the number of individuals served, the extent to which program objectives have been accomplished, and how program effectiveness could be improved. Using this information, the special advisor is to develop a summary comparison of the per person costs for each program and a comparative rating of each program's success, and assess the extent to which agency appropriation requests reflect those cost and performance measures. Although the bill does not directly affect the unemployment compensation program, it will affect the way progress in job training programs is tracked and measured, and may affect program funding levels.

B. LEGISLATION NOT ENACTED IN THE 2004 SESSION

House Bill 177 (Appendix M), introduced by Delegate Baskerville, eliminates the provision permitting disqualification for unemployment compensation benefits on the basis that the individual voluntarily left his employment to accompany his spouse to, or join his spouse in, a new locality. An

individual who left his employment to accommodate a spouse's move, could, if otherwise eligible, qualify for unemployment compensation. This bill was incorporated into House Bill 1288 in the House Commerce and Labor Committee.

House Bill 329 (Appendix N), introduced by Delegate Griffith, provides that misconduct, for purposes of disqualification for unemployment compensation benefits, includes an action by an employee of an employer licensed by the Department of Social Services (DSS) that violates a DSS standard or regulation, which violation would cause the employer to be sanctioned or have its license suspended by DSS. The bill was stricken in the House Commerce and Labor Committee at the request of the patron.

House Bill 505 (Appendix O), introduced by Delegate Keister, increases the amount of wages that a recipient of unemployment benefits can earn, without having such benefits offset by the amount of wages, from \$25 to \$100. Although the bill was tabled in the House Commerce and Labor Committee, the Committee chairman acknowledged the importance of the issue and recommended that it be considered by the Commission during the interim to better assess the need for a change.

House Bill 840 (Appendix P) introduced by Delegate Baskerville, provides that a claimant's voluntary departure from work as a direct result of domestic violence or sexual assault constitutes "good cause" for leaving employment and will not disqualify the claimant from receiving unemployment benefits. Benefits paid to qualifying claimants were to be charged against the pool rather than against the claimant's employer. The bill was tabled in the House Commerce and Labor Committee.

House Bill 526 (Appendix Q) proposed creation of the Department of Workforce Development that would serve as the administrator and fiscal agent for several workforce development and training programs. The bill was continued to the 2005 session in the House Commerce and Labor Committee, with the recommendation that the Employment Subcommittee examine the bill in more detail during the interim and report to the Committee on their findings.

House Bill 1288 (Appendix R), introduced by Delegate Tata, (incorporating House Bill 177) provides that good cause for leaving employment exists if an employee voluntarily leaves a job to accompany his spouse to a new military assignment from which the employee's place of employment is not reasonably accessible. Benefits paid to qualifying claimants shall be charged against the pool rather than against the claimant's employer. House Bill 1288 was reported from the Commerce and Labor Committee, then narrowly defeated on the House floor. The bill subsequently passed out of the House on a vote to reconsider.

Once in the Senate, the bill was continued to 2005 on an 11-3 vote in the Senate Commerce and Labor Committee.

Senate Bill 128 (Appendix S), introduced by Senator Watkins, would have expanded the changes in benefit offsets enacted in 2003. Senate Bill 128 would have eliminated the offset for Social Security or Railroad Retirement Act benefits during periods when the Trust Fund has a solvency level of 50 percent or more. When the Trust Fund's solvency level is below 50 percent, weekly unemployment benefits will continue to be reduced by 50 percent of the amount of such retirement benefits. The bill was reported unanimously from the Senate with a technical amendment that revised its effective date. The bill was reported from the House Commerce and Labor Committee on a vote of 12-10, then was re-referred to Committee on the House floor, where it was continued to 2005.

Senate Bill 129 (Appendix T), introduced by Senator Watkins, provides that the Office of the Attorney General will represent the Commonwealth at hearings to determine whether an employing unit is an employer and whether services performed constitute employment, if requested by the Virginia Employment Commission and agreed to by the Attorney General. Under current law, the Attorney General is required to represent the Commonwealth at such hearings. The bill was passed by indefinitely in the Senate Commerce and Labor Committee.

Senate Bill 621 (Appendix U), introduced by Senator Wagner, increases from \$2,500 to \$3,500 the amount that an employee must have earned in the two highest earnings quarters of his base period (the first four of the preceding five calendar quarters) in order to be eligible for unemployment compensation benefits. The bill was continued to 2005 on a unanimous vote in the Senate Commerce and Labor Committee.

VII. CONCLUSION

The year 2003 was a transitional year for the study and analysis of Virginia's unemployment compensation program. The Commission was formed to replace the joint subcommittee, and to a great extent its task this year has been to monitor significant actions or events that occurred or were initiated prior to the 2003 General Assembly Session and have not been completed, including implementation of the recommendations in the Vroman report and an authoritative assessment of the impacts of 2003 legislation. At the same time, issues such as state unemployment tax dumping and workforce training coordination increasingly pose new challenges for Virginia's unemployment compensation program and will require careful attention and study in the coming year.

The Commission thanks the staff of the Virginia Employment Commission for their valuable assistance and thanks all participants for the energy and attention they have invested in the issues before the Commission.

Respectfully submitted,

Senator John C. Watkins, Chairman
Delegate Harry R. Purkey, Vice-Chairman
Delegate Terry G. Kilgore
Senator Yvonne B. Miller
Delegate Samuel A. Nixon, Jr.
Delegate Lionell Spruill, Sr.
Senator Frank W. Wagner
Delegate R. Lee Ware, Jr.

§ 30-212. (Expires July 1, 2006) Membership; terms; vacancies; chairman and vice chairman; quorum; meetings. — The Virginia delegation shall consist of five legislative members. Members shall be appointed as follows: two members of the Senate, to be appointed by the Senate Committee on Privileges and Elections; and three members of the House of Delegates, to be appointed by the Speaker of the House of Delegates in accordance with the principles of proportional representation contained in the Rules of the House of Delegates. Members shall serve terms coincident with their terms of office. All members may be reappointed. Appointments to fill vacancies, other than by expiration of a term, shall be made for the unexpired terms. Vacancies shall be filled in the same manner as the original appointments.

The Delegation shall elect a chairman and a vice chairman from among its membership. A majority of the members shall constitute a quorum. The Delegation shall meet at least four times each year. The meetings of the Delegation shall be held at the call of the chairman or whenever the majority of the members so request. (2003, c. 885.)

Cross references. — For July 1, 2006 sunset of this chapter, see § 30-217.

§ 30-213. (Expires July 1, 2006) Powers and duties of the Delegation. — A. The Virginia Delegation to the Multistate Tax Administration Discussions regarding the simplification and modernization of tax administration shall consider whether to enter into agreement with one or more states to:

1. Simplify and modernize tax administration in order to substantially reduce the burden of tax compliance for sellers and for all types of commerce;
2. Establish standards for tax compliance software and service providers; and
3. Establish performance standards for multistate sellers.

B. After meeting with similar delegations from other states, the delegates shall make recommendations, including but not limited to proposed legislation, to the 2004 and 2005 Sessions of the General Assembly regarding the issues the delegates are required to consider pursuant to this section and any other related issues the delegates deem advisable. (2003, c. 885.)

Cross references. — For July 1, 2006 sunset of this chapter, see § 30-217.

§ 30-214. (Expires July 1, 2006) Compensation and expenses. — Members shall receive such compensation as provided in § 30-19.12 and shall be reimbursed for all reasonable and necessary expenses incurred in the performance of their duties as provided in §§ 2.2-2813 and 2.2-2825. All such compensation and expenses shall be paid from existing appropriations to the Delegation or, if unfunded, shall be approved by the Joint Rules Committee. (2003, c. 885.)

Cross references. — For July 1, 2006 sunset of this chapter, see § 30-217.

§ 30-215. (Expires July 1, 2006) Staff Support. — Administrative staff support shall be provided by the Office of the Clerk of the Senate or the Office of Clerk of the House of Delegates as may be appropriate for the house in which the chairman of the Delegation serves. The Division of Legislative Services shall provide legal, research, policy analysis and other services as requested by the Delegation. All agencies of the Commonwealth shall provide assistance to the Delegation, upon request. (2003, c. 885.)

Cross references. — For July 1, 2006 sunset of this chapter, see § 30-217.

§ 30-216. (Expires July 1, 2006) Chairman's executive summary of activity and work of the Delegation. — The chairman of the Delegation shall submit to the General Assembly and the Governor an annual executive summary of the interim activity and work of the Delegation no later than the first day of each regular session of the General Assembly. The executive summary shall be submitted as provided in the procedures of the Division of Legislative Automated Systems for the processing of legislative documents and reports and shall be posted to the General Assembly's website. (2003, c. 885.)

Cross references. — For July 1, 2006 sunset of this chapter, see § 30-217.

§ 30-217. (Expires July 1, 2006) Sunset. — This chapter shall expire on July 1, 2006. (2003, c. 885.)

CHAPTER 33.

COMMISSION ON UNEMPLOYMENT COMPENSATION.

(This chapter expires July 1, 2006.)

<p>Sec. 30-218. (Expires July 1, 2006) Commission on Unemployment Compensation; purpose.</p> <p>30-219. (Expires July 1, 2006) Membership; terms; vacancies; chairman and vice chairman.</p> <p>30-220. (Expires July 1, 2006) Quorum; meetings; voting on recommendations.</p> <p>30-221. (Expires July 1, 2006) Compensation; expenses.</p>	<p>Sec. 30-222. (Expires July 1, 2006) Powers and duties of the Commission.</p> <p>30-223. (Expires July 1, 2006) Staffing.</p> <p>30-224. (Expires July 1, 2006) Chairman's executive summary of activity and work of the Commission.</p> <p>30-225. (Expires July 1, 2006) Sunset.</p>
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§ 30-218. (Expires July 1, 2006) Commission on Unemployment Compensation; purpose. — The Commission on Unemployment Compensation (the Commission) is established in the legislative branch of state government. The purpose of the Commission is to annually monitor and evaluate Virginia's unemployment compensation system relative to the economic health of the Commonwealth. (2003, c. 1038.)

Cross references. — For July 1, 2006 sunset of this chapter, see § 30-225.

Editor's note. — Acts 2003, c. 1038, cl. 2, provides: "That an emergency exists and this act is in force from its passage."

Effective date. — This chapter is effective May 1, 2003.

The numbers of §§ 30-218 to 30-225 were assigned by the Virginia Code Commission, the numbers in the 2003 act having been 30-201 to 30-203.

§ 30-219. (Expires July 1, 2006) Membership; terms; vacancies; chairman and vice chairman. — The Commission shall consist of eight legislative members. Members shall be appointed as follows: three members of the Senate, to be appointed by the Senate Committee on Privileges and Elections and five members of the House of Delegates, to be appointed by the

Speaker of the House of Delegates in accordance with the principles of proportional representation contained in the Rules of the House of Delegates.

Members of the Commission shall serve terms coincident with their terms of office. Members may be reappointed. Appointments to fill vacancies, other than by expiration of a term, shall be for the unexpired terms. Vacancies shall be filled in the same manner as the original appointments.

The Commission shall elect a chairman and vice chairman from among its membership. (2003, c. 1038.)

Cross references. — For July 1, 2006 sunset of this chapter, see § 30-225.

§ 30-220. (Expires July 1, 2006) Quorum; meetings; voting on recommendations. — A majority of the members shall constitute a quorum. The Commission shall meet at least two times each year. The meetings of the Commission shall be held at the call of the chairman or whenever the majority of the voting members so request.

At the option of a majority of the Senate members appointed to the Commission or a majority of the members of the House of Delegates appointed to the Commission, no recommendation of the Commission shall be adopted without the approval of a majority of such members of the Senate and a majority of such members of the House of Delegates. For the purpose of this provision, a "majority" constitutes a majority of members present and voting at the meeting of the Commission. (2003, c. 1038.)

Cross references. — For July 1, 2006 sunset of this chapter, see § 30-225.

§ 30-221. (Expires July 1, 2006) Compensation; expenses. — Legislative members of the Commission shall receive such compensation as provided in § 30-19.12. All members shall be reimbursed for all reasonable and necessary expenses incurred in the performance of their duties as provided in § 2.2-2813. However, all such compensation and expenses shall be paid from existing appropriations to the Commission or, if unfunded, shall be approved by the Joint Rules Committee. (2003, c. 1038.)

Cross references. — For July 1, 2006 sunset of this chapter, see § 30-225.

§ 30-222. (Expires July 1, 2006) Powers and duties of the Commission. — The Commission shall have the following powers and duties:

1. Evaluate the impact of existing statutes and proposed legislation on unemployment compensation and the Unemployment Trust Fund;
2. Assess the Commonwealth's unemployment compensation programs and examine ways to enhance effectiveness;
3. Monitor the current status and long-term projections for the Unemployment Trust Fund; and
4. Report annually its findings and recommendations to the General Assembly and the Governor. (2003, c. 1038.)

Cross references. — For July 1, 2006 sunset of this chapter, see § 30-225.

§ 30-223. (Expires July 1, 2006) Staffing. — The Office of the Clerk of the Senate or the Office of the Clerk of the House of Delegates shall provide


administrative staff support as may be appropriate in the house in which the chairman of the Commission serves. The Division of Legislative Services shall provide legal, research, policy analysis and other services as requested by the Commission. All agencies of the Commonwealth shall provide assistance to the Commission, upon request. (2003, c. 1038.)

Cross references. — For July 1, 2006 sunset of this chapter, see § 30-225.

§ 30-224. (Expires July 1, 2006) Chairman's executive summary of activity and work of the Commission. — The chairman shall submit to the Governor and the General Assembly an annual executive summary of the interim activity and work of the Commission no later than the first day of each regular session of the General Assembly. The executive summary shall be submitted as provided in the procedures of the Division of Legislative Automated Systems for the processing of legislative documents and reports and shall be posted on the General Assembly's website. (2003, c. 1038.)

Cross references. — For July 1, 2006 sunset of this chapter, see § 30-225.


§ 30-225. (Expires July 1, 2006) Sunset. — This chapter shall expire on July 1, 2006. (2003, c. 1038.)



Virginia Employment
Commission
report to

The Commission on
Unemployment Compensation

James Ellenberger, *Deputy Commissioner*
Virginia Employment Commission
June 17, 2003

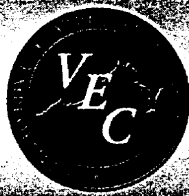
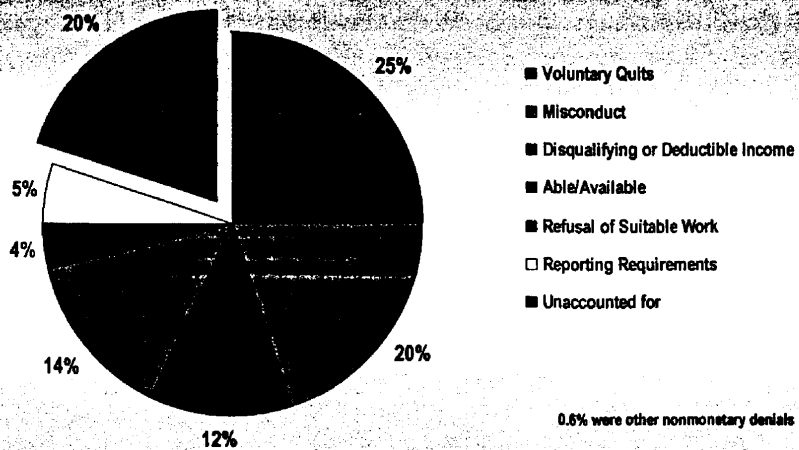


Virginia First
Payment Rate



Monetarily Eligible but No Benefits Paid

(January - June 2001)



VEC Trust Fund





VEC Administrative Funding

- Employers pay a FUTA tax to the Internal Revenue Service
(FUTA is the Federal Unemployment Tax Act).

- FUTA is a flat tax of 0.8% on first \$7,000 of each employee's wages, which costs \$56 per employee per year.



VEC Administrative Funding

(continued)

- Revenue from the FUTA tax is used to pay for SESA (State Employment Security Agency) administration at both the state and national levels.

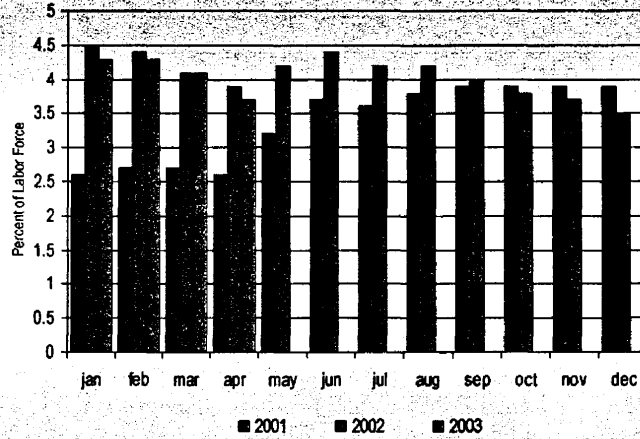
- Virginia's employers paid over \$191 million in FUTA taxes in FY 2000.

- VEC receives about \$54 million annually from U.S. DOL.



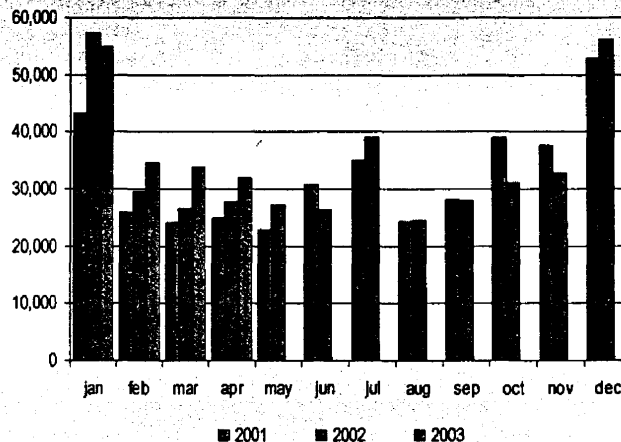
Virginia's Unemployment Rates 2001 - 2003 (year to date)

→ Since October 2002, all unemployment rates have been at or below year-ago rates.



UI Initial Claims 2001 - 2003 (year to date)

→ Total initial claims through April this year are up 10.0% because of permanent layoffs in furniture, textiles, transportation equipment, and airlines; Temporary inventory-adjustment layoffs in furniture and machinery; and weather-related layoffs in construction.





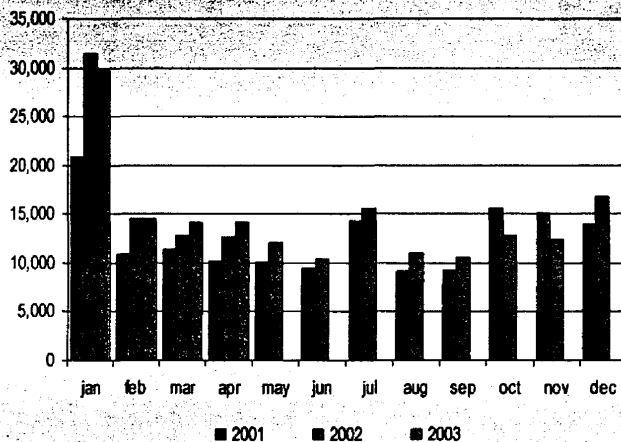
UI First Payments

2001 - 2003 (year to date)

→ A claimant can receive only one first payment in his benefit year; so first payments are a good proxy for the number of claimants receiving unemployment benefits.

→ Through April, first payments are up 1.7% from last year.

→ The average duration in April was 14.1 weeks, up from 12.1 weeks in April 2002.

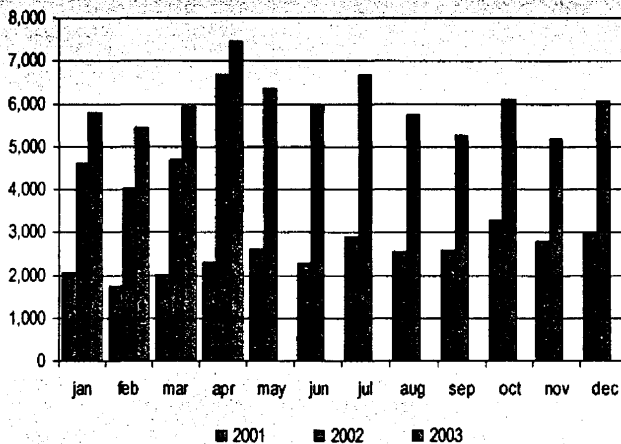


UI Final Payments

2001 - 2003 (year to date)

→ For the first four months of 2003, final payments are up 23.0% from 2002.

→ The exhaustion rate in April was 41.5%, up from last April's 30.6%.





UI Taxes

- Taxes are paid by employers to the VEC on the first \$8,000 of each employee's wages.
- Tax rates:
 - Minimum tax for 2003 is 0.2%, or \$16 per employee.
 - ⇒ 106,100 employers, or 65% of employers
 - Maximum tax for 2003 is 6.3%, or \$504 per employee.
 - ⇒ 4,530 employers, or 2.8% of employers



UI Taxes

- Individual employer's tax rate based on:
 - Trust Fund solvency level that determines which of 15 tax tables is used.
 - Employer's experience over last 4 years.
- Two surtaxes can also be levied:
 - Pool tax used to recover benefits that cannot be charged to a specific employer.
 - Fund-building tax used to push solvency over 50%.



Trust Fund Solvency Adequate Fund Balance

→ Solvency = $1.38 \times \text{Average Cost Rate} \times \text{Wages}$.

→ 1.38 represents 16.5 months of benefits with no revenue.

→ Average Cost Rate is the average of 3 highest ratios of benefits to total wages in the past 20 years.

→ Wages are total wages paid by taxable employers for the year ending June 30.

→ Solvency Level = $\text{June 30 balance} \div \text{Adequate Fund Balance}$.



Trust Fund Data (Millions of Dollars)

(Projections will be updated in December)

2003	
January 1 Balance	\$528.0
Tax Revenue	\$263.9
Interest Revenue	\$21.0
Benefits	\$626.1
December 31 Balance	\$186.8
Solvency Level (6/30)	41.2%

 Actual

 Projected



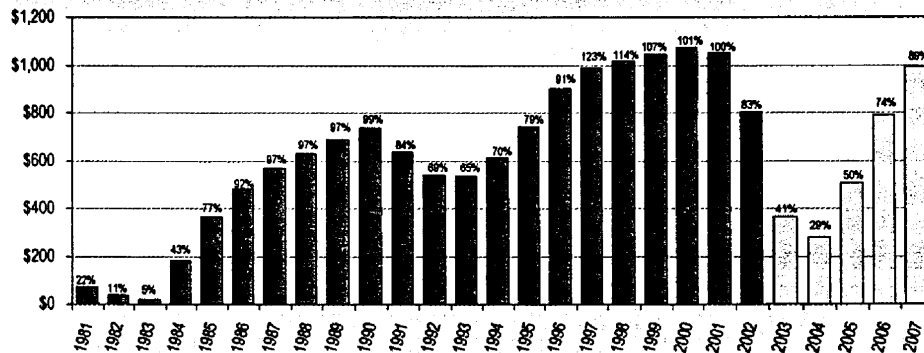
Trust Fund Data (continued)

- Tax revenue will increase as employers begin to pay for higher benefits resulting from recession and benefit increases instituted after September 11, 2001.
- Interest revenue decreases because of much lower Trust Fund balances.
- Benefit payments decrease as a result of lower benefit schedule effective January 5, 2003.
- The Fund is projected to drop to \$187 million by the end of 2003.
- The solvency level will decrease by 41 percentage points from 2002 to 2003 due to benefits being significantly higher than tax and interest revenues.



June 30 Balances and Solvency Level

→ When solvency drops below 50%, Fund Builder Tax is triggered the following year.
(Projections will be updated in December)



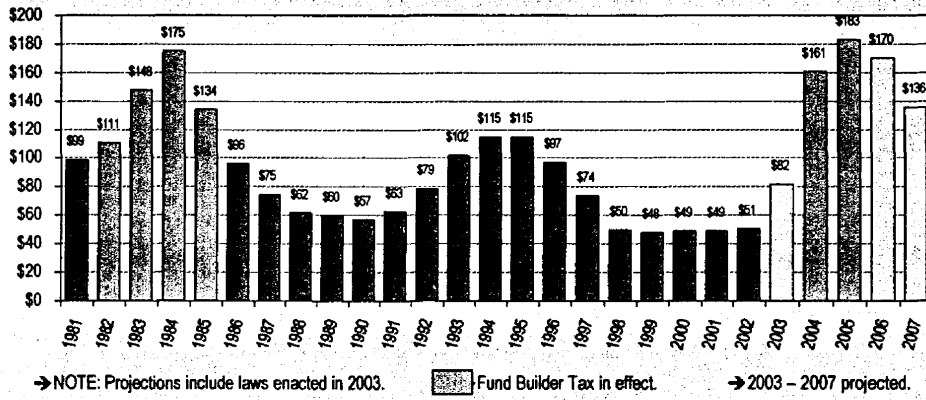
→ NOTE: Projections include laws enacted in 2003.

→ 2003 - 2007 projected.

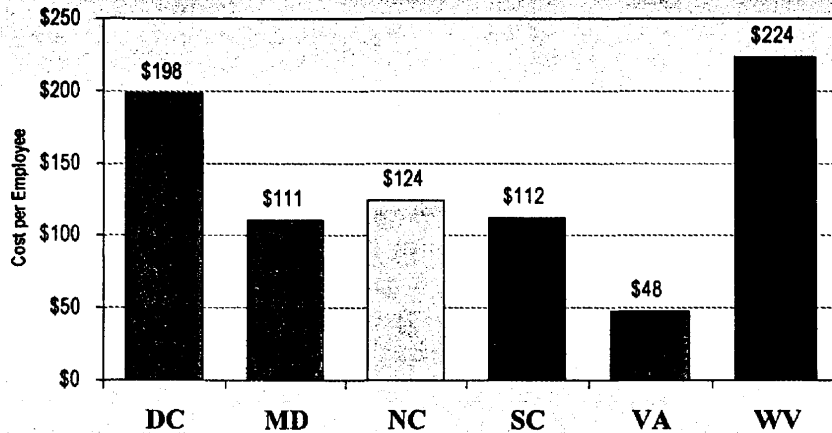


Average Tax per Employee

→ The increases from 2003 through 2007 are the result of higher benefit schedules and the recession.
 (Projections will be updated in December)



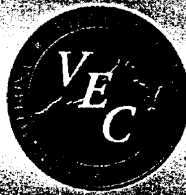
Average Tax per Employee Fourth Circuit – Year ending 6/30/02



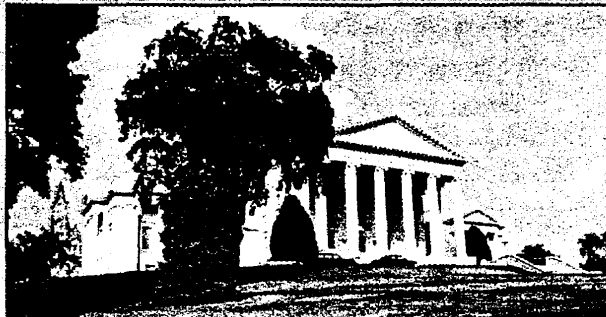


Borrowing

- VEC has never received money from General Fund to pay unemployment benefits.
- If high unemployment depletes Trust Fund, short-term, no-interest loans are available from U.S. Department of Labor.
- Virginia borrowed once, in 1983. The loan was for \$45.6 million and was paid back the same year.



Legislative Report





House Bill 1431/Senate Bill 1014

- Eliminated 50% of the pension offset applied to Social Security and Railroad Retirement Pensions.
 - For 2004 – 2009, adds 0.5%, or \$1.7 - \$2.0 million, to annual benefit costs.
 - Effective July 6, 2003.



Senate Bill 1040

- For claimants who do not qualify for benefits using the current base period of the first four of the last five completed calendar quarters, an Alternate Base Period is used.
 - The Alternate Base Period is the four most recent completed calendar quarters.
 - For 2004 – 2009, adds 1%, or \$3.4 - \$4.0 million, to annual benefit costs.
 - Effective July 6, 2003.

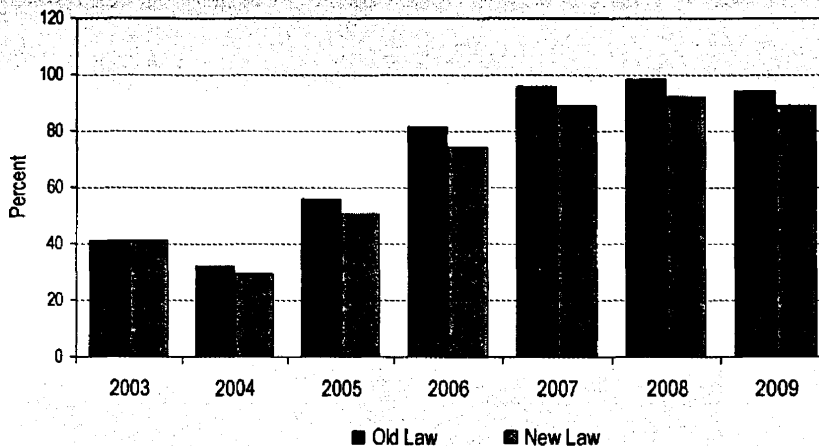


House Bill 1929/Senate Bill 890

- For new claimants, eliminated across-the-board increase in benefits and reduced replacement rate to pre-9/9/01 level of 52% (7/6/03).
 - For FY 2004, saves \$59 million in benefit costs.
- Maximum benefit will be \$316 (7/6/03).
 - For FY 2004, adds \$29 million in benefit costs.
- In July 2004, maximum benefit will increase to \$326.
 - For 2005 – 2009, adds \$29 - \$36 million to annual benefit costs.

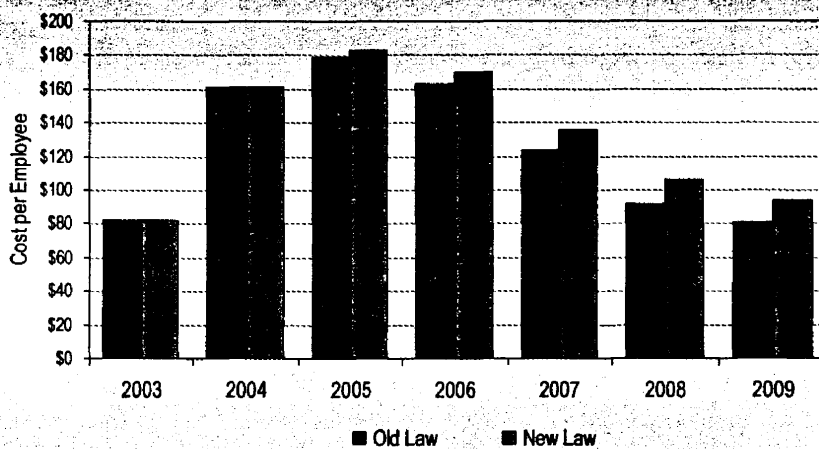


Trust Fund Solvency Old Law vs. New Law





Average Tax Old Law vs. New Law

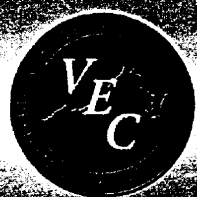


Virginia Employment Commission *report to*

The Commission on Unemployment Compensation

James Ellenberger, *Deputy Commissioner*
Virginia Employment Commission

June 17, 2003



Virginia Employment
Commission
report to

The Commission on
Unemployment Compensation

James Ellenberger, *Deputy Commissioner*
Virginia Employment Commission

November 17, 2003

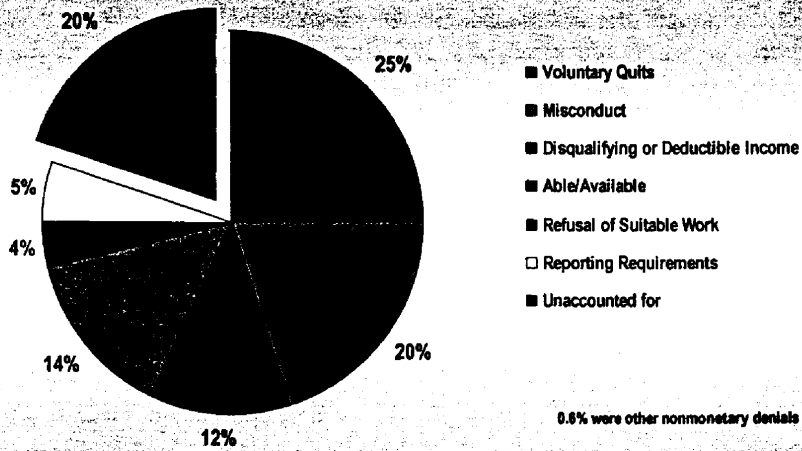


Issues from
June 17 Meeting



Monetarily Eligible but No Benefits Paid

(January - June 2001)



Inactive History

FY	Inactive Charges (\$ Millions)	Benefits Paid (\$ Millions)	Inactives as a % of Benefits Paid
86	7.3	133.6	5.5%
87	8.0	131.6	6.1%
88	6.4	129.4	4.9%
89	8.6	129.3	6.7%
90	9.0	147.8	6.1%
91	16.5	276.5	6.0%
92	24.0	285.9	8.4%
93	18.5	233.8	7.9%
94	15.2	208.7	7.3%
95	12.6	193.8	6.5%
96	12.1	195.2	6.2%
97	10.2	172.4	5.9%
98	10.1	173.5	5.8%
99	11.2	167.1	6.7%
00	11.2	168.4	6.7%
01	12.2	225.3	5.4%
02	12.2	225.3	5.6%

Highlight indicates highest value

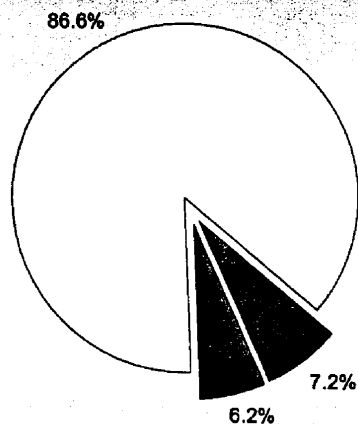


Distribution of Tax Rates by Number of Employees

Number of Employees	Minimum Tax Rate	Maximum Tax Rate	All Other Rates
<20	68.3%	2.6%	29.1%
20-99	35.4%	1.3%	63.3%
100-499	12.1%	1.9%	86.0%
500+	7.4%	0.8%	91.8%



Budget Breakdown for SFY 2003



Non-Administration Budget	\$ 929,389,045
TOTAL BUDGET	\$ 1,073,131,590



Reed Act Administrative Utilization SFY 2003

→ The SFY 2003 budgeted administrative use of the Reed Act distribution was as follows:

Augmentation of basic Unemployment Insurance administrative functions	\$ 7,068,141
Augmentation of basic Job Service administrative functions	\$ 2,529,421
Support of Customer Contact Centers	\$ 9,095,071
Total	\$ 18,692,633



VEC Trust Fund





VEC Administrative Funding

→ Employers pay a FUTA tax to the Internal Revenue Service

(FUTA is the Federal Unemployment Tax Act).

→ FUTA is a flat tax of 0.8% on first \$7,000 of each employee's wages, which costs \$56 per employee per year.



VEC Administrative Funding

(continued)

→ Revenue from the FUTA tax is used to pay for SESA (State Employment Security Agency) administration at both the state and national levels.

→ Virginia's employers paid over \$191 million in FUTA taxes in FY 2002.

→ VEC received about \$63 million from U.S. DOL in FY 2002.



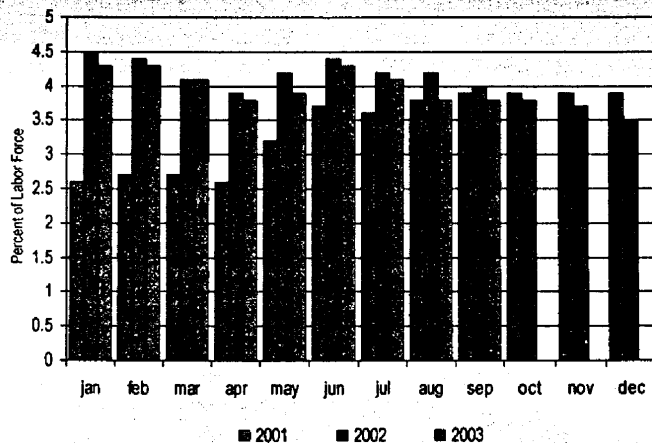
VEC Administrative Funding (continued)

- VEC paid \$169.7 million in TEUC benefits in FY 2003. This was funded by FUTA.
- VEC received \$214.9 million on March 13, 2002. This money was collected by the FUTA tax.



Virginia's Unemployment Rates 2001 - 2003 (year to date)

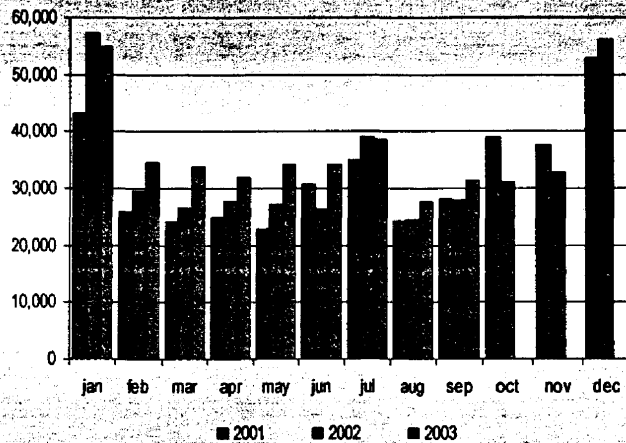
- Since October 2002, all unemployment rates have been at or below year-ago rates.





UI Initial Claims 2001 - 2003 (year to date)

→ Total initial claims through September this year are up 12.3% because of permanent layoffs in furniture, textiles, transportation equipment, and airlines; temporary inventory-adjustment layoffs in furniture and machinery; weather-related layoffs in construction; more than 2,500 claims were due to Hurricane Isabel.

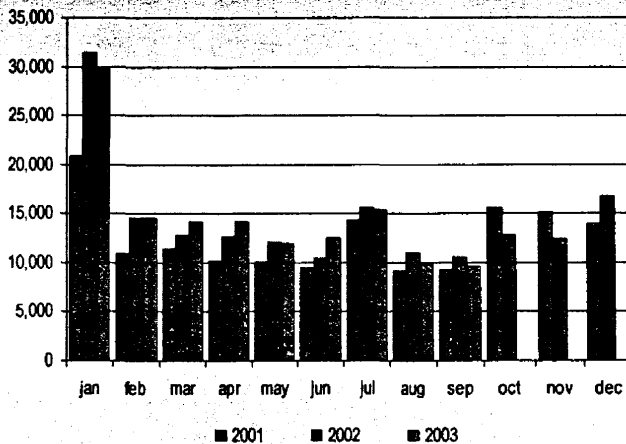


UI First Payments 2001 - 2003 (year to date)

→ A claimant can receive only one first payment in his benefit year, so first payments are a good proxy for the number of claimants receiving unemployment benefits.

→ Through September, first payments are up 0.7% from last year.

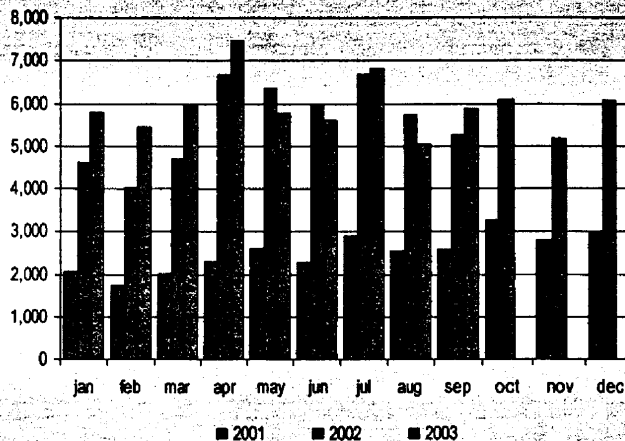
→ The average duration in September was 14.0 weeks, up from 13.6 weeks in September 2002.





UI Final Payments 2001 - 2003 (year to date)

- For the first nine months of 2003, final payments are up 7.5% from 2002.
- The exhaustion rate in September was 41.1%, up from last September's 35.5%.



UI Benefits

→ Benefits are paid to workers unemployed through no fault of their own.

→ Benefit levels:

→ Minimum weekly benefit

- \$50 (July 1999)
- \$69 (Sept. 9, 2001 – Jan. 4, 2003)
- \$59 (Jan. 5, 2003 – July 5, 2003)
- \$50 (July 6, 2003)

→ 210 claimants at minimum through 3rd quarter

→ Maximum weekly benefit

- \$268 (Nov. 28, 1999)
- \$368 (Sept. 9, 2001 – Jan. 4, 2003)
- \$318 (Jan. 5, 2003 – July 5, 2003)
- \$316 (July 6, 2003 – July 3, 2004)
- \$326 (July 4, 2004)

→ 57,421 claimants at maximum through 3rd quarter



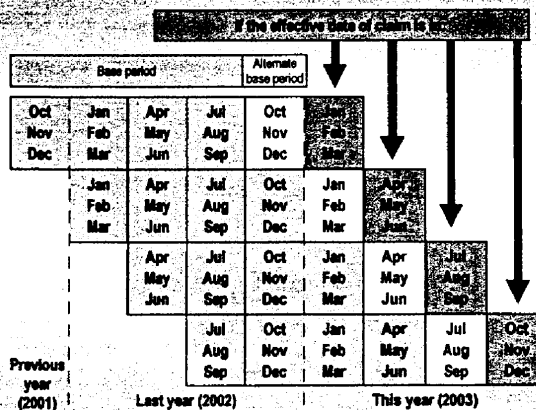
UI Benefits

→ Benefits determined by earnings in the first 4 of last 5 completed quarters. This is called the base period.

→ Effective July 6, 2003, for those claimants who do not qualify under the standard base period, alternate base period, consisting of the 4 most recent quarters, is used to determine eligibility.

→ Otherwise eligible claimants are not paid for the first week of unemployment. This is called the waiting week.

Base Period Explained



UI Taxes

→ Taxes are paid by employers to the VEC on the first \$8,000 of each employee's wages.

→ Tax rates:

→ Minimum tax for 2003 is 0.13%, or \$10.40 per employee.

⇒ 106,100 employers, or 65% of employers

→ Maximum tax for 2003 is 6.23%, or \$498.40 per employee.

⇒ 4,530 employers, or 2.8% of employers



UI Taxes

- Individual employer's tax rate based on:
 - Trust Fund solvency level that determines which of 15 tax tables is used.
 - Employer's experience over last 4 years.
- Two surtaxes can also be levied:
 - Pool tax used to recover benefits that cannot be charged to a specific employer.
 - Fund-building tax used to push solvency over 50%.



Trust Fund Solvency Adequate Fund Balance

- $\text{Solvency} = 1.38 \times \text{Average Cost Rate} \times \text{Wages}$.
 - 1.38 represents 16.5 months of benefits with no revenue.
 - Average Cost Rate is the average of 3 highest ratios of benefits to total wages in the past 20 years.
 - Wages are total wages paid by taxable employers for the year ending June 30.
- $\text{Solvency Level} = \text{June 30 balance} \div \text{Adequate Fund Balance}$.



Trust Fund Data

(Millions of Dollars)

(Projections will be updated in December)

	2003	2004
January 1 Balance	\$528.0	\$176.8
Tax Revenue	\$250.2	\$440.9
Interest Revenue	\$22.5	\$11.1
Benefits	\$623.5	\$421.0
December 31 Balance	\$176.8	\$207.8
Solvency Level (6/30)	41.2%	23.5%

Actual

Projected



Trust Fund Data

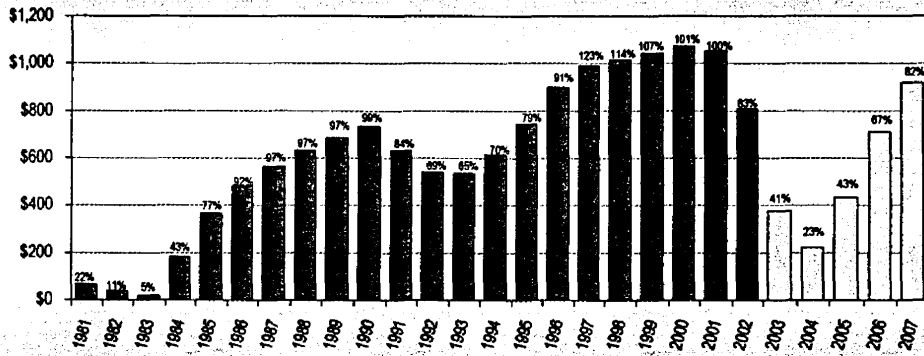
(continued)

- Tax revenue will increase as employers continue to pay for higher benefits resulting from recession and benefit increases instituted after September 11, 2001.
- Interest revenue decreases because of lower average Trust Fund balances.
- Benefit payments decrease as a result of lower benefit schedule effective July 6, 2003.
- The Fund is projected to increase to \$208 million by the end of 2004.
- The solvency level will decrease by 18 percentage points from 2003 to 2004 due to benefits being higher than tax and interest revenues in FY 2004.



June 30 Balances and Solvency Level

→ When solvency drops below 50%, Fund Builder Tax is triggered the following year.
 (Projections will be updated in December)



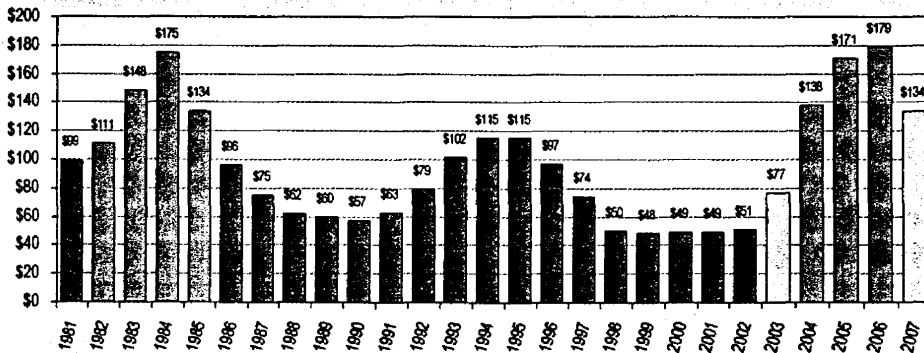
→ NOTE: Projections include laws enacted in 2003.

→ 2003 - 2007 projected.



Average Tax per Employee

→ The increases from 2003 through 2007 are the result of higher benefit schedules and the recession.
 (Projections will be updated in December)



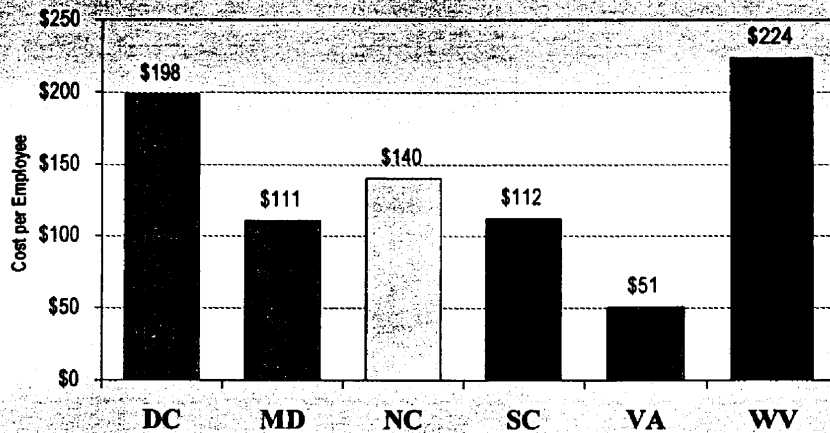
→ NOTE: Projections include laws enacted in 2003.

Fund Builder Tax in effect.

→ 2003 - 2007 projected.



Average Tax per Employee Fourth Circuit – Year ending 12/31/02



Borrowing

- VEC has never received money from General Fund to pay unemployment benefits.
- If high unemployment depletes Trust Fund, short-term, no-interest loans are available from U.S. Department of Labor.
- Virginia borrowed once, in 1983. The loan was for \$45.6 million and was paid back the same year.

Unemployment Insurance

Fact Sheet

	September 2003	September 2002	Percent Change
Trust Fund Balance	\$290 million	\$651 million	-55%
Regular UI Benefits (year to date)	\$491 million	\$586 million	-16%
TEUC Benefits (year to date)	\$122 million	\$84 million	*
Tax Revenue (year to date)	\$233 million	\$136 million	+71%
Interest Revenue (year to date)	\$19 million	\$43 million	-56%
Average Weekly Benefit (year to date)	\$267	\$298	-10%
Unemployment Rate (year to date)	4.0%	4.2%	-5%
Initial Claims (regular UI, year to date)	321,831	286,517	+12%
Final Payments (regular UI, year to date)	53,772	50,007	+8%
Exhaustion Rate (regular UI)	41.1%	35.5%	+16%
Average Duration (regular UI)	14.0 weeks	13.6 weeks	+3%

* TEUC began in March 2002.

COMMISSION ON UNEMPLOYMENT COMPENSATION

2003 WORK PLAN

Senator John C. Watkins, Chairman
Delegate Harry R. Purkey, Vice Chairman

I. BACKGROUND AND STATUTORY FRAMEWORK

Chapter 33 of Title 30 of the Virginia Code (§§ 30-218 *et seq.*) establishes the Commission on Unemployment Compensation ("Commission"), authorizing its work through July 1, 2006. The Commission continues the work of the Joint Subcommittee Studying the Unemployment Trust Fund, which was established in 1977. The Commission is to:

- Evaluate the impact of existing statutes and proposed legislation on unemployment compensation and the Unemployment Trust Fund;
- Assess the Commonwealth's unemployment compensation program and examine ways to enhance effectiveness;
- Monitor the current status and long-term projections for the Unemployment Trust Fund; and
- Report annually its findings and recommendations to the General Assembly and the Governor.

SB 889 expanded the scope of responsibilities from those assigned to the Joint Subcommittee, which had been charged to make a study of the future funding and administrative requirements for the state's unemployment compensation system. The Commission's members include Senators John C. Watkins (Chairman), Yvonne B. Miller, and Frank W. Wagner, and Delegates Harry R. Purkey (Vice Chairman), Terry G. Kilgore, Samuel A. Nixon, Jr., R. Lee Ware, Jr., and Lionell Spruill, Sr..

The Commission met on June 17, 2003. It will meet a second time on **November 17, 2003**. An executive summary of the interim activity and work of the Commission shall be submitted to the Governor and General Assembly and posted on the General Assembly's website no later than the first day of the 2004 session. This workplan summarizes the issues that the Commission will consider in 2003 and outlines an agenda for the November 17, 2003 meeting.

II. ISSUES CONSIDERED IN 2003

Unemployment Trust Fund

➤ Status of the Trust Fund.

- The level of solvency of the Unemployment Trust Fund is determined annually by dividing the Fund's balance on June 30 by the amount, determined through a statutorily prescribed formula, required for an adequate fund balance.¹ For the years 1997 through 2001, the solvency level was at least 100 percent. For 2002, the solvency level declined to 83 percent.² By the end of 2003, the balance in the Fund is expected to drop to \$187 million. The decline in the Trust Fund solvency level automatically triggers the imposition of higher unemployment taxes on employers. The average annual tax per employee, which ranged between \$48 and \$51 between 1998 and 2001, is expected to increase to \$62 in 2003, \$161 in 2004, and \$183 in 2005.
- The VEC will report at the November 17, 2003 meeting on the status of the trust fund as of the end of fiscal year 2002, and on the tax rate structure data.

Unemployment Compensation Program Design

➤ Actuarial Analysis of Virginia's Unemployment Compensation System.

- The General Assembly authorized a two-year actuarial analysis of Virginia's unemployment compensation system. Dr. Wayne Vroman, Urban Institute, presented the final report to the Joint Subcommittee Studying the Unemployment Trust Fund in December 2002. The Commission voted unanimously to accept the report (with the clarification that acceptance did not constitute an endorsement of the report's recommendations) at its June 17, 2003 meeting. Dr. Vroman's report is summarized in the Report of the Joint Subcommittee Studying the Funding Requirements of the Virginia Unemployment Trust Fund (H. Doc. 30, 2003).

➤ Low First Payment Rate.

- Dr. Vroman recommended that the VEC analyze Virginia's low first payment rate (approximately 9 percent below the national average). The low first payment rate may be related to the low

¹ The amount required to have a solvent trust fund is equal to (i) 1.38 multiplied by (ii) the average of the three highest ratios of benefits to total wages during the preceding 20 years multiplied by (iii) total wages paid by taxable employers for the year ending June 30.

² The decline in the Trust Fund's solvency level from 2002 to 2003 of over 40 percentage points was attributed to the fact that payouts of unemployment compensation benefits significantly exceeded tax and interest revenues.

benefit reciprocity rate, which in turn is due in part to the fact that Virginia historically has had an unemployment rate lower than the national average.

- The VEC will present an information paper on this issue to the Commission at the November 17, 2003 meeting. The VEC has determined that it is not feasible to conduct a survey at this time.
- **Correlation between employer size and employer tax rate.**
 - The VEC will report at the November 17, 2003 meeting on any correlation between employer size and unemployment tax rate.
- **Liability of employers who relocate operations from Virginia for unemployment benefit costs.**
 - The VEC will report at the November 17, 2003 meeting on the impact employer relocation has on the unemployment trust fund, and the way in which the system compensates for departing employers.
- **Extent to which increases in deductible unemployment tax payments by employers will reduce their taxable income and thereby exacerbate State's fiscal woes by decreasing state income tax revenues.**
 - The VEC will report on this matter at the November 17, 2003 meeting.
- **Status of federal legislation that calls for revamping current system of assessing and distributing FUTA taxes.**
 - The VEC will report on federal legislation at the November 17, 2003 meeting.
- **Status of 2003 laws relating to (1) reducing offsets for benefits awarded under the Social Security Act or Railroad Retirement Act (SB 1014 and HB 1431); (2) establishing an alternate base period for calculation of unemployment benefits (SB 1040); and (3) requiring the VEC to release information to designated agents of the Commonwealth or its political subdivision (HB 2722).³**

³ House Bill 1929 and Senate Bill 890 restore the wage replacement rate to 52 percent (excluding claimants subject to the statutory cap on weekly benefits) for claims filed on or after July 6, 2003, rather than for claims filed on or after January 1, 2004. This change will produce a savings in benefit costs in fiscal year 2004 estimated at \$59 million. However, these bills also increase the maximum benefit amount, which was scheduled to fall back to \$268, to \$316 effective July 6, 2003, and to \$326 in July 2004, which will increase benefit costs by between \$29 and \$36 million in each year from 2004 through 2009.

House Bill 2722, introduced by Delegate Reid, requires the Virginia Employment Commission, when sending information for the purpose of collecting fines, penalties, and costs owed to the Commonwealth or its political subdivisions, to send such information to a

- The VEC reported at the June 17, 2003 meeting that the net effect of legislation enacted in the 2003 Session of the General Assembly will be to decrease Trust Fund solvency commencing in 2004 and to result in slightly higher tax levels commencing in 2005. The elimination of 50 percent of the pension offset applied to Social Security and Railroad Act pensions is expected to add 0.5 percent to annual benefit costs. The implementation of an optional alternative base period for claimants who would not qualify for benefits using the current base period determination is expected to add one percent to annual benefit costs.
- The VEC will report at the November 17, 2003 meeting on implementation and of laws enacted out of the 2003 session.

Unemployment Compensation Program Administration

- **Report by the VEC on the sources and uses of the various funding streams supporting the programs it administers.**
 - The VEC will report on this matter at the November 17, 2003 meeting.
- **Extent of the impact on unemployment program administration of modifications to the current approach to benefits charging.**
 - In the 2003 session, Delegates Abbitt and Tata introduced bills changing the way benefits are charged to employers. Delegate Abbitt's HB 2264 would have required all benefit charges to be assessed against the most recent employer, regardless of the duration of employment. The bill sought to change the current practice of charging a reimbursable employer for benefits in cases where that employer was not the discharging employer.
 - Delegate Tata's HB 2485 would have proportionately charged all taxable employers in a claimant's base period rather than only the most recent taxable employer (which is current practice).
 - Both bills were stricken in the House Committee at the patrons' request so that the VEC could further assess the administrative impact of such changes. The VEC will report its findings at the November 17, 2003 meeting.

designated agent of the Commonwealth or political subdivision. The legislation was prompted by an audit last fall that showed that one law firm, as agent to a county with a population of about 262,000, had accessed the VEC's employment and wage database 736,000 times in one year. The VEC responded by curtailing the firm's access to the database. House Bill 2722 was introduced to overturn the VEC's refusal to provide access by a locality's agent to the database, though new agency guidelines will not allow disclosure of wage information.

➤ **Overpayment of TEUC Benefits.**

- An audit in late 2002 revealed that the VEC, as the result of a computer programming error, overpaid special federal Temporary Extended Unemployment Compensation benefits to 6,265 claimants by an average of \$387. The VEC and the federal Department of Labor agreed on a process to notify all persons who received overpayments of benefits and to either recover the overpayments or waive repayment in the case of a financial hardship. The VEC will refund to the federal government the money it collects from claimants who do not establish that repayment would result in a financial hardship. The Trust Fund will not be required to pay any collection shortfalls and general funds will not be requested to reimburse the federal government for the uncollected overpayments. The overpayments were fully funded by the federal government, and will not affect employers' experience ratings.
- The VEC briefed the Commission on this matter at the June 17, 2003 meeting.

III. ISSUES TO BE CONSIDERED IN 2004

Reauthorization of the Workforce Investment Act (WIA)

There are several influences at work in this area at the moment and this likely will be a critical area for the Commission next year: The United States House and Senate are proposing highly divergent and competing legislation for reauthorizing the WIA. Earlier this year JLARC issued a comprehensive assessment of Virginia's implementation of the WIA. The executive summary of that report is attached as Appendix A. Legislation last session modified certain aspects of Virginia's implementation, including the structure of the Virginia Workforce Council ("Council") and the types of programs encompassed within the coordinated approach directed by the WIA. Testimony by the VEC before the Senate appears to bring into question the implementation of the program coordination mandated by HB 2075 (2003) (attached as Appendix B).

Federal Law. Congress passed the WIA in 1998 to eliminate duplication of effort and wasted resources by requiring states to develop service delivery systems that consolidate access to 17 federally-funded workforce training programs. Virginia's 2002-2004 Appropriation Act directed JLARC to examine Virginia's implementation of the WIA, including evaluating the role of the VEC as lead agency. In its 2003 report, *Review of Workforce Training in Virginia* ("JLARC Report"), JLARC made 12 recommendations supporting their central finding that no Virginia state agency had the authority or structure to administer the training system mandated by the WIA.

Status of Reauthorization of the WIA. The House passed HR 1261 on May 8, 2003. In significant part, the bill eliminates the employment service (labor exchange) first authorized under the Wagner-Peyser Act, blockgranting it with the WIA Title I programs (dislocated worker and adult training programs). On October 2, 2003, the Senate Health Education Labor and Pensions Committee approved its own WIA reauthorization bill, S. 1627. This bill differs significantly from the House legislation in that it retains the basic employment service system and does not consolidate program funding to the same degree. The Senate may take the bill up this Fall; no vote has been scheduled as yet.

Virginia's Implementation of the WIA. Virginia implemented the WIA in 2000. The VEC was established as the lead agency responsible for implementation of the Act because it already administered five of the programs under the WIA, the VEC's position within Commerce and Trade would help facilitate the necessary linkages to economic development, and the federal Department of Labor classified the WIA as a "work first" program, consistent with VEC's mission. *JLARC Report*, page 13. With the vesting of program responsibility in the VEC, the Governor's Employment and Training Department, sited within the Secretariat of Health and Human Resources, was disbanded.

State Structure. As the lead agency, VEC is the named recipient for WIA grant funds and is responsible for federally-mandated tasks in the areas of program oversight (e.g., maintaining a list of eligible training providers), and other program activities such as operating fiscal and data management systems, providing incentive grants, helping form the one-stop system, and administering a Rapid Response program. *JLARC Report*, page 14. Virginia law directs the VEC to serve as staff to and fiscal agent for the Virginia Workforce Council ("Council"). Va. Code Ann. § 2.2-2669.

The Council is a state board that makes recommendations on the WIA and other workforce issues to the Governor. The Council is responsible for: development of the WIA State Plan; development and continuous improvement of a statewide workforce development system; development of linkages to ensure coordination and nonduplication among programs and activities; review of local plans; designation of local areas; development of local discretionary allocation formulas; development and continuous improvement of comprehensive state performance measures including, without limitation, performance measures reflecting the degree to which one-stop centers provide comprehensive services with all mandatory partners and the degree to which local workforce investment boards have obtained funding from sources other than the WIA; preparation of the annual report to the U.S. Secretary of Labor; development of a statewide employment statistics system; development of incentive grant applications; and development of a statewide system of one-

stop centers that provide comprehensive workforce services to employers, employees, and job seekers. Va. Code Ann. § 2.2-2670.

HB 2075, passed last session in partial response to JLARC's (then draft) recommendations, expanded the Council's responsibilities in the above areas, and authorized the Council to give policy advice to the Governor on workforce and workforce development issues, and to provide policy direction to local work force investment boards (WIBs). The legislation also reduced the size of the Council by 14 appointees (from 43 to 29) and established the Virginia Workforce Network to replace "Virginia's Workforce Development Program."

VEC is lead staff to the Council. JLARC observed that VEC generally has not provided sufficient information to the Council to allow them to make informed recommendations to the Governor, and noted the potential conflict in having the agency affected by the Council's recommendations be the same agency responsible for staffing the Council. *JLARC Report*, page 120.

Local Structure. At the local level, there are 17 WIBs set up throughout Virginia. The local WIBs have established "one-stop shopping" that involves 44 "one stop" centers. The VEC oversees the WIBs, and administers three federal programs (the Adult, Dislocated Worker and Youth programs) that allocate grant funding to the WIBs.

Programs. JLARC identified a total of 22 workforce training programs in Virginia that are funded either in whole or in part with federal or state funds. *JLARC Report*, pages 26-27. Those programs are administered by 10 state agencies in three cabinet level agencies. The WIA requires that only 11 of those 22 programs be coordinated on a statewide basis; the balance of the programs are state-funded and are coordinated only at the discretion of the Governor or the local WIBs. *JLARC Report*, page 35. In FY2002, all 22 programs were funded at a total of \$255.8 million, approximately two-thirds of which was federal funding. *JLARC Report*, page 37 (and see the detailed breakout of funding on page 39).

HB 2075 expanded the programs involved in the Virginia Workforce Network by directing each local WIB to enter into memoranda of understanding with entities that administer not just the 11 WIA-mandated programs, but also unemployment insurance, Community Services Block Grant programs, employment and training programs administered by the Department of Housing and Urban Development, and, notably, workforce programs under Temporary Assistance to Needy Families (TANF, the Virginia Initiative for Employment, not Welfare (VIEW)), and workforce programs under the Food Stamp Act.

JLARC's Recommendations. JLARC's recommendations fall into three main areas: improvements to program resources and data; improvements to the existing state structure for program coordination and implementation; and establishing a new state administrative structure for implementation of workforce training programs. As these categories indicate, JLARC found not only that the current administration of the WIA is fragmented, but also that VEC does not have the authority to coordinate resources in complete accordance with the federal mandates.

JLARC recommends improvements to program implementation that rely on the VEC, including identifying several areas in which the VEC needs to work with the Council, such as setting minimum standards that training providers must meet for re-certification, establishing measures to evaluate the performance of the WIBs, and developing criteria to evaluate the one-stop centers.

As the same time, JLARC found that the "[t]he current State governance structure lacks both authority and accountability, resulting in fragmentation and 'turf battles.'" *JLARC Report*, page 121. JLARC recommended that

The General Assembly may wish to consider consolidating workforce training programs under a new State agency for workforce training and development. The new agency should also assume the functions currently completed by the Virginia Employment Commission. The new state agency heard should be the lead for the implementation and administration of the one-stop service delivery system and the programs consolidated within the agency. The Secretary of Commerce and Trade should develop a plan for the consolidation into a single agency [of] workforce training programs as well as other functions currently performed by the Virginia Employment Commission.

The report outlines the new state structure in detail, including providing an organizational chart. *JLARC Report*, pages 120-131. To address the problems relating to the independence of the Virginia Workforce Council (*see supra* under State Structure), JLARC recommended that

The General Assembly may wish to consider assigning independent staff to the Virginia Workforce Council through the Governor's office, the office of the Secretary of Commerce and Trade, or a public-private partnership. The Virginia Workforce Council, through

its staff director, should be the lead for strategic planning, policy guidance, and coordination of issues crossing agency or Secretarial boundaries. Staff for this function should be assigned from existing, reconfigured agencies.

JLARC noted that four of the five states whose programs it reviewed had independent staff and cited the benefit of separating the oversight and administrative functions. *JLARC Report*, page 128.

Testimony by VEC. James Ellenberger with the VEC testified before Subcommittee on Employment, Safety and Training, U.S. Senate Committee on Health, Education, Labor and Pensions, on June 18, 2003, regarding the reauthorization of the WIA. Mr. Ellenberger noted that "[i]n order to establish the type of One-Stop system envisioned by the WIA, and one that benefits most users of the system, long-term reengineering of infrastructure funding across multiple categorical programs is necessary." At the same time, "[t]he current One-Stop System does not offer enough space for all partner agencies to have their functions co-located, nor is it clear that it would be appropriate to do so." He recommended that Congress address the need for infrastructure funding with dedicated resources that won't draw from program support.

The Commission wants to explore the extent to which the VEC has been able to implement the changes mandated by HB 2075 and whether it has encountered specific impediments in efforts to coordinate program resources together to date.

**REPORT OF THE
JOINT LEGISLATIVE AUDIT AND REVIEW COMMISSION**

**Review of
Workforce Training
in Virginia**

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



**COMMONWEALTH OF VIRGINIA
RICHMOND
2003**

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Director

Philip A. Leone

Preface

Each year, Virginia invests over \$250 million to build and support a quality workforce, an essential component of sustained economic development. In 2000, the Joint Legislative Audit and Review Commission (JLARC) directed its staff to review the efficiency and effectiveness of the Commonwealth's workforce training effort. In addition, the 2002-2004 Appropriation Act directed JLARC to review the administration of the federal Workforce Investment Act (WIA) by the Virginia Employment Commission (VEC).

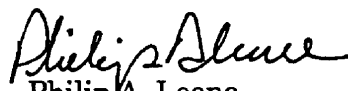
The WIA provides Virginia over \$40 million a year for employment and training services and mandates a system of service delivery to coordinate between three WIA-funded programs and 14 other federally mandated workforce training programs. The legislation requires that the system develop one-stop centers that provide single points of access to the many State and federal employment and training programs.

The findings from the review show that Virginia lacks a coherent, coordinated system of workforce training. There are currently 22 workforce training programs administered by ten State agencies in three secretariats. There is no formal coordination among these programs, many of which provide similar services to similar populations.

This study also found that while Virginia has implemented the basic framework of the one-stop service delivery system required by the WIA, the VEC does not have the authority to develop a true coordinated system. In fact, neither the VEC, nor any other existing State agency is able to develop the system as intended by the WIA. JLARC staff found that in order to facilitate a statewide system of workforce training, the VEC should be replaced by an agency that has a clear employment and training focus. This new agency should administer many of the 22 workforce training programs currently spread out among ten State agencies.

Governor Mark Warner, in his recent State of the Commonwealth Address, cited this JLARC study and noted the shortcomings of Virginia's current workforce training effort. The Governor is proposing a comprehensive plan to enhance coordination and improve the one-stop centers.

On behalf of JLARC staff, I would like to thank the numerous State and local officials who assisted with this review. This report would not have been possible without the cooperation of several Secretaries, staff at the Virginia Employment Commission and many other State agencies, members of the Virginia Workforce Council, members of local workforce investment boards, and staff at local agencies and one-stop centers.


Philip A. Leone
Director

January 15, 2003

JLARC Report Summary

Review of Workforce Training in Virginia

The Joint Legislative Audit
and Review Commission

January 2003

Developing and maintaining a quality workforce is one component of sustained economic development. To that end, Virginia invests millions of dollars each year in its workforce. In FY 2002, for example, approximately \$255.8 million was allocated for workforce training in Virginia. About \$173.2 million, or about 68 percent of the funding, was federal. Historically, the approach to workforce training has consisted of a patchwork of programs providing employment and training services to various target populations. For the most part, these programs have operated independently of one another, raising concerns that there may be duplications of effort or inefficiencies in some services. Customers would have to know

where to access services and then go to multiple places to receive those services.

Congress substantially changed this paradigm of delivering workforce training services with the passage of the Workforce Investment Act (WIA) in 1998. The WIA mandates a service delivery system that consolidates access to 17 federally funded programs through one-stop centers. Essentially, the centers should act as brokers, providing seamless services to customers through the cooperation of multiple providers. This shift in practice is facilitated by local workforce investment boards, which, in collaboration with local elected officials, establish partnerships with local entities that administer the programs mandated to participate in the system.

In July of 2000, Virginia implemented the WIA and established the basic framework for one-stop service delivery mandated by the legislation. However, there was a concern that while the basic structure was in place, the Commonwealth had not achieved the seamless delivery of services intended by the WIA. Given the challenging economic situation currently facing Virginia, how the Commonwealth spends limited federal and State dollars earmarked for workforce training is an important public policy issue. There was a concern that public dollars available to train workers may be bureaucratically entangled rather than serving the workforce training needs of Virginia's citizens and employers through the one-stop service delivery system.

In response to these concerns, the Joint Legislative Audit and Review Commission (JLARC) directed its staff to review workforce training in November of 2000. In addition, the 2002-2004 Appropriation Act directed JLARC to review the State's implementation of the Workforce Investment Act and evaluate

the administration of the Act by the Virginia Employment Commission (VEC), which is the agency designated as lead for the WIA. As lead agency, the VEC is responsible for assisting in the development of the State's delivery of workforce training services, and there was a concern that the VEC was not the appropriate agency to be responsible for the statewide workforce training effort.

The findings from the JLARC staff's review show that Virginia lacks a coherent, coordinated system of workforce training. The 22 State-administered workforce training programs are fragmented and spread out among ten State agencies with no formal method for coordination. As a result, there is a potential for duplication among many programs that provide similar services to similar populations. Many of these programs are not required to coordinate with the one-stop service delivery system, further increasing the potential for duplication. At the local level, many local workforce investment boards struggle to establish partnerships, and a seamless system of service delivery has not been achieved.

While Virginia has established the basic components of the service delivery system mandated by the WIA, the current governance structure precludes the development of a coordinated, statewide system. The VEC, while it has made some progress in system development, does not have the authority to coordinate programs that cut across multiple agencies. Neither the VEC, nor any other existing State agency would be able to develop the system as intended by the WIA.

Based on the intent of the WIA legislation, the potential for duplication, and the lack of authority and accountability in the current State structure, JLARC staff recommend that Virginia should consider adopting a different model for governing workforce training programs. The new model should consolidate workforce training programs under one agency, which should be responsible for

the administration of the WIA. In addition, the monitoring of the system and general policy direction should be the responsibility of the Virginia Workforce Council (the Council), which includes the Governor, members of his cabinet, and members from the business community. However, the Council should have independent staff through either the Governor's office, the office of the Secretary of Commerce and Trade, or a public-private partnership. It is important to note that this shift in governance structure will not create additional staff positions. Rather, it will consolidate existing positions that are currently spread across multiple agencies.

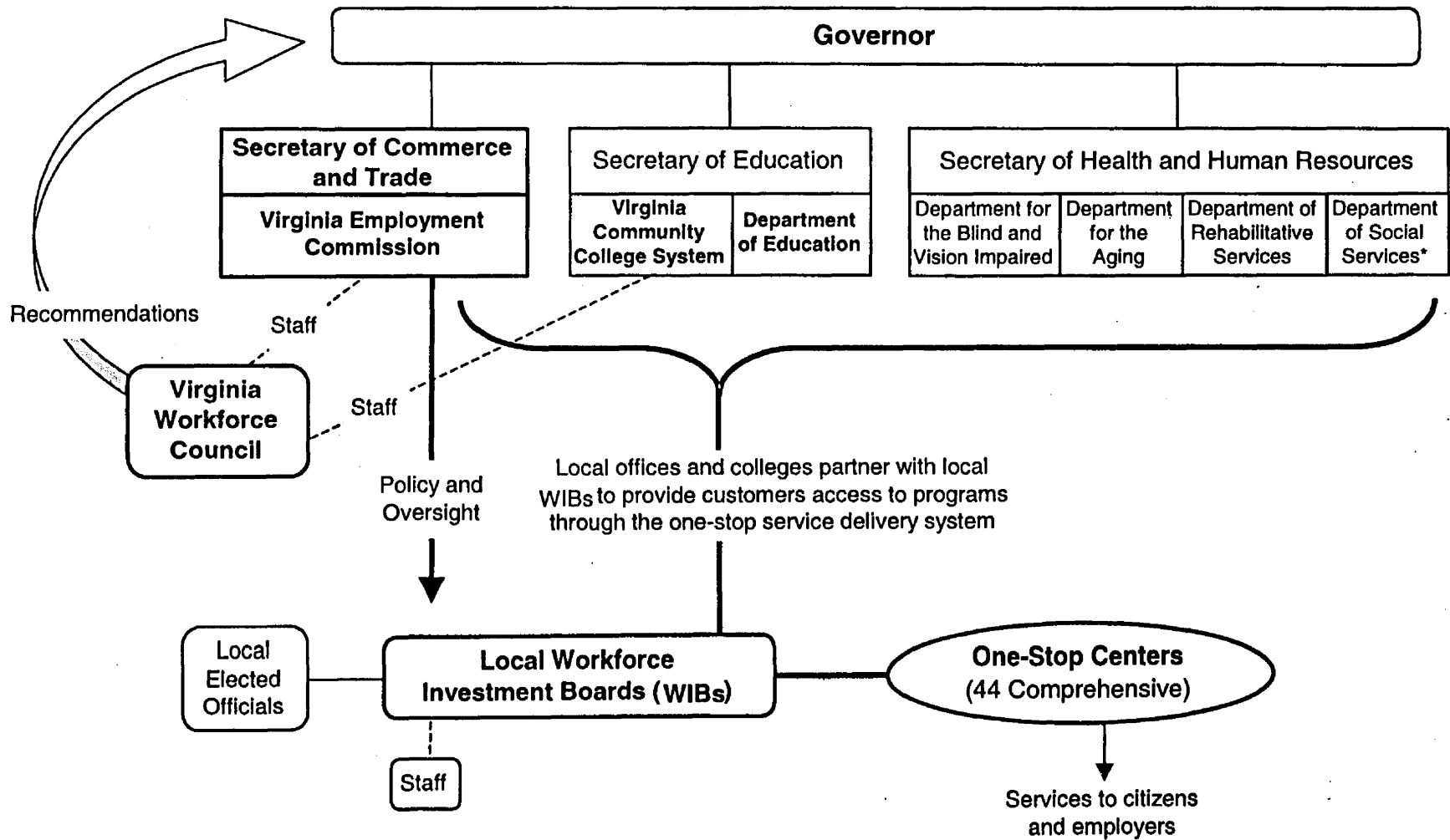
To establish authority and accountability, the director of the new agency should be the lead for administration of State workforce training programs, and the director of the Council should be the lead for strategic planning and system development. These two individuals should work closely to establish a system that uses funding in the most effective manner to provide comprehensive, seamless services in support of a quality workforce and sustained economic development.

Virginia's Implementation of the Workforce Investment Act

In July of 2000, Virginia implemented the WIA by establishing the governance and system components required by the legislation. As shown in the figure on the next page, the Virginia Employment Commission (VEC) is the lead agency in administering the WIA, and the Virginia Workforce Council (the Council) is the mandated State board making recommendations on WIA and other workforce issues to the Governor. At the local level, 17 workforce investment boards (WIBs) were established throughout the State. These local WIBs set up one-stop service delivery systems that include 44 comprehensive one-stop centers.

In addition to the oversight of the local service delivery systems, the VEC

Current Model of WIA Governance in Virginia



is the administrator of the three programs authorized by the WIA: the Adult, Dislocated Worker, and Youth programs. These are three of the 17 programs mandated to partner with the one-stop service delivery system. The local WIBs are allocated the grant funding for these programs and are provided considerable flexibility in determining how the program services are provided to the area's citizens.

Potential for Duplication and Inefficiency Results from Lack of State-Level Coordination

Of the 17 federally-funded programs that are mandated to partner with the WIA service delivery system, 11 are workforce training programs administered by the Commonwealth of Virginia. In addition to these programs, JLARC staff identified 11 other workforce training programs funded with federal or State dollars and administered by State agencies. Collectively, the 22 programs are administered by ten State agencies in three secretariats, as shown in the figure on the next page. In FY 2002, these programs were funded with approximately \$255.8 million in federal, State, and local funds (see the figure on page vi).

Currently, there is no formal State-level coordination among all of these 22 State-administered workforce training programs. The Virginia Workforce Council does provide strategic planning for the State's overall workforce effort, but is not involved in the day-to-day coordination and administration of these services.

JLARC staff found that many of the workforce training programs provide similar employment and training services targeted to the economically disadvantaged. Further, some of these programs are required by WIA to coordinate through the local service delivery systems while others are not. Without consistent State or local coordination, these programs have the potential to be duplicative and inefficient. Resolving

the absence of State-level coordination will be addressed later in this summary. Local coordination could be improved by mandating that the programs not currently required to work with and through the one-stop service delivery system become mandated partners as defined by the WIA. The affected programs are those funded by the Temporary Assistance for Needy Families (TANF) block grant and the Education for Independence Program.

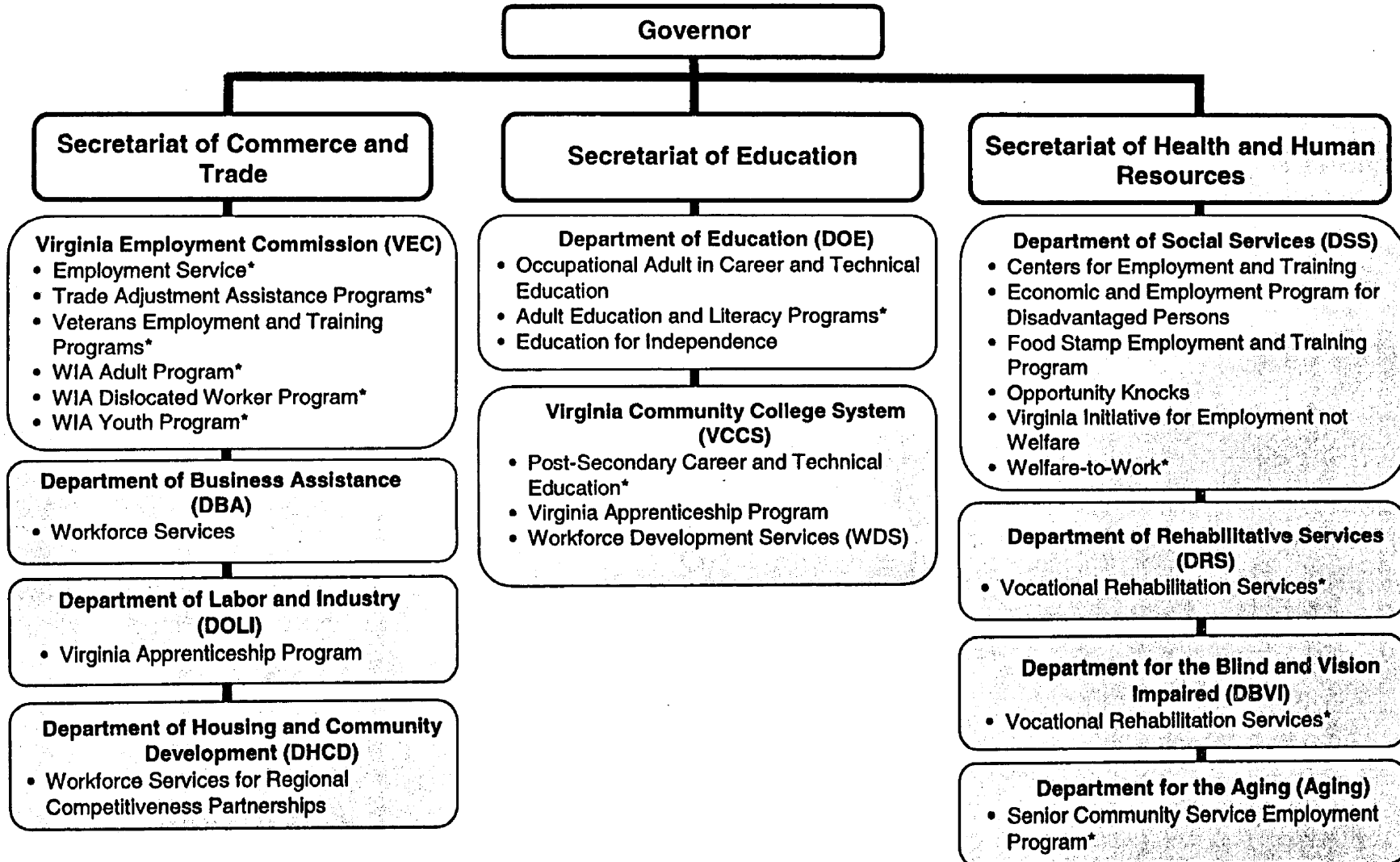
Recommendation (1). Employment and training programs funded through the Temporary Assistance for Needy Families and Education for Independence programs should be mandated to partner with the one-stop service delivery system as defined by the Workforce Investment Act. The Governor should make this declaration or the General Assembly should consider amending the Code of Virginia to reflect this mandated partnership.

Local Workforce Investment Boards Struggle to Establish Necessary Partnerships

The WIA required a shift in the way workforce training services are delivered by states. In the past, customers would have to go to multiple places, such as employment commission offices, area agencies on aging, local departments of rehabilitative services, and community colleges, to access the multitude of services that might be needed to obtain and maintain employment. The new model embraces a more coordinated approach, focusing on "one-stop" service access, where access to a multitude of services is provided at a single location.

Developing a system that incorporates this approach requires the partnership of many local, State, and private entities. The local workforce investment boards are responsible for identifying workforce needs in the area and facilitating the partnerships necessary to create a one-stop service delivery system that meets the identified needs.

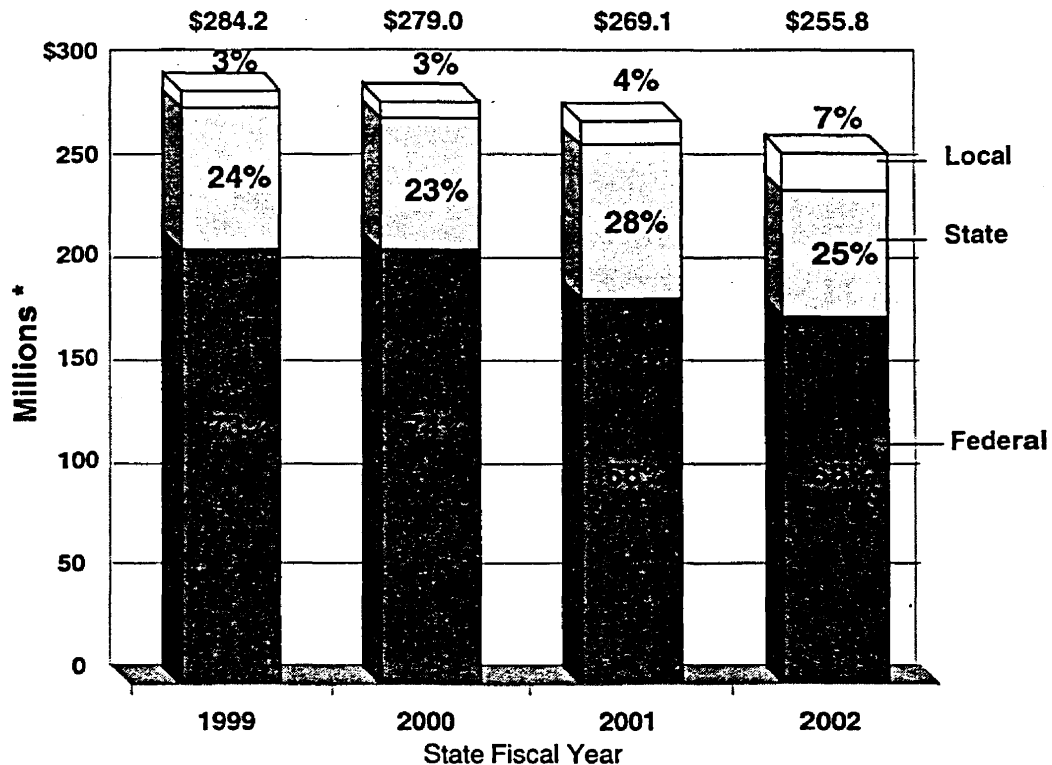
Organization of State-Administered Workforce Training Programs



A-47

* WIA mandated partner programs.

Trend in Funding of Workforce Training Programs



Note: Percents are rounded to add up to 100 percent.

*Funding shown in unadjusted dollars.

Source: JLARC staff analysis of surveys completed by workforce training program administrators.

Although some areas have been successful in this endeavor, many local WIBs have had difficulty establishing partnerships.

Part of the difficulty in establishing partnerships has been due to obstacles created by the multiple federal guidelines for workforce training programs. The WIA requires that mandated programs contribute to the one-stop system and provide access at one-stop centers. In an apparent contradiction, programs are required to contribute funding to a "system" but must still report performance at the program level. This obstacles could be overcome through collaborative data collection and system tracking, but this needs to occur at the State level, rather than the local level.

JLARC staff were also made aware of a source of funding for which several local workforce investment boards may be eligible. The Virginia Tobacco Indemnification and Community Revitalization Commission will receive about \$45 million for economic development activities. According to the director, workforce training is consistent with the Commission's mission. Therefore, the local boards in Southwest and Southside Virginia should apply for additional funding through this Commission.

Recommendation (2). Local workforce investment boards in Southwest Virginia (Area 1), New River/Mount Rogers (Area 2), Western Virginia (Area 3), Central Virginia (Area 7), South Central Virginia (Area 8), Crater Area (Area 15),

and West Piedmont (Area 17) should apply for workforce training funding through the Virginia Tobacco Indemnification and Community Revitalization Commission.

It Is Unclear How Local Boards Spend WIA Grant Funds

Local WIBs have the flexibility to decide how WIA grant funds are spent on the WIA programs. The goal would be to use the funds available for workforce training in an area in the most efficient and effective way. If there are multiple programs already funding occupational skills training, for example, then the WIA Adult program funds may be spent mostly on intensive services, such as career planning and case management, or supportive services, such as child care or transportation. The participants could be referred to other programs that fund training.

In order for policy makers to make informed decisions about funding areas of training that need additional resources, they must first have information on how current funds are spent. The VEC requires program providers and local WIBs to request reimbursements from their WIA allocations based only on whether the expense is for program activities or administration activities. Program expenses could include such things as training vouchers, supportive payments for child care or transportation, staff to provide intensive services, or operating expenses of a one-stop center. To better inform policy makers, the VEC should collect more detailed information on how funds are spent.

Recommendation (3). *The Virginia Employment Commission should require fiscal agents of local workforce investment boards to provide detailed and consistent expenditure data, which should include expenditures on training vouchers and supportive services. These data should be reported to the Virginia Workforce Council at its quarterly meetings.*

Local WIBs Have Implemented WIA Programs Differently

In addition to mandating a new system for delivering workforce services, the WIA re-authorized three workforce training programs previously administered through the Job Training Partnership Act (JTPA). The WIA Adult, Dislocated Worker, and Youth programs are three of the 17 programs mandated to partner with the one-stop service delivery system. The WIA gives considerable flexibility to states and local WIBs to administer these programs based on minimum eligibility and service guidelines. The VEC transferred that flexibility to the local WIBs by taking a "hand-off" approach to administering these programs during the first two years. As a result, eligibility, enrollment, exiting, and service provision policies vary across the State.

The "exiting" policy (the policy by which individuals are removed from a program) appears the most troublesome, as evidence suggests that some service providers may not be in compliance with federal law. Because performance measures come into play once a participant exits one of the programs, there may be a tendency to keep participant cases open when their outcomes are not successful based on required measures. The VEC should clarify the exiting policy and monitor the adherence of service providers to the policy.

Recommendation (4). *The Virginia Employment Commission should clarify and monitor the policy for exiting participants from the WIA programs.*

WIA Training Programs Appear to Provide Core Services

The WIA Adult and Dislocated Worker programs may provide core, intensive, and training services to eligible participants. Based on a review of 438 participant case files, it appears that, on average, adults and dislocated workers move through the levels of service in a

similar way. As the figure on the next page illustrates, 63 percent of the participants in the JLARC sample attended training through the WIA program. It is important to note that the files did not indicate whether WIA vouchers were used to pay for training or whether funding was received by another source and the WIA program provided other services to support training, such as books, supplies, child care, or transportation. Of those participants who have exited the programs, 72 percent did so with unsubsidized employment.

Preliminary findings show that, on average, employment rates and earnings for the population of participants in the Adult and Dislocated Worker programs increased after enrolling in WIA. However, in the first three quarters after enrolling in WIA, dislocated workers are still earning far less than they earned in their previous employment. The programs are only two years old, and therefore the long-term effect of these programs is yet to be determined. These trends should be reviewed again as the programs mature.

Virginia is required to report 17 performance measures for the Adult, Dislocated Worker, and Youth programs. In FY 2001, the State failed five of the performance measures, due in large part to the VEC's inability to collect data on four of the measures. This complication has since been corrected. However, due to inappropriately developed local performance rates, the State has the potential to fail its federal performance measures, even though the local areas pass. The VEC should re-negotiate local rates to correct this problem.

Recommendation (5). *The Virginia Employment Commission should re-negotiate each of the local workforce investment areas' performance levels for the WIA Adult, Dislocated Worker, and Youth programs to ensure that the average of the local rates is at least*

equal to the rate negotiated for the State.

Virginia Employment Commission Has Not Completed Several Mandated Activities, Due in Part to a Lack of Authority

The VEC retains 22 percent of the total WIA grants for administration of eight mandated activities. Four of the activities are directly related to the administration and monitoring of the WIA programs. The remaining activities include assisting in the establishment of the one-stop service delivery system, providing incentive grants, maintaining fiscal and data management systems, and administering the Rapid Response program. VEC has completed four of the activities and part of a fifth. Three of the activities and part of a fourth have not been sufficiently completed and need improvement. JLARC staff have several recommendations regarding the activities completed by VEC, which are listed below.

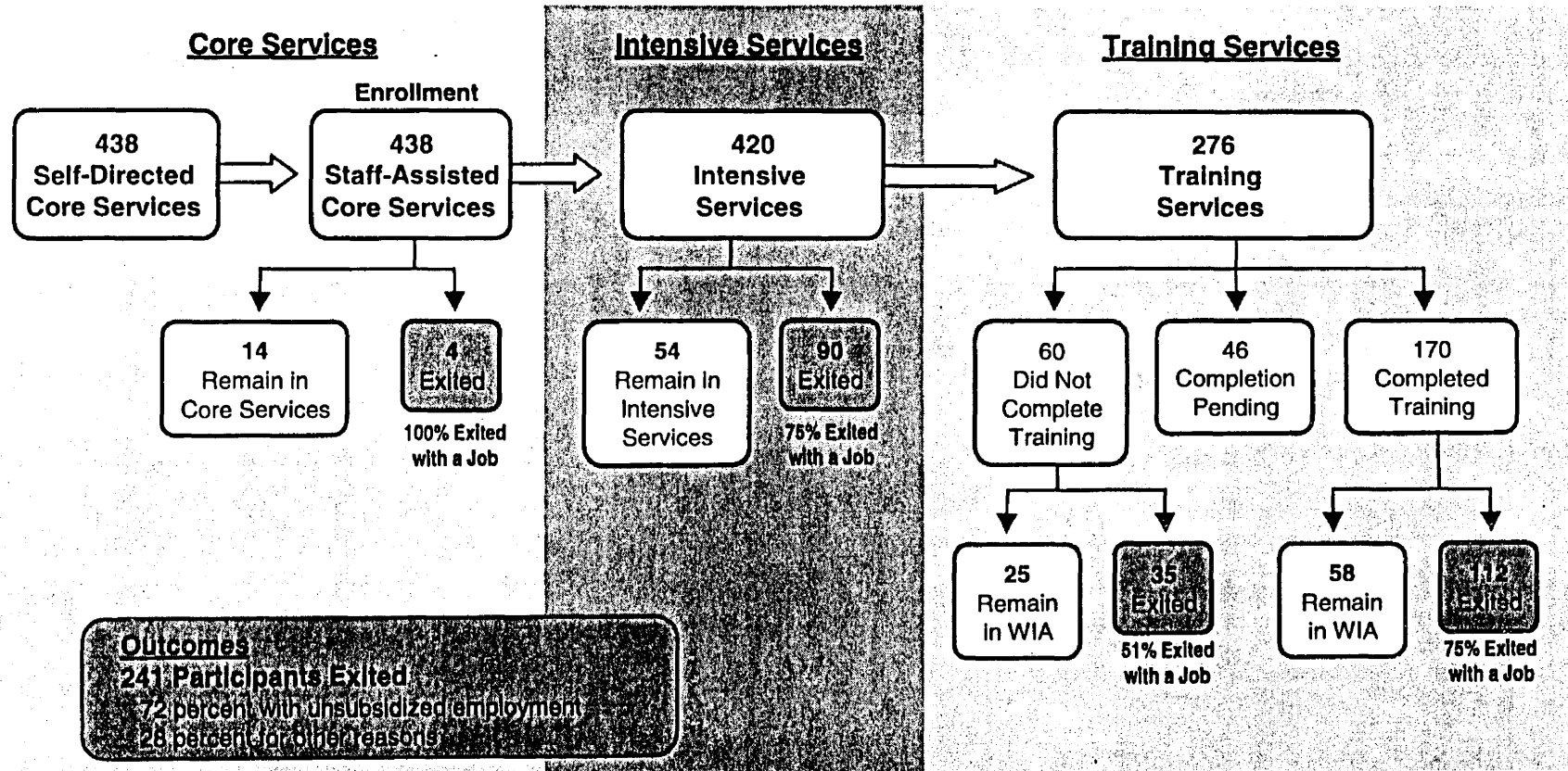
Recommendation (6). *The Virginia Employment Commission should work with the Virginia Workforce Council to establish minimum standards that training providers must meet in order to be re-certified. The Virginia Employment Commission should also monitor the re-certification process conducted by the local workforce investment boards.*

Recommendation (7). *The Virginia Employment Commission should work with the Virginia Workforce Council to establish measures to evaluate the performance of the local workforce investment boards.*

Recommendation (8). *The Virginia Employment Commission should work with the Virginia Workforce Council to develop the criteria to evaluate one-stop centers.*

Recommendation (9). *The State Dislocated Worker Unit should collect basic information on companies approached and services provided by the*

Service Path for Participants in the JLARC Sample



Note: Sampling errors for the percentage estimates are reported in Appendix G.

Rapid Response program in order to evaluate the performance of the program, suggest improvements, and report regularly to the Virginia Workforce Council.

Recommendation (10). *The Rapid Response regional coordinators should report to the Director of the Dislocated Worker Unit within the Workforce Investment Act Division of the Virginia Employment Commission.*

One of the activities that has not been sufficiently completed is the establishment of a one-stop service delivery system. Part of the difficulty in completing this activity is a clear lack of authority. VEC has authority only over the six programs administered within its own agency. This creates an obstacle in assisting local WIBs to facilitate partnerships with other programs. In addition, the VEC oversees the one-stop centers that are located at VEC field offices. These make up over half of the 44 comprehensive centers in the State. The field offices are clearly accountable to the State VEC, but it is unclear how accountable they are to the local WIBs, which are supposed to be guiding the operation of the field offices as one-stop centers. This confusion in authority and accountability does not support successful system development.

The State Should Adopt a New State Model to Govern Workforce Training Programs

The current structure of governing workforce training programs in Virginia does not facilitate coordinated, seamless service to customers. As this report illustrates:

- There is no State-level coordination of workforce training programs.
- There is a clear potential for duplication, as many programs have similar eligibility require-

ments and provide similar services.

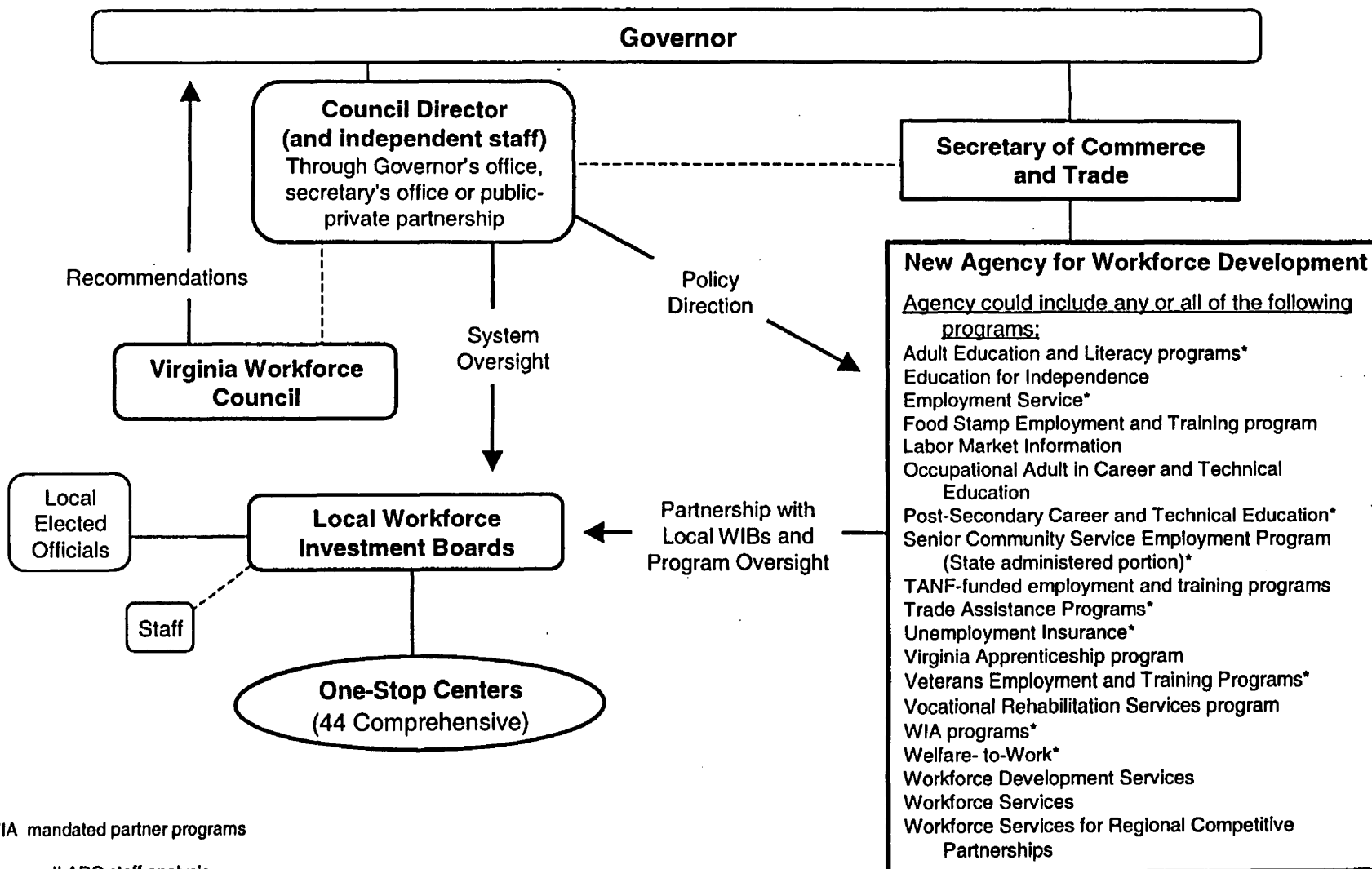
- While the components of one-stop service delivery systems are in place, a coordinated system as intended by WIA has not been realized.
- Local WIBs have had difficulty establishing the partnerships necessary to facilitate true seamless service to customers due to a lack of authority over partner programs and a lack of commitment from the State.
- The Virginia Employment Commission does not have the authority to effectively facilitate the development of a coordinated, statewide system of workforce training.

The two characteristics of governance that are lacking in Virginia's structure are *authority* and *accountability*. There is no individual or entity in State government, other than the Governor, that has the authority to require and facilitate effective coordination. As a result, programs may be duplicative, one-stop service delivery is not seamless, and funds may be not be used in the most efficient way to serve Virginians' employment and training needs. Because of the lack of authority over program services, it is unclear who, or what entity, should be held accountable for Virginia's lack of a coordinated workforce training system.

JLARC staff recommend that Virginia adopt the model presented on the following page to facilitate service delivery of a multitude of workforce training programs. Implementation of the model requires that the State:

- consolidate multiple workforce training programs within a new

Recommended New Model of WIA Governance in Virginia



*WIA mandated partner programs

Source: JLARC staff analysis.

agency and assign the new agency as the lead agency for WIA.

- assign independent staff to the Virginia Workforce Council, through the Governor's office, the office of the Secretary of Commerce and Trade, or a public-private partnership.
- designate the Director of the Virginia Workforce Council as the lead for workforce training and development in the State.

This model provides authority through the head of the new State agency, who is responsible for multiple workforce training programs. These programs could include Employment Service, TANF-funded employment and training programs, and WIA programs. In addition, it is important to note that the other functions of the Virginia Employment Commission, such as Labor Market Information and Unemployment Insurance, would be assumed by the new agency, since they are integrally related to the workforce effort. The new agency would be held accountable for the performance of workforce training programs and the one-stop service delivery system. The Secretary of Commerce and Trade should develop a plan to facilitate this action. It is important to note that the new agency will not require additional staff, since the agency will consolidate existing staff who are currently spread out among multiple agencies.

The Virginia Workforce Council, through its staff Director, who is appointed by the Governor, is responsible for policy direction and the development of a one-stop service delivery system. This separation of system development and program administration also facilitates accountability and establishes a balanced system that relies on private sector direction, through the Council and

its staff Director, and day-to-day program administration through a single State agency and its head. The roles and responsibilities for the Council's staff Director and the new State agency head are shown in the figure on the next page. As shown, the staff Director of the Council is the lead for the State on issues related to strategic planning, policy guidance, and coordinating issues crossing agency and Secretarial boundaries. In contrast, the head of the new State agency is the lead for the implementation and administration of the one-stop service delivery system and the programs that are consolidated within the new agency. These two individuals should work closely to establish a system that uses funding in the most effective manner to provide comprehensive, seamless services in support of a quality workforce and sustained economic development.

Recommendation (11). *The General Assembly may wish to consider consolidating workforce training programs under a new State agency for workforce training and development. The new agency should also assume the functions currently completed by the Virginia Employment Commission. The new State agency head should be the lead for the implementation and administration of the one-stop service delivery system and the programs consolidated within the agency. The Secretary of Commerce and Trade should develop a plan for the consolidation into a single agency workforce training programs as well as other functions currently performed by the Virginia Employment Commission.*

Recommendation (12). *The General Assembly may wish to consider assigning independent staff to the Virginia Workforce Council through the Governor's office, the office of the Secretary of Commerce and Trade, or a public-private partnership. The Virginia Workforce Council, through its staff Director, should be the lead for strategic plan-*

ning, policy guidance, and coordination of issues crossing agency or Secretarial boundaries. Staff for this function

should be assigned from existing, reconfigured agencies.

Roles and Responsibilities of the New State Agency Head and the Virginia Workforce Council Staff Director

Council Staff Director

- Make recommendations to the Governor on WIA policy guidance for the State agency and local WIBs.
- Monitor and evaluate the overall performance of the one-stop service delivery system.
- Provide strategic planning for the State's system of workforce training.
- Act as the point of contact for the business community, localities, WIBs, and staff from other agencies on policy issues such as:
 - Strategic planning
 - Economic development
 - Jurisdictional issues
 - Coordination of issues crossing agency/Secretarial boundaries

New State Agency Head

- Implement WIA policies recommended by the Council and approved by the Governor.
- Operate the one-stop service delivery system.
- Administer the workforce training programs within the agency.
- Act as the point of contact for citizens, employers, and WIBs on programmatic and operational issues such as:
 - Service delivery
 - Program management and administration
 - Issues related to specific programs administered by the new agency

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VIRGINIA ACTS OF ASSEMBLY -- 2003 SESSION

CHAPTER 642

An Act to amend and reenact §§ 2.2-2669 and 2.2-2670 of the Code of Virginia, and to amend the Code of Virginia by adding in Article 25 of Chapter 26 of Title 2.2 a section numbered 2.2-2674.1, relating to the Virginia Workforce Council; membership; powers and duties.

[H 2075]

Approved March 18, 2003

Be it enacted by the General Assembly of Virginia:

1. That §§ 2.2-2669 and 2.2-2670 of the Code of Virginia are amended and reenacted, and that the Code of Virginia is amended by adding in Article 25 of Chapter 26 of Title 2.2 a section numbered 2.2-2674.1 as follows:

§ 2.2-2669. Virginia Workforce Council; purpose; membership; terms; chairman; compensation; staff.

A. The Virginia Workforce Council (the Council) is established as a policy council, within the meaning of § 2.2-2100, in the executive branch of state government. The purpose of the Council shall be to assist the Governor in meeting workforce training needs in the Commonwealth.

B. The Council shall consist of ~~the following forty-three~~ *not more than 29* members as follows:

1. *The Council shall include two members of the House of Delegates to be appointed by the Speaker of the House; and two members of the Senate to be appointed by the Senate Committee on Privileges and Elections. Legislative members shall serve terms coincident with their terms of office.*

2. ~~The Governor; the Secretaries of Commerce and Trade, Education, and Health and Human Resources, and Technology; the Director of the Department of Business Assistance; the Chancellor of the Virginia Community College System; the Director of the State Council of Higher Education; the President of the Center for Innovative Technology; the Executive Director of the Virginia Economic Development Partnership; the Commissioner of the Virginia Employment Commission; and the president of the Virginia AFL-CIO; and one other labor representative, appointed by the Governor shall serve as members.~~

3. ~~The Governor shall also appoint twenty-three members as follows: one mayor and one chairperson of a county board of supervisors; one representative of labor in addition to the president of the Virginia AFL-CIO; and not more than 15 members representing the business community, to include the presidents of the Virginia Chamber of Commerce and the Virginia Manufacturer's Association; one representative of private nonprofit institutions; one representative of proprietary employment training schools; one representative of health care employers; and the remaining eighteen members who are business owners, chief executive officers, chief operating officers, chief financial officers, senior managers or other business executives or employers with optimum policy-making or hiring authority and who shall represent diverse regions of the state, to include urban, suburban, and rural areas; and, at least two of whom shall be members of the local workforce investment boards, representing businesses with employment opportunities that reflect the employment opportunities of the state, and who are appointed from among individuals nominated by state business organizations and business trade associations.~~

~~The Governor shall also appoint one mayor, one chairperson of a county board of supervisors, and one representative of a community-based organization delivering workforce activities.~~

~~The Council shall also include two members of the House of Delegates to be appointed by the Speaker of the House; and two members of the Senate to be appointed by the Senate Committee on Privileges and Elections. Members appointed in accordance with this subdivision shall serve four-year terms, subject to the pleasure of the Governor, and may be reappointed.~~

C. ~~Initially, of the twenty-three members who are serving as representatives of business and industry, other than the presidents of the Virginia Chamber of Commerce and the Virginia Manufacturer's Association, seven shall serve four-year terms; six shall serve three-year terms; and six shall serve two-year terms. Thereafter, all appointments shall be for four-year terms. Appointments to fill vacancies, other than by expiration of a term, shall be for the unexpired terms. No appointed member shall be eligible to serve for more than two successive four-year terms, but after the~~

expiration of the remainder of a term to which a member was appointed to fill a vacancy, two additional four-year terms may be served by such member if appointed. Legislative members shall serve terms coincident with their terms of office. If one person appointed to fill one of the enumerated positions in subsection B also qualifies to fill any other of the enumerated positions, such person may, at the discretion of the Governor, be deemed to fill any or all of the enumerated positions for which such person qualifies.

D. The Governor shall select a chairman and vice chairman from among the ~~twenty-three business representatives~~ 15 members representing the business community appointed in accordance with subdivision 3 of subsection B. The Council shall meet ~~regularly~~ upon the call of the chair or the Governor.

E. ~~Appointed members~~ Compensation of members shall be as follows:

1. Legislative members appointed in accordance with subdivision B 1 shall receive such compensation as provided in §§ 2.2-2813 and 30-19.12.

2. Members of the Council appointed in accordance with subdivision B 2 shall not receive compensation but shall be reimbursed for all reasonable and necessary expenses incurred in the discharge of their duties as provided in § 2.2-2825.

3. Members of the Council appointed in accordance with subdivision B 3 shall not receive compensation but shall be reimbursed for all reasonable and necessary expenses incurred in the discharge of their duties as provided in § 2.2-2813.

F. The Virginia Employment Commission ~~and~~, the Virginia Community College System, and the Department of Business Assistance shall serve as staff to the Council as directed by the Secretary of Commerce and Trade. The Virginia Employment Commission shall act as fiscal agent for the Council and the WIA.

§ 2.2-2670. Powers and duties of the Council; Virginia Workforce Network created.

A. The Council shall undertake the following to implement and foster workforce training, exclusive of the career and technical education programs provided through and administered by the public school system:

1. Provide policy advice to the Governor on workforce and workforce development issues;
2. Provide policy direction to local workforce investment boards;
3. Identify current and emerging statewide workforce needs of the business community;
2. Assess potential markets for increasing the number of workers available to business and industry;

3- 4. Forecast and identify training requirements for the new workforce;

4- 5. Create strategies that will match trained workers with available jobs;

5. ~~Certify noncredit courses and programs of training, exclusive of apprenticeship programs and federally sponsored programs conducted under Public Law 97-300, as appropriate offered by public, private, and proprietary institutions and responding to the needs of business and industry in the Commonwealth;~~

6. Make alterations from time to time in such approved programs;

7. ~~With the assistance of regional workforce centers, seek to identify other specific and existing workforce needs in sectors of the economy, including public education, which have high potential for sustained demand or growth;~~

8. ~~Meet with representatives of each regional workforce center at least annually to assess and discuss subdivisions 1 through 4 within their service region;~~

9- 6. Establish the procedures, criteria and performance measures for the Workforce Development Training Fund as established pursuant to Article 4 (§ 60.2-318 et seq.) of Chapter 3 of Title 60.2;

10- 7. Provide an annual report to the Governor concerning its actions and determinations under subdivisions 1 through 4, 7 and 9 5;

8. Create procedures, guidelines, and directives applicable to local workforce investment boards and the operation of one-stops, as necessary and appropriate to carry out the purposes of this article; and

11- 9. Perform any act or function in accordance with the purposes of this article.

B. The Council shall establish at least two committees as follows: one committee to accomplish the aims of the WIA and one committee to focus on high-technology workforce training needs.

C. The Secretary of Commerce and Trade and the Council shall assist the Governor in complying with the provisions of the federal Workforce Investment Act (P.L. 105-220), hereinafter referred to as "the WIA," WIA, including the creation of Virginia's Workforce Development Program a Virginia workforce development system to be known as the Virginia Workforce Network.

D. The Council shall assist the Governor in the following areas with respect to workforce development: development of the WIA State Plan; development and continuous improvement of a statewide workforce development system of activities that are funded under the WIA or carried out as a one-stop delivery system; development of linkages to ensure coordination and nonduplication among programs and activities; review of local plans; commenting at least once annually on the measures taken pursuant to §§ 121(a) (1) (D) (i) and 122(e) (16) and (e) (21) of the Carl D. Perkins Vocational and Technical Education Act of 1998 (20 U.S.C. § 2301 et seq.); designation of local areas; development of local discretionary allocation formulas; development and continuous improvement of comprehensive state performance measures including, without limitation, performance measures reflecting the degree to which one-stop centers provide comprehensive services with all mandatory partners and the degree to which local workforce investment boards have obtained funding from sources other than the WIA; preparation of the annual report to the U.S. Secretary of Labor; development of a statewide employment statistics system; and development of incentive grant applications; and development of a statewide system of one-stop centers that provide comprehensive workforce services to employers, employees, and job seekers.

The Council shall share information regarding its meetings and activities with the public.

E. Each local workforce investment board shall develop and submit a local plan to the Governor Virginia Workforce Council an annual workforce demand plan for its workforce investment board area based on a survey of local and regional businesses that reflects the local employers' needs and requirements and the availability of trained workers to meet those needs and requirements; designate or certify one-stop operators; identify eligible providers of youth activities; identify eligible providers of intensive services if unavailable at one-stop; develop a budget; conduct local program oversight of one-stop operators and training providers in partnership with its local chief elected official; negotiate local performance measures, including incentives for good performance and penalties for inadequate performance; assist in developing statewide employment statistics; coordinate workforce investment activities with economic development strategies and the annual demand plan, and develop linkages among them; develop and enter into memoranda of understanding with one-stop partners and implement the terms of such memoranda; and promote participation by the private sector; actively seek sources of financing in addition to WIA funds; report performance statistics to the Virginia Workforce Council; and certify local training providers in accordance with criteria provided by the Virginia Workforce Council.

Each local workforce investment board shall share information regarding its meetings and activities with the public.

F. Each chief local elected official shall consult with the Governor regarding designation of local workforce investment areas; appoint members to the local board in accordance with state criteria; serve as the local grant recipient unless another entity is designated in the local plan; negotiate local performance measures with the Governor; assure that all mandated partners are active participants in the local workforce investment board and one-stop center and collaborate with the local workforce investment board on local plans and program oversight.

G. Each local workforce investment board shall develop and enter into a memorandum of understanding concerning the operation of the one-stop delivery system in the local area with each entity that carries out any of the following programs or activities:

1. Programs authorized under Title I of the WIA;
2. Programs authorized under the Wagner-Peyser Act (29 U.S.C. § 49 et seq.);
3. Adult education and literacy activities authorized under Title II of the WIA;
4. Programs authorized under Title I of the Rehabilitation Act of 1973 (29 U.S.C. § 720 et seq.);
5. Welfare-to-work programs authorized under § 403(a)(5) of the Social Security Act (42 U.S.C. § 603(a)(5));
6. Activities authorized under title V of the Older Americans Act of 1965 (42 U.S.C. § 3056 et seq.);

7. *Postsecondary vocational education activities authorized under the Carl D. Perkins Vocational and Applied Technology Education Act (20 U.S.C. § 2301 et seq.);*

8. *Activities authorized under chapter 2 of Title II of the Trade Act of 1974 (19 U.S.C. § 2271 et seq.);*

9. *Activities pertaining to employment and training programs for veterans authorized under chapter 41 of title 38, United States Code;*

10. *Employment and training activities carried out under the Community Services Block Grant Act (42 U.S.C. § 9901 et seq.);*

11. *Employment and training activities carried out by the United States Department of Housing and Urban Development;*

12. *Programs authorized under Title 60.2, in accordance with applicable federal law;*

13. *Workforce development activities or work requirements of the Temporary Assistance to Needy Families (TANF) program known in Virginia as the Virginia Initiative for Employment, not Welfare (VIEW) program established pursuant to § 63.2-608; and*

14. *The workforce development activities or work programs authorized under the Food Stamp Act of 1977 (7 U.S.C. § 2011 et seq.).*

H. The Virginia Secretary of Commerce and Trade, and at his direction, the Virginia Employment Commission, shall be responsible for the coordination of the Virginia Workforce Development Program Network and the implementation of the WIA.

§ 2.2-2674.1. *Definitions.*


As used in this article:

"Local workforce investment board" means a local workforce investment board established under § 117 of the WIA.

"One-stop center," "one-stop operator," or "one-stop" means one or more centers that provide comprehensive workforce services to employers, employees, and job seekers, and includes entities designated or certified under § 121 (d) of the WIA.

"WIA" means the federal Workforce Investment Act of 1998 (P.L. 105-220).

2. That members of the Virginia Workforce Council appointed prior to July 1, 2003 shall continue to serve out their existing terms, subject to the pleasure of the Governor.




Virginia Employment
Commission
report to

The House Committee
on Commerce & Labor

James Ellenberger, *Deputy Commissioner*
Virginia Employment Commission

January 15, 2004



**Unemployment Insurance
System Objectives**

- Alleviate hardship for unemployed
- Prevent unemployment
- Promote reemployment
- Promote economic stability



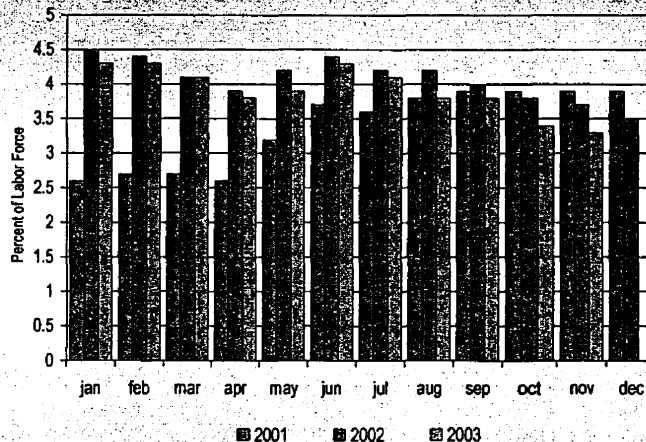
VEC Services

- Unemployment Insurance
- Job Service —
connects employers & job seekers
through national system of
employment offices
- Veterans services
- Trade Act services
- Workforce Investment Act
- Welfare to Work —
Work Opportunity Tax
Credits
- Alien Labor Certification
- Rural services
- Coordinated Economic
Relief Centers
- Economic Information
Services



Virginia's Unemployment Rates 2001 - 2003 (year to date)

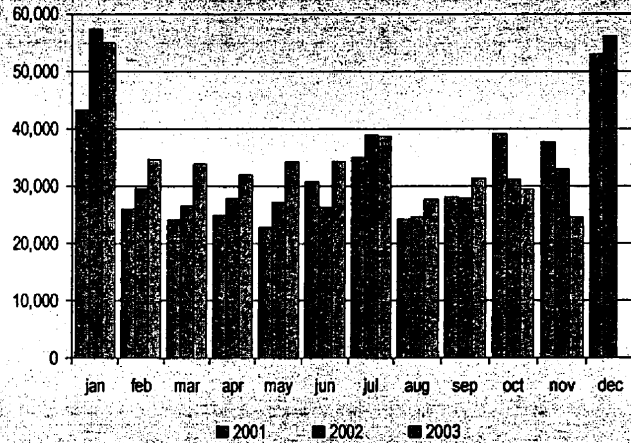
→ Since October 2002, all unemployment rates have been at or below year-ago rates.





UI Initial Claims 2001 - 2003 (year to date)

→ Total initial claims through November 2003 are up 7.2% because of permanent layoffs in furniture, textiles, transportation equipment, and airlines; temporary inventory-adjustment layoffs in furniture and machinery; weather-related layoffs in construction; more than 2,500 claims were due to Hurricane Isabel.

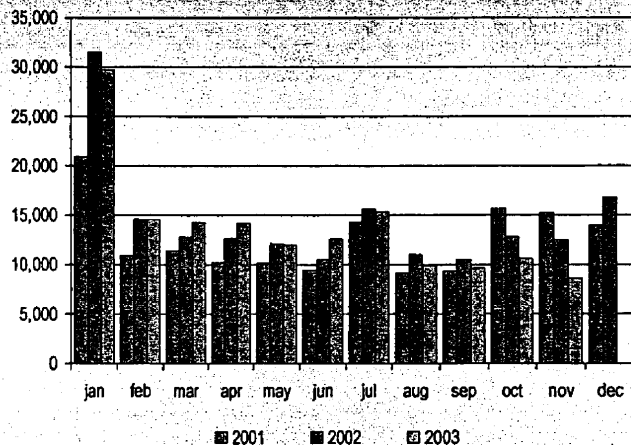


UI First Payments 2001 - 2003 (year to date)

→ A claimant can receive only one first payment in his benefit year, so first payments are a good proxy for the number of claimants receiving unemployment benefits.

→ Through November 2003, first payments are down 3.3% from last year.

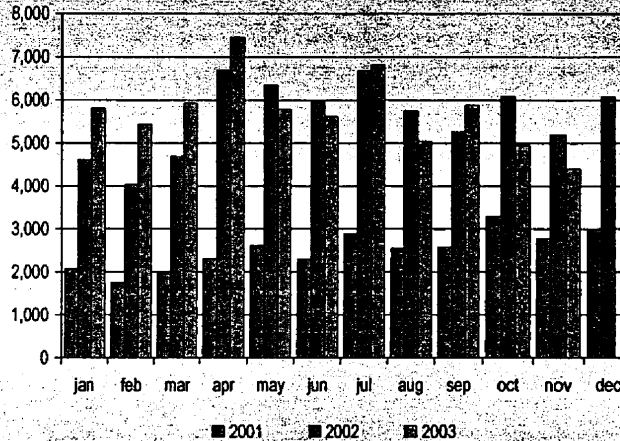
→ The average duration in November 2003 was 14.0 weeks, down from 14.3 weeks in November 2002.





UI Final Payments 2001 - 2003 (year to date)

- For the first eleven months of 2003, final payments are up 3.0% from 2002.
- The exhaustion rate in November was 39.6%, up from last November's 37.6%.



UI Benefits

→ Benefits are paid to workers unemployed through no fault of their own.

→ Benefit levels:

→ Minimum weekly benefit

- \$50 (July 1999)
- \$69 (Sept. 9, 2001 – Jan. 4, 2003)
- \$59 (Jan. 5, 2003 – July 5, 2003)
- \$50 (July 6, 2003)

→ 302 claimants at minimum through December

→ Maximum weekly benefit

- \$268 (Nov. 28, 1999)
- \$368 (Sept. 9, 2001 – Jan. 4, 2003)
- \$318 (Jan. 5, 2003 – July 5, 2003)
- \$316 (July 6, 2003 – July 3, 2004)
- \$326 (July 4, 2004)

→ 73,747 claimants at maximum through December



UI Taxes

- Taxes are paid by employers to the VEC on the first \$8,000 of each employee's wages.
- Tax rates:
 - Minimum tax for 2004 is 0.44%, or \$35.20 per employee.
 - ⇒ 103,700 employers, or 63% of employers
 - Maximum tax for 2004 is 6.54%, or \$523.20 per employee.
 - ⇒ 8,060 employers, or 4.9% of employers



UI Taxes

- Individual employer's tax rate based on:
 - Trust Fund solvency level that determines which of 15 tax tables is used.
 - Employer's experience over last 4 years.
- Two surtaxes can also be levied:
 - Pool tax used to recover benefits that cannot be charged to a specific employer.
 - Fund-building tax used to push solvency over 50%.



Trust Fund Solvency Adequate Fund Balance

- Solvency = $1.38 \times \text{Average Cost Rate} \times \text{Wages}$.
 - 1.38 represents 16.5 months of benefits with no revenue.
 - Average Cost Rate is the average of 3 highest ratios of benefits to total wages in the past 20 years.
 - Wages are total wages paid by taxable employers for the year ending June 30.


- Solvency Level = $\text{June 30 balance} \div \text{Adequate Fund Balance}$.



Trust Fund Data (Millions of Dollars)

	2003	2004
January 1 Balance	\$528.0	\$200.1
Tax Revenue	\$255.2	\$461.3
Interest Revenue	\$23.4	\$12.3
Benefits	\$606.5	\$408.9
December 31 Balance	\$200.1	\$264.8
Solvency Level (6/30)	45.5%	31.4%

 Actual

 Projected



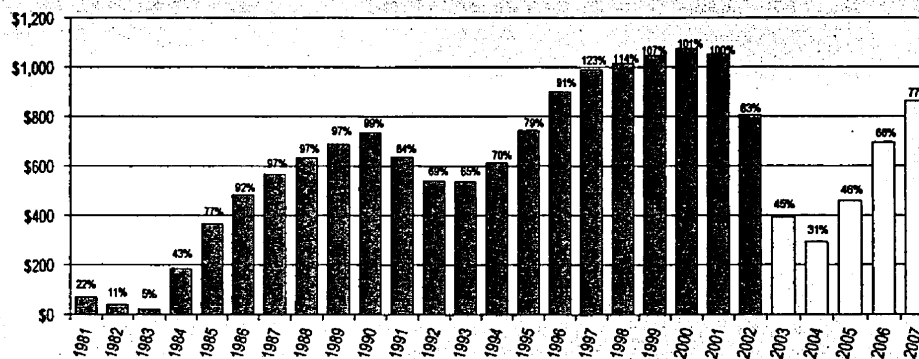
Trust Fund Data (continued)

- Tax revenue will increase as employers continue to pay for higher benefits resulting from recession and benefit increases instituted after September 11, 2001.
- Interest revenue decreases because of lower average Trust Fund balances.
- Benefit payments decrease as a result of lower benefit schedule effective July 6, 2003.
- The Fund is projected to increase to \$265 million by the end of 2004.
- The solvency level will decrease by 14 percentage points from 2003 to 2004 due to benefits being higher than tax and interest revenues in FY 2004.



June 30 Balances and Solvency Level

→ When solvency drops below 50%, Fund Builder Tax is triggered the following year.



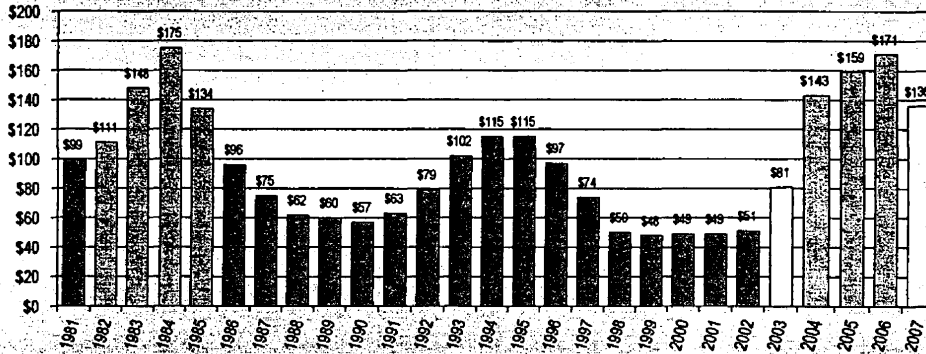
→ NOTE: Projections include laws enacted in 2003.

→ 2003 - 2007 projected.



Average Tax per Employee

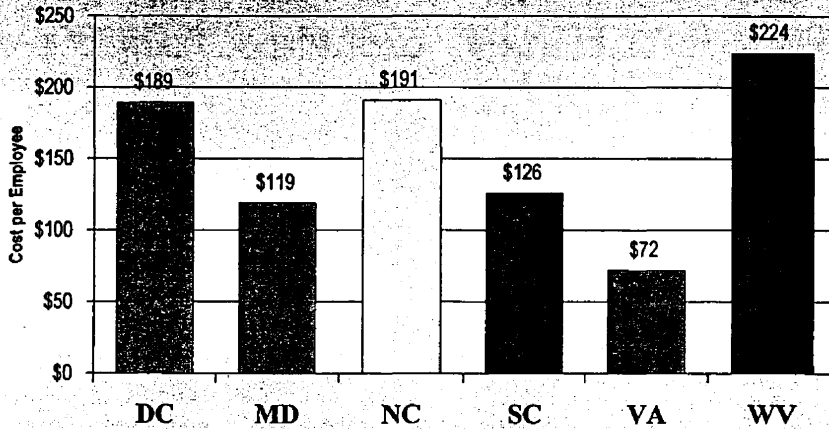
→ The increases from 2003 through 2007 are the result of higher benefit schedules and the recession.



→ NOTE: Projections include laws enacted in 2003. Fund Builder Tax in effect. → 2003 - 2007 projected.



Average Tax per Employee Fourth Circuit – Year ending 3/31/03





Virginia Employment
Commission
report to

The House Committee
on Commerce & Labor

James Ellenberger, *Deputy Commissioner*
Virginia Employment Commission

January 15, 2004

VIRGINIA ACTS OF ASSEMBLY -- 2004 SESSION

CHAPTER 525

An Act to amend and reenact § 60.2-618 of the Code of Virginia, relating to disqualification for unemployment compensation benefits.

[H 288]

Approved April 12, 2004

Be it enacted by the General Assembly of Virginia:

1. That § 60.2-618 of the Code of Virginia is amended and reenacted as follows:

§ 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~~ 30 days or 240 hours or from any subsequent employing unit:

1. For any week benefits are claimed until he has performed services for an employer (i) during ~~thirty~~ 30 days, whether or not such days are consecutive, or (ii) for 240 hours, 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, "good cause" shall not include (i) voluntarily leaving work with an employer to become self-employed or (ii) voluntarily leaving 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.

2. a. For any week benefits are claimed until he has performed services for an employer (i) during ~~thirty~~ 30 days, whether or not such days are consecutive, or (ii) for 240 hours, 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.

b. For the purpose of this subdivision, "misconduct" includes, but shall not be limited to:

(1) An employee's confirmed positive test for a nonprescribed controlled substance, identified as such in Chapter 34 (§ 54.1-3400 et seq.) of Title 54.1, where such test was conducted at the direction of his employer in conjunction with the employer's administration and enforcement of a known workplace drug policy. Such test shall have been performed, and a sample collected, in accordance with scientifically recognized standards by a laboratory accredited by the United States Department of Health and Human Services, or the College of American Pathology, or the American Association for Clinical Chemistry, or the equivalent. The Commission may consider evidence of mitigating circumstances in determining whether misconduct occurred.

(2) An employee's intentionally false or misleading statement of a material nature concerning past criminal convictions made in a written job application furnished to the employer, where such statement was a basis for the termination and the employer terminated the employee promptly upon the discovery thereof. The Commission may consider evidence of mitigating circumstances in determining whether misconduct occurred.

(3) *A willful and deliberate violation of a standard or regulation of the Commonwealth, by an employee of an employer licensed or certified by the Commonwealth, which violation would cause the employer to be sanctioned or have its license or certification suspended by the Commonwealth. The Commission may consider evidence of mitigating circumstances in determining whether misconduct occurred.*

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 (i) during ~~thirty~~ 30 days, whether or not such days are consecutive, or (ii) for 240 hours, 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. 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. No individual shall be qualified for benefits during any week that such individual, in connection with an offer of suitable work, has a confirmed positive test for a nonprescribed controlled substance, identified as such in Chapter 34 (§ 54.1-3400 et seq.) of Title 54.1, if the test is (i) required as a condition of employment and (ii) performed, and a sample is collected, in accordance with scientifically recognized standards by a laboratory accredited by the United States Department of Health and Human Services, or the College of American Pathology, or the American Association for Clinical Chemistry, or the equivalent. The disqualification shall commence with the week in which such a test was conducted, and shall continue for the period of unemployment next ensuing until he has performed services for an employer (i) during ~~thirty~~ 30 days, whether or not such days are consecutive, or (ii) for 240 hours, and subsequently becomes totally or partially separated from such employment.

4. For ~~fifty-two~~ 52 weeks, beginning with the date of the determination or decision, if the Commission finds that such individual, within ~~thirty-six~~ 36 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 the sum ~~which that~~ has been fraudulently obtained.

5. If such separation arose as a result of an unlawful act which resulted in a conviction and after his release from prison or jail until he has performed services for an employer for (i) ~~thirty~~ 30 days, whether or not such days are consecutive, or (ii) 240 hours, and subsequently becomes totally or partially separated from such employment.

VIRGINIA ACTS OF ASSEMBLY -- 2004 SESSION

CHAPTER 977

An Act to amend and reenact §§ 60.2-219, 60.2-528, and 60.2-618 of the Code of Virginia, relating to definition of employment.

[H 529]

Approved April 15, 2004

Be it enacted by the General Assembly of Virginia:

1. That §§ 60.2-219, 60.2-528 and 60.2-618 of the Code of Virginia are amended and reenacted as follows:

§ 60.2-219. Services not included in term "employment."

The term "employment" shall not include:

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 § 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;

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 U.S.C. § 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. 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 10 days after publication thereof, in the manner provided in § 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;

3. Agricultural labor as defined in § 60.2-201 except as provided for in § 60.2-214;

4. Domestic service in a private home, local college club or local chapter of a college fraternity or sorority except as provided for in § 60.2-215;

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;

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 10 net tons, determined in the manner provided for determining the register tonnage of merchant vessels under the laws of the United States;

6a. Service performed by an individual on a boat engaged in catching fish or other forms of aquatic life under an arrangement with the owner or operator of such boat pursuant to which:

a. Such individual does not receive any cash remuneration, other than as provided in subdivision b of subsection 6a;

b. Such individual receives a share of the boat's, or the boats' in the case of a fishing operation involving more than one boat, catch of fish or other forms of aquatic animal life, or a share of the proceeds from the sale of such catch; and

c. The amount of such individual's share depends on the amount of the boat's, or the boats' in the case of a fishing operation involving more than one boat, catch of fish or other forms of aquatic animal life, but only if the operating crew of such boat, or each boat from which the individual receives a share in the case of a fishing operation involving more than one boat is normally made up of fewer than 10 individuals;

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 21 in the employ of his father or mother;

8. Service performed in any calendar quarter in the employ of any organization exempt from income tax (i) under § 501 (a) of the Federal Internal Revenue Code (26 U.S.C.), other than an organization described in § 401 (a) of such Code, or (ii) under § 521 of the Federal Internal Revenue Code, if the remuneration for such service is less than \$50;

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;

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;

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;

12. 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;

13. 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;

14. 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;

15. 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;

16. 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 \$50 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 subdivision, an individual shall be deemed to be regularly employed by an employer during a calendar quarter only if (i) on each of some 24 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 subdivision, by such employer in the performance of such service during the preceding calendar quarter;

17. 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. 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 subdivisions 17 a (1) through 17 a (4) of this section have been met.

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

18. Service performed in the employ of a hospital, if such service is performed by a patient of the hospital, as defined in § 60.2-221;

19. Services provided by an individual pursuant to an agreement among the service recipient, a public human services agency as defined in § 15.2-2811, and such individual to an eligible service recipient in his own home or the home of the service provider, unless coverage of such services is required by the provisions of § 3304 (a) (6) (A) of the Federal Unemployment Tax Act;

20. Services performed by an individual as a "direct seller" provided that:

a. Such person:

(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;

(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; or

(3) Is engaged in the trade or business of the delivery or distribution of newspapers or shopping news (including any delivery services directly related to such trade or business).

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 performances of services, rather than to the number of hours worked;

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;

21. Service performed after July 1, 1984, by an individual as a taxicab driver, or as a driver of an executive sedan as defined in § 46.2-2000, provided the Commission is furnished evidence that such

individual is excluded from taxation by the Federal Unemployment Tax Act;

22. 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;

23. Services performed by a full-time student in the employ of an organized camp if:

a. Such camp:

(1) Did not operate for more than seven months in the calendar year and did not operate for more than seven months in the preceding calendar year; or

(2) Had average gross receipts for any six months in the preceding calendar year which were not more than ~~thirty-three and one-third~~ $33\frac{1}{3}$ percent of its average gross receipts for the other six months in the preceding calendar year; and

b. Such full-time student performed services in the employ of such camp for less than 13 calendar weeks in such calendar year;

24. Services performed by an individual as a court reporter for an employing unit if all such service performed by the individual for the employing unit is performed for remuneration solely by way of commission;

25. Services performed by an individual as a cosmetologist or as a barber provided the Commission is furnished evidence that such individual is excluded from taxation by the Federal Unemployment Tax Act; and

26. Services performed by a licensed clinical social worker as defined in § 54.1-3700, licensed psychologist as defined in § 54.1-3600, licensed professional counselor as defined in § 54.1-3500 or licensed psychiatrist, if such individual:

a. Operates under a contract specifying that the individual is free from control or direction over the performance of such services;

b. Is licensed in the Commonwealth to perform independent clinical services;

c. Is compensated solely by way of fees charged for services rendered by such individual; and

d. Has a valid business license issued by the locality in which such individual performs such services; and

27. *Services performed by an inmate for a penal or custodial institution or while participating in the Diversion Center Incarceration Program pursuant to § 19.2-316.3.*

§ 60.2-528. Individual benefit charges.

A. An individual's "benefit charges" shall be computed in the following manner:

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

2. For each week extended benefits 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. However, a claimant's "benefit charges" for extended benefits attributable to service in the employ of a governmental entity referred to in subdivisions 1 through 3 of subsection A of § 60.2-213 shall be equal to the full amount of such extended benefit.

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 subdivision 1 of this subsection, or (ii) in the case of extended benefits as in subdivision 2 of this subsection.

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 (i) during ~~thirty~~ 30 days, whether or not such days are consecutive, or (ii) during 240 hours. 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 employer for (i) ~~thirty~~ 30 days or (ii) 240 hours prior to such period of unemployment.

2. Any employer charged with 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~~ 30 days after the notice of benefit charges was mailed to its last known address or otherwise delivered to it, the employer files an appeal with the Commission, setting forth the grounds for such an appeal. Proceedings on appeal to the Commission regarding the amount of benefit charges under this subsection or a redetermination of such amount shall be in accordance with the provisions of § 60.2-500. The decision of the Commission shall be subject to the provisions of § 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.

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;

2. An individual who voluntarily left employment in order to accept other employment, genuinely believing such employment to be permanent;

3. 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 § 60.2-613;

4. An individual who voluntarily left employment to enter training approved under § 236 of the Trade Act of 1974 (19 U.S.C. § 2296 et seq.);

5. An individual hired to replace a member of the Reserve of the United States Armed Forces or the National Guard called into active duty as a result of Operation Desert Shield or Operation Desert Storm and whose employment is terminated concurrent with and because of that member's return from active duty;

6. An individual who left employment voluntarily with good cause due to a personal bona fide medical reason caused by a non-job-related injury or medical condition; or

7. An individual participating as an inmate in (i) the ~~Diversion Center Incarceration Program~~ pursuant to § 19.2-316.3; (ii) state or local work release programs pursuant to § 53.1-60 or § 53.1-131; (iii) (ii) community residential programs pursuant to §§ 53.1-177, 53.1-178, and 53.1-179; or (iv) (iii) any similar work release program, whose separation from work arose from conditions of release or parole from such program.

§ 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~~ 30 days or 240 hours or from any subsequent employing unit:

1. For any week benefits are claimed until he has performed services for an employer (i) during ~~thirty~~ 30 days, whether or not such days are consecutive, or (ii) for 240 hours, 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, "good cause" shall not include (i) voluntarily leaving work with an employer to become self-employed or (ii) voluntarily leaving 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.

2. a. For any week benefits are claimed until he has performed services for an employer (i) during ~~thirty~~ 30 days, whether or not such days are consecutive, or (ii) for 240 hours, 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.

b. For the purpose of this subdivision, "misconduct" includes, but shall not be limited to:

(1) An employee's confirmed positive test for a nonprescribed controlled substance, identified as such in Chapter 34 (§ 54.1-3400 et seq.) of Title 54.1, where such test was conducted at the direction of his employer in conjunction with the employer's administration and enforcement of a known workplace drug policy. Such test shall have been performed, and a sample collected, in accordance with scientifically recognized standards by a laboratory accredited by the United States Department of Health and Human Services, or the College of American Pathology, or the American Association for Clinical Chemistry, or the equivalent. The Commission may consider evidence of mitigating circumstances in determining whether misconduct occurred.

(2) An employee's intentionally false or misleading statement of a material nature concerning past criminal convictions made in a written job application furnished to the employer, where such statement was a basis for the termination and the employer terminated the employee promptly upon the discovery thereof. The Commission may consider evidence of mitigating circumstances in determining whether misconduct occurred.

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 (i) during ~~thirty~~ 30 days, whether or not such days are consecutive, or (ii) for 240 hours, 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. 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. No individual shall be qualified for benefits during any week that such individual, in connection with an offer of suitable work, has a confirmed positive test for a nonprescribed controlled substance, identified as such in Chapter 34 (§ 54.1-3400 et seq.) of Title 54.1, if the test is (i) required as a condition of employment and (ii) performed, and a sample is collected, in accordance with scientifically

recognized standards by a laboratory accredited by the United States Department of Health and Human Services, or the College of American Pathology, or the American Association for Clinical Chemistry, or the equivalent. The disqualification shall commence with the week in which such a test was conducted, and shall continue for the period of unemployment next ensuing until he has performed services for an employer (i) during ~~thirty~~ 30 days, whether or not such days are consecutive, or (ii) for 240 hours, and subsequently becomes totally or partially separated from such employment.

4. For ~~fifty-two~~ 52 weeks, beginning with the date of the determination or decision, if the Commission finds that such individual, within ~~thirty-six~~ 36 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 the sum which has been fraudulently obtained.

5. If such separation arose as a result of an unlawful act which resulted in a conviction and after his release from prison or jail until he has performed services for an employer for (i) ~~thirty~~ 30 days, whether or not such days are consecutive, or (ii) 240 hours, and subsequently becomes totally or partially separated from such employment.

6. *If such separation arose as a condition of the individual's parole or release from a custodial or penal institution and such individual was participating in the Diversion Center Incarceration Program pursuant to § 19.2-316.3.*

VIRGINIA ACTS OF ASSEMBLY -- 2004 SESSION

CHAPTER 154

An Act to amend and reenact § 60.2-113 of the Code of Virginia, relating to the Virginia Employment Commission workforce plan for times of economic recession, natural disaster and military mobilization.

[S 9]

Approved March 19, 2004

Be it enacted by the General Assembly of Virginia:**1. That § 60.2-113 of the Code of Virginia is amended and reenacted as follows:****§ 60.2-113. Employment stabilization.**

The Commission shall take all necessary steps through its appropriate divisions and with the advice of such advisory boards and committees as it may have 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~~ *that* provide temporary partial income replacement to involuntarily unemployed covered workers;

3. Coordinate and conduct labor market information research studies, programs and operations, including the development, storage, retrieval and dissemination of information on the social and economic aspects of the Commonwealth and publish data needed by employers, economic development, education and training entities, government and other users in the public and private sectors;

4. Determine and publish a list of jobs, trades, and professions for which a high demand of qualified workers exists or is projected by the Commission. The Commission shall consult with the Virginia Workforce Council in making such determination. Such information shall be published biennially and disseminated to employers; education and training entities, including public two-year and four-year institutions of higher education; government agencies, including ~~the Governor's Employment and Training Department~~, the Department of Education; and public libraries; and other users in the public and private sectors;

5. Prepare official short and long range population projections for the Commonwealth for use by the General Assembly and state agencies with programs which involve or necessitate population projections; *and*

6. Encourage and assist in the adoption of practical methods of vocational guidance, training and retraining; ~~and~~

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

VIRGINIA ACTS OF ASSEMBLY -- 2004 SESSION

CHAPTER 495

An Act to amend and reenact § 60.2-513 of the Code of Virginia, relating to unemployment compensation; employer penalties.

[S 130]

Approved April 12, 2004

Be it enacted by the General Assembly of Virginia:

1. That § 60.2-513 of the Code of Virginia is amended and reenacted as follows:

§ 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~~ 30 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. Also, on the basis of such information, the Commission may assess the amount of 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 ~~thirty~~ 30 days after the mailing to the employer at his last known address or other service of the notice of such determination or assessment, applies to the Commission for a review of such determination and assessment or (ii) unless the Commission, on its own motion, sets aside, reduces or increases the same.

B. If any employer had wages payable for a calendar quarter and fails, *without good cause shown*, to file any report as required of him under this title with respect to wages or taxes, the Commission shall assess upon the employer a penalty of ~~thirty dollars~~ \$75, which shall be in addition to the taxes due and payable with respect to such report. 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, *and in the absence of good cause shown for the failure to so file*, a ~~thirty dollar~~ \$75 penalty shall be assessed for each report. Penalties collected pursuant to this section shall be paid into the Special Unemployment Compensation Administration Fund.

VIRGINIA ACTS OF ASSEMBLY -- 2004 SESSION

CHAPTER 583

An Act to amend and reenact § 60.2-528 of the Code of Virginia, relating to benefit charges.

[S 179]

Approved April 12, 2004

Be it enacted by the General Assembly of Virginia:

1. That § 60.2-528 of the Code of Virginia is amended and reenacted as follows:

§ 60.2-528. Individual benefit charges.

A. An individual's "benefit charges" shall be computed in the following manner:

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

2. For each week extended benefits 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. However, a claimant's "benefit charges" for extended benefits attributable to service in the employ of a governmental entity referred to in subdivisions 1 through 3 of subsection A of § 60.2-213 shall be equal to the full amount of such extended benefit.

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 subdivision 1 of this subsection, or (ii) in the case of extended benefits as in subdivision 2 of this subsection.

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 (i) during ~~thirty~~ 30 days, whether or not such days are consecutive, or (ii) during 240 hours. 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 employer for (i) ~~thirty~~ 30 days or (ii) 240 hours prior to such period of unemployment.

2. Any employer charged with 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~~ 30 days after the notice of benefit charges was mailed to its last known address or otherwise delivered to it, the employer files an appeal with the Commission, setting forth the grounds for such an appeal. Proceedings on appeal to the Commission regarding the amount of benefit charges under this subsection or a redetermination of such amount shall be in accordance with the provisions of § 60.2-500. The decision of the Commission shall be subject to the provisions of § 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.

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;

2. An individual who voluntarily left employment in order to accept other employment, genuinely believing such employment to be permanent;

3. 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 § 60.2-613;

4. An individual who voluntarily left employment to enter training approved under § 236 of the Trade Act of 1974 (19 U.S.C. § 2296 et seq.);

5. An individual hired to replace a member of the Reserve of the United States Armed Forces or the National Guard called into active duty as a result of Operation Desert Shield or Operation Desert Storm and whose employment is terminated concurrent with and because of that member's return from active duty;

6. An individual who left employment voluntarily with good cause due to a personal bona fide medical reason caused by a non-job-related injury or medical condition; ~~or~~

7. An individual participating as an inmate in (i) the Diversion Center Incarceration Program pursuant to § 19.2-316.3; (ii) state or local work release programs pursuant to § 53.1-60 or § 53.1-131; (iii) community residential programs pursuant to §§ 53.1-177, 53.1-178, and 53.1-179; or (iv) any similar work release program, whose separation from work arose from conditions of release or parole from such program; *or*

8. *An individual who was unable to work at his regular employment due to a disaster for which the Governor, by executive order, has declared a state of emergency, if such disaster forced the closure of the employer's business, and if the individual returned to his regular full-time employment once the business reopened. In no case shall more than four weeks of benefit charges be waived.*

VIRGINIA ACTS OF ASSEMBLY -- 2004 SESSION

CHAPTER 496

An Act to amend and reenact § 60.2-612 of the Code of Virginia, relating to eligibility for unemployment compensation benefits.

[S 194]

Approved April 12, 2004

Be it enacted by the General Assembly of Virginia:

1. That § 60.2-612 of the Code of Virginia is amended and reenacted as follows:

§ 60.2-612. Benefit eligibility conditions.

An unemployed individual shall be eligible to receive benefits for any week only if the Commission finds that:

1. He has, in the highest two quarters of earnings within his base period, been paid wages in employment for employers that are equal to not less than the lowest amount appearing in Column A of the "Benefit Table" appearing in § 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 wages shall be earned in not less than two quarters.

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 (i) at the factory, establishment, or other premises, including a vessel, at which he is or was last employed, or (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 subdivision 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 separate branches of work which are commonly conducted as separate businesses at separate premises are conducted in separate departments of the same premises, each such department shall, for the purposes of this subdivision, be deemed to be a separate factory, establishment or other premises. 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.

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 subdivision shall not apply.

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 § 60.2-603.

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. The Commission may, by regulation, waive or alter either or both of the requirements of this subdivision for certain types of cases when it finds that compliance with such requirements would be oppressive, or would be inconsistent with the purposes of this title.

6. He has made a claim for benefits in accordance with regulations the Commission may prescribe.

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. This information may be subject to employer verification by the Commission through a program designed for that purpose. The Commission may determine that registration by a claimant with the Virginia State Job Service may constitute a valid employer contact and satisfy the search for work requirement of this subsection in labor market areas where job opportunities are limited. 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.

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.

c. An individual whose type of work is such that it is performed by individuals working two or more shifts in a ~~twenty-four~~ 24-hour period shall not be deemed unavailable for work if the individual is currently enrolled in one or more classes of education related to employment or is continuing in a certificate or degree program at an institution of higher education, provided that the enrollment would only limit the individual's availability for one shift and the individual is otherwise available to work any of the other shifts.

8. He has given notice of resignation to his employer and the employer subsequently made the termination of employment effective ~~immediately prior to the date of termination as given in the notice,~~ but in no case ~~to shall unemployment compensation benefits awarded under this subdivision exceed two weeks for which he would have worked had the employee separated from employment on the date of termination as given in the notice;~~ provided, that the claimant could not establish good cause for leaving work pursuant to § 60.2-618 and was not discharged for misconduct as provided in § 60.2-618.

9. Beginning January 6, 1991, he has served a waiting period of one week during which he was eligible for benefits under this section in all other respects and has not received benefits, except that only one waiting week shall be required of such individual within any benefit year. For claims filed effective November 28, 1999, and after, this requirement shall be waived for any individual whose unemployment was caused by his employer terminating operations, closing its business or declaring bankruptcy without paying the final wages earned as required by § 40.1-29 of the Code of Virginia. Notwithstanding any other provision of this title, if an employer who terminates operations, closes its business or declares bankruptcy pays an individual his final wages after the period of time prescribed by § 40.1-29 of the Code of Virginia, such payment shall not be offset against the benefits the individual was otherwise entitled to receive and shall not, under any circumstances, cause such individual to be declared overpaid benefits.

10. He is not imprisoned or confined in jail.

11. He participates in reemployment services, such as job search assistance services, if he has been determined to be likely to exhaust regular benefits and need reemployment services pursuant to a profiling system established by the Commission, unless the Commission determines that (i) such claimant has completed such services or (ii) there is good cause for such claimant's failure to participate in such services.

VIRGINIA ACTS OF ASSEMBLY -- 2004 SESSION

CHAPTER 686

An Act to amend and reenact § 2.2-2670 of the Code of Virginia and to amend the Code of Virginia by adding in Title 2.2 a chapter numbered 4.1, consisting of sections numbered 2.2-435.1 through 2.2-435.5, by adding a section numbered 37.1-207.1, relating to the special advisor for workforce development; review of job training and drug and alcohol treatment programs; performance-based budgeting.

[S 304]

Approved April 12, 2004

Be it enacted by the General Assembly of Virginia:

1. That § 2.2-2670 of the Code of Virginia is amended and reenacted and that the Code of Virginia is amended by adding in Title 2.2 a chapter numbered 4.1, consisting of sections numbered 2.2-435.1 through 2.2-435.5, and by adding a section numbered 37.1-207.1 as follows:

CHAPTER 4.1.**SPECIAL ADVISOR FOR WORKFORCE DEVELOPMENT.****§ 2.2-435.1. Definitions.**

As used in this chapter:

"Local workforce investment board" means a local workforce investment board established under § 117 of the WIA.

"One-stop center," "one-stop operator," or "one-stop" means one or more centers that provide comprehensive workforce services to employers, employees, and job seekers, and includes entities designated or certified under § 121 (d) of the WIA.

"Special Advisor" means the Special Advisor to the Governor for Workforce Development.

"WIA" means the federal Workforce Investment Act of 1998 (P.L. 105-220).

§ 2.2-435.2. Position created.

There is created in the Office of the Governor the position of Special Advisor to the Governor for Workforce Development. The Special Advisor shall be appointed by the Governor. The Special Advisor shall be responsible for the tasks assigned to him by law or by the Governor.

§ 2.2-435.3. Responsibilities of the Special Advisor.

The Special Advisor's responsibilities shall not be limited to, but shall include, to:

1. Serve as the liaison among state and local government, the Virginia Workforce Council, local workforce investment boards, and the business community to assist in the implementation of workforce development programs efficiently;

2. Review the allocation of all funds for workforce and career development programs and recommend actions to better coordinate and implement the state's workforce development efforts and eliminate duplication and overlaps in those efforts;

3. Lead the Virginia Workforce Council in implementing its policies and procedures for the Virginia Workforce System;

4. Create a system to monitor the effectiveness of each one-stop center and recommend to the Virginia Workforce Council specific, best management practices;

5. Create a system to measure and evaluate the performance of the local workforce investment boards and recommend best management practices;

6. Oversee the monitoring of the expenditure data of local workforce investment boards, including details of expenditures on training vouchers and supportive services, and report such data to the Governor and the Virginia Workforce Council;

7. Develop and assist in the implementation of program policies and recommend revision of program regulations to further the effective coordination of workforce and career development resources;

8. Monitor federal legislation and policy, in coordination with the Virginia Liaison Office, in order to maximize the Commonwealth's effective use of and access to program funds;

9. Report annually to the Governor and to the Virginia Workforce Council on the progress in coordinating workforce resources statewide, including (i) program success rates in relation to performance measures established by the Virginia Workforce Council, (ii) obstacles to program and resource coordination, and (iii) strategies for facilitating statewide program and resource coordination; and

10. Perform any other duties as directed by the Governor in furtherance of the goal of statewide coordination of workforce development activities.

§ 2.2-435.4. Additional responsibilities; review of state agency job training programs.

A. On or before December 1, 2005, the Special Advisor shall conduct a comprehensive review identifying for each agency in the executive branch of state government (i) the job training program the

agency administrators; (ii) the program's objectives including the high-quality outcome measures for each program objective; (iii) program actions to achieve the objectives; and (iv) the estimated costs necessary to implement the program objectives.

B. Beginning in 2006, the Special Advisor shall report annually by December 1 of each year to the Secretary of Finance, and the Chairs of the House Committee on Appropriations and the Senate Committee on Finance the following information for each agency-administered job training program: (i) the amount of funding expended under such program for the prior fiscal year; (ii) the number of individuals served by the program using that funding; (iii) the extent to which program objectives have been accomplished as reflected by an evaluation of the high-quality outcome measures; and (iv) how effectiveness could be improved.

§ 2.2-435.5. Additional responsibilities; recommendations on agency-administered job training programs; performance-based budgeting provisions.

A. The Special Advisor shall develop a standard format providing a summary comparison of the per person costs for each program, a comparative rating of each program based on success in meeting program objectives, and an explanation of the extent to which an individual agency's appropriation requests incorporate the data reflected in the summary cost comparison and the comparative rating. Such explanation shall specify whether the agency proposes proportionately more or less funding for a given job training program, and describe how the comparative rating and summary cost comparison affected that proposal.

B. Beginning in 2006, the Special Advisor shall compile the summary comparisons described in subsection A and report annually by December 1 to the Governor and the General Assembly identifying the most effective job training programs, based on a combination of per person costs and success in meeting program objectives, and recommending the redirection of program funding on that basis.

§ 2.2-2670. Powers and duties of the Council; Virginia Workforce Network created.

A. The Council shall work with the Special Advisor for Workforce Development pursuant to Chapter 4.1 (§ 2.2-435.1 et seq.) of this title to undertake the following actions to implement and foster workforce training, exclusive of the career and technical education programs provided through and administered by the public school system:

1. Provide policy advice to the Governor on workforce and workforce development issues;
2. Provide policy direction to local workforce investment boards;
3. Identify current and emerging statewide workforce needs of the business community;
4. Forecast and identify training requirements for the new workforce;
5. Create strategies that will match trained workers with available jobs;
6. Establish the procedures, criteria and performance measures for the Workforce Development Training Fund as established pursuant to Article 4 (§ 60.2-318 et seq.) of Chapter 3 of Title 60.2;
7. Provide an annual report to the Governor concerning its actions and determinations under subdivisions 1 through 5;
8. Create procedures, guidelines, and directives applicable to local workforce investment boards and the operation of one-stops, as necessary and appropriate to carry out the purposes of this article; and
9. Perform any act or function in accordance with the purposes of this article.

The Special Advisor for Workforce Development shall assist the Council in carrying out the powers and duties enumerated by this subsection.

B. The Council shall establish at least two committees as follows: one committee to accomplish the aims of the WIA and one committee to focus on high-technology workforce training needs.

C. The Secretary of Commerce and Trade and the Council and the Special Advisor for Workforce Development shall assist the Governor in complying with the provisions of the WIA, including the creation of a Virginia workforce development system to be known as the Virginia Workforce Network.

D. The Council and the Special Advisor for Workforce Development shall assist the Governor in the following areas with respect to workforce development: development of the WIA State Plan; development and continuous improvement of a statewide workforce development system; development of linkages to ensure coordination and nonduplication among programs and activities; review of local plans; designation of local areas; development of local discretionary allocation formulas; development and continuous improvement of comprehensive state performance measures including, without limitation, performance measures reflecting the degree to which one-stop centers provide comprehensive services with all mandatory partners and the degree to which local workforce investment boards have obtained funding from sources other than the WIA; preparation of the annual report to the U.S. Secretary of Labor; development of a statewide employment statistics system; development of incentive grant applications; and development of a statewide system of one-stop centers that provide comprehensive workforce services to employers, employees, and job seekers.

The Council shall share information regarding its meetings and activities with the public.

E. Each local workforce investment board shall develop and submit to the Special Advisor for Workforce Development and the Virginia Workforce Council an annual workforce demand plan for its workforce investment board area based on a survey of local and regional businesses that reflects the local employers' needs and requirements and the availability of trained workers to meet those needs and

requirements; designate or certify one-stop operators; identify eligible providers of youth activities; identify eligible providers of intensive services if unavailable at one-stop; develop a budget; conduct local oversight of one-stop operators and training providers in partnership with its local chief elected official; negotiate local performance measures, including incentives for good performance and penalties for inadequate performance; assist in developing statewide employment statistics; coordinate workforce investment activities with economic development strategies and the annual demand plan, and develop linkages among them; develop and enter into memoranda of understanding with one-stop partners and implement the terms of such memoranda; promote participation by the private sector; actively seek sources of financing in addition to WIA funds; report performance statistics to the Virginia Workforce Council; and certify local training providers in accordance with criteria provided by the Virginia Workforce Council.

Each local workforce investment board shall share information regarding its meetings and activities with the public.

F. Each chief local elected official shall consult with the Governor regarding designation of local workforce investment areas; appoint members to the local board in accordance with state criteria; serve as the local grant recipient unless another entity is designated in the local plan; negotiate local performance measures with the Governor; ~~assure~~ ensure that all mandated partners are active participants in the local workforce investment board and one-stop center and collaborate with the local workforce investment board on local plans and program oversight.

G. Each local workforce investment board shall develop and enter into a memorandum of understanding concerning the operation of the one-stop delivery system in the local area with each entity that carries out any of the following programs or activities:

1. Programs authorized under Title I of the WIA;
2. Programs authorized under the Wagner-Peyser Act (29 U.S.C. § 49 et seq.);
3. Adult education and literacy activities authorized under Title II of the WIA;
4. Programs authorized under Title I of the Rehabilitation Act of 1973 (29 U.S.C. § 720 et seq.);
5. Welfare-to-work programs authorized under § 403 (a) (5) of the Social Security Act (42 U.S.C. § 603 (a) (5));
6. Activities authorized under title V of the Older Americans Act of 1965 (42 U.S.C. § 3056 et seq.);
7. Postsecondary vocational education activities authorized under the Carl D. Perkins Vocational and Applied Technology Education Act (20 U.S.C. § 2301 et seq.);
8. Activities authorized under chapter 2 of Title II of the Trade Act of 1974 (19 U.S.C. § 2271 et seq.);
9. Activities pertaining to employment and training programs for veterans authorized under chapter 41 of title 38, United States Code;
10. Employment and training activities carried out under the Community Services Block Grant Act (42 U.S.C. § 9901 et seq.);
11. Employment and training activities carried out by the United States Department of Housing and Urban Development;
12. Programs authorized under Title 60.2, in accordance with applicable federal law;
13. Workforce development activities or work requirements of the Temporary Assistance to Needy Families (TANF) program known in Virginia as the Virginia Initiative for Employment, not Welfare (VIEW) program established pursuant to § 63.2-608; and
14. The workforce development activities or work programs authorized under the Food Stamp Act of 1977 (7 U.S.C. § 2011 et seq.).

H. The Virginia Secretary of Commerce and Trade, and at his direction, the Virginia Employment Commission, shall be responsible for the coordination of the Virginia Workforce Network and the implementation of the WIA.

§ 37.1-207.1. Review of state agency alcohol and drug treatment programs.

A. *On or before December 1, 2005, the Council shall forward to the Governor and the General Assembly a Comprehensive Interagency State Plan identifying for each agency in state government (i) the alcohol or drug treatment program the agency administers; (ii) the program's objectives, including outcome measures for each program objective; (iii) program actions to achieve the objectives; (iv) the costs necessary to implement the program actions; and (v) an estimate of the extent these programs have met demand for alcohol and drug treatment services in the Commonwealth. The Council shall develop specific criteria for outcome data collection for all affected agencies, including a comparison of the extent to which the existing outcome measures address applicable federally mandated outcome measures and an identification of common outcome measures across agencies and programs. The plan shall also include an assessment of each agency's capacity to collect, analyze, and report the information required by subsection B.*

B. *Beginning in 2006, the Comprehensive Interagency State Plan shall include the following analysis for each agency-administered alcohol or drug treatment program: (i) the amount of funding expended under such program for the prior fiscal year; (ii) the number of individuals served by the program using that funding; (iii) the extent to which program objectives have been accomplished as reflected by an*

evaluation of outcome measures; (iv) identifying the most effective alcohol or drug treatment, based on a combination of per person costs and success in meeting program objectives; (v) how effectiveness could be improved; (vi) an estimate of the cost effectiveness of these programs; and (vii) recommendations on the funding of programs based on these analyses.

C. All agencies identified in the Comprehensive Interagency State Plan as administering an alcohol or drug treatment program shall provide such information and staff support as is necessary for the Council to complete the Plan. In addition, any agency that captures outcome related information concerning alcohol or drug programs identified in subsection B shall make this information available for analysis upon request.

2004 SESSION

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HOUSE BILL NO. 177
Offered January 14, 2004
Prefiled January 6, 2004

A BILL to amend and reenact § 60.2-618 of the Code of Virginia, relating to unemployment compensation; good cause.

Patrons—Baskerville, Barlow and Hull

Referred to Committee on Commerce and Labor

Be it enacted by the General Assembly of Virginia:

1. That § 60.2-618 of the Code of Virginia is amended and reenacted as follows:

§ 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~~ 30 days or 240 hours or from any subsequent employing unit:

1. For any week benefits are claimed until he has performed services for an employer (i) during ~~thirty~~ 30 days, whether or not such days are consecutive, or (ii) for 240 hours, 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, "good cause" shall not include (i) voluntarily leaving work with an employer to become self-employed or (ii) voluntarily leaving 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.

2. a. For any week benefits are claimed until he has performed services for an employer (i) during ~~thirty~~ 30 days, whether or not such days are consecutive, or (ii) for 240 hours, 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.

b. For the purpose of this subdivision, "misconduct" includes, but shall not be limited to:

(1) An employee's confirmed positive test for a nonprescribed controlled substance, identified as such in Chapter 34 (§ 54.1-3400 et seq.) of Title 54.1, where such test was conducted at the direction of his employer in conjunction with the employer's administration and enforcement of a known workplace drug policy. Such test shall have been performed, and a sample collected, in accordance with scientifically recognized standards by a laboratory accredited by the United States Department of Health and Human Services, or the College of American Pathology, or the American Association for Clinical Chemistry, or the equivalent. The Commission may consider evidence of mitigating circumstances in determining whether misconduct occurred.

(2) An employee's intentionally false or misleading statement of a material nature concerning past criminal convictions made in a written job application furnished to the employer, where such statement was a basis for the termination and the employer terminated the employee promptly upon the discovery thereof. The Commission may consider evidence of mitigating circumstances in determining whether misconduct occurred.

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 (i) during ~~thirty~~ 30 days, whether or not such days are consecutive, or (ii) for 240 hours, 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. 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. No individual shall be qualified for benefits during any week that such individual, in connection

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59 with an offer of suitable work, has a confirmed positive test for a nonprescribed controlled substance,
60 identified as such in Chapter 34 (§ 54.1-3400 et seq.) of Title 54.1, if the test is (i) required as a
61 condition of employment and (ii) performed, and a sample is collected, in accordance with scientifically
62 recognized standards by a laboratory accredited by the United States Department of Health and Human
63 Services, or the College of American Pathology, or the American Association for Clinical Chemistry, or
64 the equivalent. The disqualification shall commence with the week in which such a test was conducted,
65 and shall continue for the period of unemployment next ensuing until he has performed services for an
66 employer (i) during ~~thirty~~ 30 days, whether or not such days are consecutive, or (ii) for 240 hours, and
67 subsequently becomes totally or partially separated from such employment.

68 4. For ~~fifty-two~~ 52 weeks, beginning with the date of the determination or decision, if the
69 Commission finds that such individual, within ~~thirty-six~~ 36 calendar months immediately preceding such
70 determination or decision, has made a false statement or representation knowing it to be false, or has
71 knowingly failed to disclose a material fact, to obtain or increase any benefit or payment under this title,
72 the unemployment compensation of any other state, or any other program of the federal government
73 which is administered in any way under this title, either for himself or any other person. Additionally,
74 such individual shall be ineligible for benefits until he has repaid the Commission the sum which has
75 been fraudulently obtained.

76 5. If such separation arose as a result of an unlawful act which resulted in a conviction and after his
77 release from prison or jail until he has performed services for an employer for (i) ~~thirty~~ 30 days,
78 whether or not such days are consecutive, or (ii) 240 hours, and subsequently becomes totally or
79 partially separated from such employment.

2004 SESSION

INTRODUCED

040140308

HOUSE BILL NO. 329

Offered January 14, 2004

Prefiled January 12, 2004

A BILL to amend and reenact § 60.2-618 of the Code of Virginia, relating to disqualification for unemployment compensation benefits.

Patron—Griffith

Referred to Committee on Commerce and Labor

Be it enacted by the General Assembly of Virginia:

1. That § 60.2-618 of the Code of Virginia is amended and reenacted as follows:

§ 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 240 hours or from any subsequent employing unit:

1. For any week benefits are claimed until he has performed services for an employer (i) during thirty days, whether or not such days are consecutive, or (ii) for 240 hours, 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, "good cause" shall not include (i) voluntarily leaving work with an employer to become self-employed or (ii) voluntarily leaving 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.

2. a. For any week benefits are claimed until he has performed services for an employer (i) during thirty days, whether or not such days are consecutive, or (ii) for 240 hours, 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.

b. For the purpose of this subdivision, "misconduct" includes, but shall not be limited to:

(1) An employee's confirmed positive test for a nonprescribed controlled substance, identified as such in Chapter 34 (§ 54.1-3400 et seq.) of Title 54.1, where such test was conducted at the direction of his employer in conjunction with the employer's administration and enforcement of a known workplace drug policy. Such test shall have been performed, and a sample collected, in accordance with scientifically recognized standards by a laboratory accredited by the United States Department of Health and Human Services, or the College of American Pathology, or the American Association for Clinical Chemistry, or the equivalent. The Commission may consider evidence of mitigating circumstances in determining whether misconduct occurred.

(2) An employee's intentionally false or misleading statement of a material nature concerning past criminal convictions made in a written job application furnished to the employer, where such statement was a basis for the termination and the employer terminated the employee promptly upon the discovery thereof. The Commission may consider evidence of mitigating circumstances in determining whether misconduct occurred.

(3) An action by an employee of an employer licensed by the Department of Social Services that violates a standard or regulation of the Department of Social Services, which violation would cause the employer to be sanctioned or have its license suspended by the Department of Social Services.

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 (i) during thirty days, whether or not such days are consecutive, or (ii) for 240 hours, 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. 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

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59 (3) If as a condition of being employed the individual would be required to join a company union or
60 to resign from or refrain from joining any bona fide labor organization.

61 d. No individual shall be qualified for benefits during any week that such individual, in connection
62 with an offer of suitable work, has a confirmed positive test for a nonprescribed controlled substance,
63 identified as such in Chapter 34 (§ 54.1-3400 et seq.) of Title 54.1, if the test is (i) required as a
64 condition of employment and (ii) performed, and a sample is collected, in accordance with scientifically
65 recognized standards by a laboratory accredited by the United States Department of Health and Human
66 Services, or the College of American Pathology, or the American Association for Clinical Chemistry, or
67 the equivalent. The disqualification shall commence with the week in which such a test was conducted,
68 and shall continue for the period of unemployment next ensuing until he has performed services for an
69 employer (i) during ~~thirty~~30 days, whether or not such days are consecutive, or (ii) for 240 hours, and
70 subsequently becomes totally or partially separated from such employment.

71 4. For ~~fifty-two~~52 weeks, beginning with the date of the determination or decision, if the
72 Commission finds that such individual, within ~~thirty-six~~36 calendar months immediately preceding such
73 determination or decision, has made a false statement or representation knowing it to be false, or has
74 knowingly failed to disclose a material fact, to obtain or increase any benefit or payment under this title,
75 the unemployment compensation of any other state, or any other program of the federal government
76 which is administered in any way under this title, either for himself or any other person. Additionally,
77 such individual shall be ineligible for benefits until he has repaid the Commission the sum ~~which~~that
78 has been fraudulently obtained.

79 5. If such separation arose as a result of an unlawful act ~~which~~that resulted in a conviction and after
80 his release from prison or jail until he has performed services for an employer for (i) ~~thirty~~30 days,
81 whether or not such days are consecutive, or (ii) 240 hours, and subsequently becomes totally or
82 partially separated from such employment.

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HOUSE BILL NO. 505

Offered January 14, 2004

Prefiled January 13, 2004

A *BILL to amend and reenact § 60.2-603 of the Code of Virginia, relating to unemployment compensation; wage offsets.*

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Patrons—Keister and Armstrong

Referred to Committee on Commerce and Labor

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Be it enacted by the General Assembly of Virginia:

1. That § 60.2-603 of the Code of Virginia is amended and reenacted as follows:

§ 60.2-603. Weekly benefit for unemployment.

A. Each eligible individual who is unemployed in any week shall be paid for such week a benefit equal to his weekly benefit amount less any part of the wages payable to him for such week which is in excess of ~~twenty-five dollars~~ \$100. Where such excess is not a multiple of ~~one dollar~~ \$1, it shall be computed to the next highest multiple of ~~one dollar~~ \$1.

B. Wages earned on a shift commencing Saturday and ending Sunday shall be allocated to the week in which the claimant earns the majority of wages for such work.

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040509228

HOUSE BILL NO. 840

Offered January 14, 2004

Prefiled January 14, 2004

A BILL to amend and reenact §§ 60.2-528 and 60.2-618 of the Code of Virginia, relating to unemployment compensation; victims of domestic violence or sexual assault.

Patron—Baskerville

Referred to Committee on Commerce and Labor

Be it enacted by the General Assembly of Virginia:

1. That §§ 60.2-528 and 60.2-618 of the Code of Virginia are amended and reenacted as follows:

§ 60.2-528. Individual benefit charges.

A. An individual's "benefit charges" shall be computed in the following manner:

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

2. For each week extended benefits 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. However, a claimant's "benefit charges" for extended benefits attributable to service in the employ of a governmental entity referred to in subdivisions 1 through 3 of subsection A of § 60.2-213 shall be equal to the full amount of such extended benefit.

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 subdivision 1 of this subsection, or (ii) in the case of extended benefits as in subdivision 2 of this subsection.

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 (i) during ~~thirty~~ 30 days, whether or not such days are consecutive, or (ii) during 240 hours. 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 employer for (i) ~~thirty~~ 30 days or (ii) 240 hours prior to such period of unemployment.

2. Any employer charged with 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~~ 30 days after the notice of benefit charges was mailed to its last known address or otherwise delivered to it, the employer files an appeal with the Commission, setting forth the grounds for such an appeal. Proceedings on appeal to the Commission regarding the amount of benefit charges under this subsection or a redetermination of such amount shall be in accordance with the provisions of § 60.2-500. The decision of the Commission shall be subject to the provisions of § 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.

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;

2. An individual who voluntarily left employment in order to accept other employment, genuinely believing such employment to be permanent;

3. 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 § 60.2-613;

4. An individual who voluntarily left employment to enter training approved under § 236 of the Trade Act of 1974 (19 U.S.C. § 2296 et seq.);

5. An individual hired to replace a member of the Reserve of the United States Armed Forces or the National Guard called into active duty as a result of Operation Desert Shield or Operation Desert Storm and whose employment is terminated concurrent with and because of that member's return from active duty;

6. An individual who left employment voluntarily with good cause due to a personal bona fide medical reason caused by a non-job-related injury or medical condition; ~~or~~

7. An individual participating as an inmate in (i) the Diversion Center Incarceration Program pursuant to § 19.2-316.3; (ii) state or local work release programs pursuant to § 53.1-60 or § 53.1-131; (iii) community residential programs pursuant to §§ 53.1-177, 53.1-178, and 53.1-179; or (iv) any similar work release program, whose separation from work arose from conditions of release or parole from such

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59 program; or

60 8. An individual who voluntarily left work due to circumstances directly resulting from domestic
61 violence or sexual assault.

62 § 60.2-618. Disqualification for benefits.

63 An individual shall be disqualified for benefits upon separation from the last employing unit for
64 whom he has worked ~~thirty~~ 30 days or 240 hours or from any subsequent employing unit:

65 1. For any week benefits are claimed until he has performed services for an employer (i) during
66 ~~thirty~~ 30 days, whether or not such days are consecutive, or (ii) for 240 hours, and subsequently
67 becomes totally or partially separated from such employment, if the Commission finds such individual is
68 unemployed because he left work voluntarily without good cause. As used in this chapter, "good cause"
69 shall not include (i) voluntarily leaving work with an employer to become self-employed or (ii)
70 voluntarily leaving work with an employer to accompany or to join his or her spouse in a new locality.
71 An individual shall not be deemed to have voluntarily left work solely because the separation was in
72 accordance with a seniority-based policy. *As used in this chapter, "good cause" shall include voluntarily*
73 *leaving work due to circumstances directly resulting from domestic violence or sexual assault if the*
74 *employee (i) reasonably fears future domestic violence or sexual assault at or en route to or from his*
75 *workplace; (ii) wishes to relocate to avoid future domestic violence or sexual assault against him or his*
76 *family; or (iii) reasonably believes that leaving work is necessary for the safety of himself or his family.*
77 *For the purposes of this title, "domestic violence" shall be defined as it is in subdivision 7 of*
78 *§ 38.2-508.*

79 2. a. For any week benefits are claimed until he has performed services for an employer (i) during
80 ~~thirty~~ 30 days, whether or not such days are consecutive, or (ii) for 240 hours, and subsequently
81 becomes totally or partially separated from such employment, if the Commission finds such individual is
82 unemployed because he has been discharged for misconduct connected with his work.

83 b. For the purpose of this subdivision, "misconduct" includes, but shall not be limited to:

84 (1) An employee's confirmed positive test for a nonprescribed controlled substance, identified as such
85 in Chapter 34 (§ 54.1-3400 et seq.) of Title 54.1, where such test was conducted at the direction of his
86 employer in conjunction with the employer's administration and enforcement of a known workplace drug
87 policy. Such test shall have been performed, and a sample collected, in accordance with scientifically
88 recognized standards by a laboratory accredited by the United States Department of Health and Human
89 Services, or the College of American Pathology, or the American Association for Clinical Chemistry, or
90 the equivalent. The Commission may consider evidence of mitigating circumstances in determining
91 whether misconduct occurred.

92 (2) An employee's intentionally false or misleading statement of a material nature concerning past
93 criminal convictions made in a written job application furnished to the employer, where such statement
94 was a basis for the termination and the employer terminated the employee promptly upon the discovery
95 thereof. The Commission may consider evidence of mitigating circumstances in determining whether
96 misconduct occurred.

97 3. a. If it is determined by the Commission that such individual has failed, without good cause, either
98 to apply for available, suitable work when so directed by the employment office or the Commission or
99 to accept suitable work when offered him. The disqualification shall commence with the week in which
100 such failure occurred, and shall continue for the period of unemployment next ensuing until he has
101 performed services for an employer (i) during ~~thirty~~ 30 days, whether or not such days are consecutive,
102 or (ii) for 240 hours, and subsequently becomes totally or partially separated from such employment.

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

107 c. No work shall be deemed suitable and benefits shall not be denied under this title to any otherwise
108 eligible individual for refusing to accept new work under any of the following conditions:

109 (1) If the position offered is vacant due directly to a strike, lockout, or other labor dispute;

110 (2) If the wages, hours, or other conditions of the work offered are substantially less favorable to the
111 individual than those prevailing for similar work in the locality; or

112 (3) If as a condition of being employed the individual would be required to join a company union or
113 to resign from or refrain from joining any bona fide labor organization.

114 d. No individual shall be qualified for benefits during any week that such individual, in connection
115 with an offer of suitable work, has a confirmed positive test for a nonprescribed controlled substance,
116 identified as such in Chapter 34 (§ 54.1-3400 et seq.) of Title 54.1, if the test is (i) required as a
117 condition of employment and (ii) performed, and a sample is collected, in accordance with scientifically
118 recognized standards by a laboratory accredited by the United States Department of Health and Human
119 Services, or the College of American Pathology, or the American Association for Clinical Chemistry, or
120 the equivalent. The disqualification shall commence with the week in which such a test was conducted,

121 and shall continue for the period of unemployment next ensuing until he has performed services for an
122 employer (i) during ~~thirty~~ 30 days, whether or not such days are consecutive, or (ii) for 240 hours, and
123 subsequently becomes totally or partially separated from such employment.

124 4. For ~~fifty-two~~ 52 weeks, beginning with the date of the determination or decision, if the
125 Commission finds that such individual, within ~~thirty-six~~ 36 calendar months immediately preceding such
126 determination or decision, has made a false statement or representation knowing it to be false, or has
127 knowingly failed to disclose a material fact, to obtain or increase any benefit or payment under this title,
128 the unemployment compensation of any other state, or any other program of the federal government
129 which is administered in any way under this title, either for himself or any other person. Additionally,
130 such individual shall be ineligible for benefits until he has repaid the Commission the sum which has
131 been fraudulently obtained.

132 5. If such separation arose as a result of an unlawful act which resulted in a conviction and after his
133 release from prison or jail until he has performed services for an employer for (i) ~~thirty~~ 30 days,
134 whether or not such days are consecutive, or (ii) 240 hours, and subsequently becomes totally or
135 partially separated from such employment.

INTRODUCED

HB840

2004 SESSION

INTRODUCED

040514324

HOUSE BILL NO. 526

Offered January 14, 2004

Prefiled January 13, 2004

A BILL to amend and reenact §§ 2.2-204, 2.2-703, 2.2-2669, 2.2-2670, 15.2-1308, 22.1-227, 40.1-117, 40.1-118, 51.5-9, 60.2-110, 60.2-115, 60.2-613, 63.2-608, and 63.2-801 of the Code of Virginia and to amend the Code of Virginia by adding in Title 2.2 a chapter numbered 9.01, consisting of articles numbered 1 and 2, containing sections numbered 2.2-904.1 through 2.2-904.8, and to repeal §§ 2.2-904, 60.2-309, 60.2-310, 60.2-318, 60.2-319, 60.2-320, 60.2-321, 60.2-322, and 60.2-400 of the Code of Virginia, relating to consolidating administration of workforce training programs.

Patron—Hogan

Referred to Committee on General Laws

Be it enacted by the General Assembly of Virginia:

1. That §§ 2.2-204, 2.2-703, 2.2-2669, 2.2-2670, 15.2-1308, 22.1-227, 40.1-117, 40.1-118, 51.5-9, 60.2-110, 60.2-115, 60.2-613, 63.2-608, and 63.2-801 of the Code of Virginia are amended and reenacted and that the Code of Virginia is amended by adding in Title 2.2 a chapter numbered 9.01, consisting of articles numbered 1 and 2, containing sections numbered 2.2-904.1 through 2.2-904.8, as follows:

§ 2.2-204. Position established; agencies for which responsible; additional duties.

The position of Secretary of Commerce and Trade (the "Secretary") is created. The Secretary shall be responsible to the Governor for the following agencies: Department of Business Assistance, Department of Forestry, Virginia Economic Development Partnership Authority, Virginia Tourism Authority, Department of Labor and Industry, Department of Mines, Minerals and Energy, Virginia Employment Commission, Department of Professional and Occupational Regulation, Milk Commission, Department of Agriculture and Consumer Services, Department of Housing and Community Development, Department of Minority Business Enterprise, Virginia Housing Development Authority, Virginia Resources Authority, Virginia Racing Commission, Tobacco Indemnification and Community Revitalization Commission, Virginia Agricultural Council, Board of Accountancy, and Virginia Marine Products Board, and the Department of Workforce Development. The Governor, by executive order, may assign any state executive agency to the Secretary, or reassign any agency listed in this section to another Secretary.

The Secretary shall implement the provisions of the Virginia Biotechnology Research Act (§ 2.2-5500 et seq.).

§ 2.2-703. Powers and duties of Department with respect to aging persons; area agencies on aging.

A. The mission of the Department shall be to improve the quality of life for older Virginians and to act as a focal point among state agencies for research, policy analysis, long-range planning, and education on aging issues. The Department's policies and programs shall be designed to enable older persons to be as independent and self-sufficient as possible. The Department shall promote local participation in programs for older persons, evaluate and monitor the services provided for older Virginians and provide information to the general public. In furtherance of this mission, the Department shall have, without limitation, the following duties to:

1. Study the economic and physical condition of the residents in the Commonwealth whose age qualifies them for coverage under Public Law 89-73 or any law amendatory or supplemental thereto of the Congress of the United States, and the employment, medical, educational, recreational and housing facilities available to them, with the view of determining the needs and problems of such persons;

2. Determine the services and facilities, private and governmental and state and local, provided for and available to older persons and to recommend to the appropriate persons such coordination of and changes in such services and facilities as will make them of greater benefit to older persons and more responsive to their needs;

3. ~~Act~~ Except as otherwise provided with respect to workforce training programs pursuant to Chapter 9.01 (§ 2.2-904.1 et seq.) of this title, act as the single state agency, under Public Law 89-73 or any law amendatory or supplemental thereto of the Congress of the United States, and as the sole agency for administering or supervising the administration of such plans as may be adopted in accordance with the provisions of such laws. The Department may prepare, submit and carry out state plans and shall be the agency primarily responsible for coordinating state programs and activities related to the purposes of, or undertaken under, such plans or laws;

4. ~~Apply~~ Except as otherwise provided with respect to workforce training programs pursuant to Chapter 9.01 (§ 2.2-904.1 et seq.) of this title, apply, with the approval of the Governor, for and expend

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59 such grants, gifts or bequests from any source that becomes available in connection with its duties under
 60 this section, and may comply with such conditions and requirements as may be imposed in connection
 61 therewith;

62 5. Hold hearings and conduct investigations necessary to pass upon applications for approval of a
 63 project under the plans and laws set out in subdivision 3, and shall make reports to the Secretary of the
 64 United States Department of Health and Human Services as may be required;

65 6. Designate area agencies on aging pursuant to Public Law 89-73 or any law amendatory or
 66 supplemental thereto of the Congress of the United States and to adopt regulations for the composition
 67 and operation of such area agencies on aging;

68 7. Provide information to consumers and their representatives concerning the recognized features of
 69 special care units. Such information shall educate consumers and their representatives on how to choose
 70 special care and may include brochures and electronic bulletin board notices;

71 8. Provide staff support to the Commonwealth Council on Aging;

72 9. Assist state, local, and nonprofit agencies, including, but not limited to, area agencies on aging, in
 73 identifying grant and public-private partnership opportunities for improving services to elderly
 74 Virginians;

75 10. Contract with a not-for-profit Virginia corporation granted tax-exempt status under § 501 (c) (3)
 76 of the Internal Revenue Code with statewide experience in Virginia in conducting a state long-term care
 77 ombudsman program or designated area agencies on aging for the administration of the ombudsman
 78 program. The Department may also contract with such entities for the administration of elder rights
 79 programs as authorized under Public Law 89-73, such as insurance counseling and assistance, and to
 80 create an elder information/elder rights center; and

81 11. Serve as the focal point for the rights of older Virginians and their families by establishing,
 82 maintaining and publicizing a toll-free number to provide resource and referral information, and to
 83 provide such other assistance and advice as may be requested.

84 B. The governing body of any county, city or town may appropriate funds for support of area
 85 agencies on aging designated pursuant to subdivision A. 6.

86 C. All agencies of the Commonwealth shall assist the Department in effectuating its functions in
 87 accordance with its designation as the single state agency as required in subdivision A. 3.

88 D. As used in this chapter, "older Virginians" or "older persons" mean persons aged sixty years or
 89 older.

90 CHAPTER 9.01.

91 DEPARTMENT OF WORKFORCE DEVELOPMENT.

92 Article 1.

93 General Provisions.

94 § 2.2-904.1. *Department created; appointment of Director.*

95 *There is created the Department of Workforce Development ("Department"). The Department shall*
 96 *consist of a Director who shall be appointed by the Governor, to serve at his pleasure.*

97 § 2.2-904.2. *Duties of Director; powers.*

98 A. *The Director shall, under the direction and control of the Governor, exercise the powers and*
 99 *perform the duties conferred or imposed upon him by law and perform such other duties as may be*
 100 *required by the Governor.*

101 B. *The Department or, with the approval of the Director, a division of the Department, shall have*
 102 *the power to adopt regulations and issue guidelines necessary or incidental to the performance of the*
 103 *duties or execution of the powers conferred under this title and other relevant chapters, which*
 104 *regulations shall be adopted by the Department in accordance with the provisions of Article 2*
 105 *(§ 2.2-4006 et seq.) of the Administrative Process Act.*

106 § 2.2-904.3. *Responsibilities of the Department.*

107 *The Department shall serve as program administrator and fiscal agent for the programs identified in*
 108 *§ 2.2-904.5, which together shall be known as the Workforce Development Program. The responsibilities*
 109 *of the Department shall include but not be limited to:*

110 1. *Serve as the liaison among state government, the Virginia Workforce Council, local workforce*
 111 *investment boards, and the business community in order to implement the Workforce Development*
 112 *Program efficiently;*

113 2. *Administer the Workforce Development Program, and ensure that the programs and initiatives*
 114 *encompassed in that Program are made partners in the local workforce investment boards and one-stop*
 115 *centers;*

116 3. *Establish the procedures, criteria and performance measures for the Workforce Development*
 117 *Training Fund established pursuant to Article 4 (§ 60.2-318 et seq.) of Chapter 3 of Title 60.2;*

118 4. *Administer and allocate all funds for workforce development from all sources, including federal*
 119 *and state funds, and private donations;*

120 5. *In coordination with the Virginia Workforce Council, develop uniform policies and procedures for*

- 121 *one-stop centers, including standardized forms and applications;*
 122 6. *In coordination with the Virginia Workforce Council, monitor the effectiveness of each one-stop*
 123 *center and recommend any necessary improvements;*
 124 7. *In coordination with the Virginia Workforce Council, establish measures to evaluate the*
 125 *performance of the local workforce investment boards;*
 126 8. *Monitor the expenditure data of local workforce investment boards, including details of*
 127 *expenditures on training vouchers and supportive services, and report such data to the Virginia*
 128 *Workforce Council;*
 129 9. *Establish minimum standards for recertification of training providers;*
 130 10. *Clarify and monitor the policy for participants exiting from the WIA programs;*
 131 11. *Develop and implement program policies and draft and revise program regulations so as to*
 132 *further the effective coordination of workforce training resources;*
 133 12. *Monitor federal legislation and policy in order to maximize the Commonwealth's effective use of*
 134 *program funds; and*
 135 13. *Perform any other duties in furtherance of the goal of statewide coordination of workforce*
 136 *development activities.*
 137 § 2.2-904.4. *Definitions.*
 138 *As used in this chapter, unless otherwise specified:*
 139 *"Director" means the Director of the Department of Workforce Development.*
 140 *"Local workforce investment board" means a local workforce investment board established under*
 141 *§ 117 of the WIA.*
 142 *"Department" means the Department of Workforce Development.*
 143 *"One-stop center," "one-stop operator," or "one-stop" means one or more centers that provide*
 144 *comprehensive workforce services to employers, employees, and job seekers, and includes entities*
 145 *designated or certified under § 121 (d) of the WIA.*
 146 *"WIA" means the federal Workforce Investment Act of 1998 (P.L. 105-220).*
 147 *Article 2.*
 148 *Programs.*
 149 § 2.2-904.5. *Authority to administer programs.*
 150 *The Department shall administer the following workforce training activities, programs and initiatives:*
 151 1. *Programs authorized under Title I of the WIA, including the Adult Program, the Dislocated*
 152 *Worker Program, and the Youth Program;*
 153 2. *Programs authorized under the Wagner-Peyser Act (29 U.S.C. § 49 et seq.), including the*
 154 *Employment Service Program, pursuant to Chapter 9.01 (§ 2.2-904.1 et seq.) of this title;*
 155 3. *Adult education and literacy activities authorized under Title II of the WIA;*
 156 4. *Workforce development programs for disabled persons authorized under Title I of the*
 157 *Rehabilitation Act of 1973 (29 U.S.C. § 720 et seq.);*
 158 5. *Workforce development activities for economically disadvantaged persons aged 55 years and*
 159 *older, authorized under Title V of the Older Americans Act of 1965 (42 U.S.C. § 3056 et seq.);*
 160 6. *Secondary and post-secondary vocational education activities, provided to students in community*
 161 *colleges, authorized under the Carl D. Perkins Vocational and Applied Technology Education Act (20*
 162 *U.S.C. § 2301 et seq.);*
 163 7. *Workforce development activities for workers dislocated as a result of increased imports*
 164 *authorized under Chapter 2 of Title II of the Trade Act of 1974 (19 U.S.C. § 2271 et seq.);*
 165 8. *Workforce development activities pertaining to employment and training programs for veterans of*
 166 *military service (38 U.S.C. § 4100 et seq.);*
 167 9. *Workforce training activities funded pursuant to Article 3 (§ 15.2-1306 et seq.) of Chapter 13 of*
 168 *Title 15.2;*
 169 10. *Workforce development activities or work requirements of the Temporary Assistance to Needy*
 170 *Families (TANF) program, and the Virginia Initiative for Employment, not Welfare (VIEW) program*
 171 *established pursuant to § 63.2-608;*
 172 11. *Workforce development activities or work programs for economically disadvantaged persons aged*
 173 *18 to 50 years, authorized under the Food Stamp Act of 1977 (7 U.S.C. § 2011 et seq.);*
 174 12. *Workforce Services, helping new and expanding businesses provide recruiting and training for*
 175 *specific jobs to support job creation, authorized pursuant to § 2.2-904.6;*
 176 13. *Virginia Registered Apprenticeship Program, providing career training through classroom*
 177 *instruction and on-the-job training, authorized pursuant to Chapter 6 (§ 40.1-117 et seq.) of Title 40.1;*
 178 14. *Occupational Adult and Career Technical Education program, providing post-secondary career*
 179 *and technical education for persons needing training or retraining to re-enter the job market or advance*
 180 *in a current position, administered through the public school system; and*
 181 15. *The Workforce Development Training Fund, authorized pursuant to § 2.2-904.7.*

182 § 2.2-904.6. *Workforce Retraining Program.*

183 A. *The Department shall develop a program to provide consulting services and funding to assist*
 184 *companies and businesses with retraining their existing workforces to increase productivity.*

185 B. *There is hereby established in the state treasury a special nonreverting fund to be known as the*
 186 *Workforce Retraining Fund. The Retraining Fund shall consist of any moneys appropriated thereto by*
 187 *the General Assembly from time to time and designated for it. Any moneys deposited to or remaining in*
 188 *the Retraining Fund during or at the end of each fiscal year or biennium, including interest thereon,*
 189 *shall not revert to the general fund but shall remain in the Retraining Fund and be available for*
 190 *allocation under this article in ensuing fiscal years.*

191 C. *To be eligible for moneys from the Retraining Fund, a company shall:*

192 1. *Demonstrate that it is undergoing integration of new technology into its production process, a*
 193 *change of product line in keeping with marketplace demands, or substantial change to its service*
 194 *delivery process that would require assimilation of new skills and technological capabilities by the firm's*
 195 *existing labor force;*

196 2. *Demonstrate that, for each such integration of new technology into its production process, change*
 197 *of product line in keeping with marketplace demands, or substantial change to its service delivery*
 198 *process:*

199 a. *No less than 10 and no more than 200 full-time employees are involved; and*

200 b. *A minimum capital investment of \$500,000 is committed within a 12-month period;*

201 3. *Certify that:*

202 a. *The company has not received moneys from the Retraining Fund in the previous 24 months;*

203 b. *The company counted only full-time employees to qualify for the program; and*

204 c. *Such full-time employees carry a minimum pay rate of \$8 per hour; and*

205 4. *Meet such additional criteria as may be promulgated by the Department.*

206 D. *As used in this section:*

207 "*Capital investment*" *means an investment in real property, personal property, or both, at a*
 208 *manufacturing or basic nonmanufacturing facility within the Commonwealth that is capitalized by the*
 209 *company and that increases the productivity of the manufacturing facility, results in the utilization of a*
 210 *more advanced technology than is in use immediately prior to such investment, or both. In order to*
 211 *qualify as a capital investment, an investment in technology shall result in a measurable increase in*
 212 *capacity or productivity, a measurable decrease in the production of flawed product, or both.*

213 "*Full-time employee*" *means a natural person employed for indefinite duration, requiring a minimum*
 214 *of either (i) 35 hours of the employee's time per week for the entire normal year, which "normal year"*
 215 *must consist of at least 48 weeks or (ii) 1,680 hours per year. Seasonal or temporary employees shall*
 216 *not qualify as new full-time employees under this section.*

217 E. *Moneys in the Retraining Fund shall be used solely for grants to eligible businesses as provided*
 218 *in this section. The total amount of funds provided to eligible businesses under this section for any year*
 219 *shall not exceed the amount appropriated by the General Assembly to the Retraining Fund for such*
 220 *year. Expenditures and disbursements from the Retraining Fund shall be made by the State Treasurer on*
 221 *warrants issued by the Comptroller upon written request signed by the Director or his designee. The*
 222 *Retraining Fund shall be administered by the Director.*

223 § 2.2-904.7. *Workforce Development Training Fund.*

224 A. *There is hereby created in the state treasury a special nonreverting fund to be known as the*
 225 *Workforce Development Training Fund, hereafter referred to as "the Development Training Fund." The*
 226 *Development Training Fund shall be established on the books of the Comptroller and shall include such*
 227 *moneys as may be appropriated by the General Assembly from time to time. Interest earned on moneys*
 228 *in the Development Training Fund shall remain in it and be credited to it. Any moneys remaining in the*
 229 *Development Training Fund, including interest thereon, at the end of each fiscal year shall not revert to*
 230 *the general fund but shall remain in the Development Training Fund.*

231 B. *The Development Training Fund is established for the purpose of providing workforce*
 232 *development training grants to provide or expand, in an expeditious and coordinated manner, training*
 233 *and retraining opportunities that would not otherwise exist for the Commonwealth's workforce. The*
 234 *Development Training Fund is intended to supplement, but not to supplant or compete with, money*
 235 *available through existing training programs.*

236 C. *The moneys in the Development Training Fund shall be used only for the following purposes:*

237 1. *To provide training for skills necessary for specific economic development opportunities and*
 238 *industrial expansion initiatives;*

239 2. *To provide training to upgrade the skills of those workers who are unemployed and receiving*
 240 *unemployment compensation;*

241 3. *To provide training to upgrade the skills of currently employed workers at risk of being*
 242 *permanently laid off;*

243 4. *To provide grants to local workforce investment areas designated under the federal Workforce*

244 Investment Act of 1998 (P. L. 105-220), hereafter referred to as "the Act," to provide training and
245 employment services to address specific employer needs within the local areas designated under the Act;

246 5. To provide grants to local workforce investment areas designated under the Act to be used to
247 assist in the establishment of one-stop centers mandated by the Act;

248 6. To ensure the effective coordination of workforce services for employers and workers by designing
249 and implementing new technological interfaces among state agencies and local workforce investment
250 areas; and

251 7. To pay all expenses incurred by the Department associated with the administration of the
252 Development Training Fund and the payment of workforce development training grants, provided that
253 not more than seven and one-half percent of the moneys in the Development Training Fund shall be
254 used for such administrative expenses.

255 D. Expenditures from the Development Training Fund for purposes authorized in this section shall be
256 subject to the approval of the Director or his designee, based on procedures, criteria and performance
257 measures established by the Department. The amount of the grants eligible applicants will receive shall
258 be determined by June 30 of each year. Actions of the Director relating to the allocation and awarding
259 of grants shall be exempt from the provisions of the Administrative Process Act (§ 2.2-4000 et seq.)
260 pursuant to subdivision B 4 of § 2.2-4002.

261 E. Disbursements from the Fund shall be made by the State Treasurer on warrants issued by the
262 Comptroller upon written request signed by the Director or his designee.

263 F. The moneys in the Fund shall be continuously available to the Department for expenditure in
264 accordance with the provisions of this section.

265 § 2.2-904.8. Virginia State Job Service; cooperation with U.S. Employment Service agencies.

266 A. The Department shall have all rights, powers and duties with respect to the establishment,
267 maintenance and operation of free employment offices in the Commonwealth and shall possess, exercise
268 and perform the same through a division known as the Virginia State Job Service. The Department,
269 through the Virginia State Job Service, shall establish and maintain free public employment offices in
270 such number and in such places as may be necessary for the proper administration of this title.

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

275 C. The Director may cooperate with or enter into agreements with the Railroad Retirement Board, or
276 any other agency of the United States charged with the administration of an unemployment
277 compensation law, with respect to the maintenance and use of free employment service facilities.

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

281 E. A special employment service account shall be maintained as a part of the Unemployment
282 Compensation Administration Fund for the purposes (i) of maintaining the public employment offices
283 established pursuant to this section, and (ii) of cooperating with the United States Employment Service.

284 F. The State Treasurer is authorized to receive all grants of money apportioned to the
285 Commonwealth under the federal law referred to in this section. All funds so received shall be paid into
286 the separate employment service account in the Unemployment Compensation Administration Fund, and
287 are to be held for appropriation to the Department for the purposes for which they are granted to the
288 Commonwealth. As a part of any such agreement referenced in subsection C, the Department may
289 accept moneys, services or quarters as a contribution to the employment service account.

290 § 2.2-2669. Virginia Workforce Council; purpose; membership; terms; chairman; compensation; staff.

291 A. The Virginia Workforce Council (the Council) is established as a policy council, within the
292 meaning of § 2.2-2100, in the executive branch of state government. The purpose of the Council shall be
293 to assist the Governor in meeting workforce training needs in the Commonwealth.

294 B. The Council shall consist of not more than 29 members as follows:

295 1. The Council shall include two members of the House of Delegates to be appointed by the Speaker
296 of the House; and two members of the Senate to be appointed by the Senate Committee on Privileges
297 and Elections. Legislative members shall serve terms coincident with their terms of office.

298 2. The Governor; the Secretaries of Commerce and Trade, Education, and Health and Human
299 Resources; the Chancellor of the Virginia Community College System; the Commissioner of the Virginia
300 Employment Commission; and the president of the Virginia AFL-CIO shall serve as members.

301 3. The Governor shall appoint members as follows: one mayor and one chairperson of a county
302 board of supervisors; one representative of labor in addition to the president of the Virginia AFL-CIO;
303 and not more than 15 members representing the business community, to include the presidents of the
304 Virginia Chamber of Commerce and the Virginia Manufacturer's Association, one representative of

305 proprietary employment training schools, one representative of health care employers, and the remaining
 306 members who are business owners, chief executive officers, chief operating officers, chief financial
 307 officers, senior managers or other business executives or employers with optimum policy-making or
 308 hiring authority and who shall represent diverse regions of the state, to include urban, suburban, and
 309 rural areas, at least two of whom shall be members of local workforce investment boards.

310 Members appointed in accordance with this subdivision shall serve four-year terms, subject to the
 311 pleasure of the Governor, and may be reappointed.

312 C. If one person appointed to fill one of the enumerated positions in subsection B also qualifies to
 313 fill any other of the enumerated positions, such person may, at the discretion of the Governor, be
 314 deemed to fill any or all of the enumerated positions for which such person qualifies.

315 D. The Governor shall select a chairman and vice chairman from among the 15 members
 316 representing the business community appointed in accordance with subdivision 3 of subsection B. The
 317 Council shall meet upon the call of the chair or the Governor.

318 E. Compensation of members shall be as follows:

319 1. Legislative members appointed in accordance with subdivision B 1 shall receive such
 320 compensation as provided in §§ 2.2-2813 and 30-19.12.

321 2. Members of the Council appointed in accordance with subdivision B 2 shall not receive
 322 compensation but shall be reimbursed for all reasonable and necessary expenses incurred in the
 323 discharge of their duties as provided in § 2.2-2825.

324 3. Members of the Council appointed in accordance with subdivision B 3 shall not receive
 325 compensation but shall be reimbursed for all reasonable and necessary expenses incurred in the
 326 discharge of their duties as provided in § 2.2-2813.

327 F. ~~The Virginia Employment Commission, the Virginia Community College System, and the~~
 328 ~~Department of Business Assistance Workforce Development shall serve as identify, designate and house~~
 329 ~~in its offices the staff to the Council, and act as fiscal agent for the Council and the WIA, as directed~~
 330 ~~by the Secretary of Commerce and Trade. The Virginia Employment Commission shall act as fiscal~~
 331 ~~agent for the Council and the WIA.~~

332 § 2.2-2670. Powers and duties of the Council; Virginia Workforce Network created.

333 A. The Council, *in coordination with the Department of Workforce Development, pursuant to*
 334 *Chapter 9.01 (§ 2.2-904.1 et seq.) of this title*, shall undertake the following to implement and foster
 335 workforce training, exclusive of the career and technical education programs provided through and
 336 administered by the public school system:

337 1. Provide policy advice to the Governor on workforce and workforce development issues;

338 2. Provide policy direction to local workforce investment boards;

339 3. Identify current and emerging statewide workforce needs of the business community;

340 4. Forecast and identify training requirements for the new workforce;

341 5. Create strategies that will match trained workers with available jobs;

342 6. ~~Establish the procedures, criteria and performance measures for the Workforce Development~~
 343 ~~Training Fund as established pursuant to Article 4 (§ 60.2-318 et seq.) of Chapter 3 of Title 60.2;~~

344 7. Provide an annual report to the Governor concerning its actions and determinations under
 345 subdivisions 1 through 5;

346 8. Create procedures, guidelines, and directives applicable to local workforce investment boards and
 347 the operation of one-stops, as necessary and appropriate to carry out the purposes of this article; and

348 9. Perform any act or function in accordance with the purposes of this article.

349 B. The Council shall establish at least two committees as follows: one committee to accomplish the
 350 aims of the WIA and one committee to focus on high-technology workforce training needs.

351 C. The Secretary of Commerce and Trade, *the Department of Workforce Development*, and the
 352 Council shall assist the Governor in complying with the provisions of the WIA, including the creation of
 353 a Virginia workforce development system to be known as the Virginia Workforce Network.

354 D. *The Department of Workforce Development and the Council* shall assist the Governor in the
 355 following areas with respect to workforce development: development of the WIA State Plan;
 356 development and continuous improvement of a statewide workforce development system; development
 357 of linkages to ensure coordination and nonduplication among programs and activities; review of local
 358 plans; designation of local areas; development of local discretionary allocation formulas; development
 359 and continuous improvement of comprehensive state performance measures including, without limitation,
 360 performance measures reflecting the degree to which one-stop centers provide comprehensive services
 361 with all mandatory partners and the degree to which local workforce investment boards have obtained
 362 funding from sources other than the WIA; preparation of the annual report to the U.S. Secretary of
 363 Labor; development of a statewide employment statistics system; development of incentive grant
 364 applications; and development of a statewide system of one-stop centers that provide comprehensive
 365 workforce services to employers, employees, and job seekers.

366 The Council shall share information regarding its meetings and activities with the public.

367 E. Each local workforce investment board shall develop and submit to the *Department of Workforce*
 368 *Development and the Virginia Workforce Council* an annual workforce demand plan for its workforce
 369 investment board area based on a survey of local and regional businesses that reflects the local
 370 employers' needs and requirements and the availability of trained workers to meet those needs and
 371 requirements; designate or certify one-stop operators; identify eligible providers of youth activities;
 372 identify eligible providers of intensive services if unavailable at one-stop; develop a budget; conduct
 373 local oversight of one-stop operators and training providers in partnership with its local chief elected
 374 official; negotiate local performance measures, including incentives for good performance and penalties
 375 for inadequate performance; assist in developing statewide employment statistics; coordinate workforce
 376 investment activities with economic development strategies and the annual demand plan, and develop
 377 linkages among them; develop and enter into memoranda of understanding with one-stop partners and
 378 implement the terms of such memoranda; promote participation by the private sector; actively seek
 379 sources of financing in addition to WIA funds; report performance statistics to the Virginia Workforce
 380 Council; and certify local training providers in accordance with criteria provided by the Virginia
 381 Workforce Council.

382 Each local workforce investment board shall share information regarding its meetings and activities
 383 with the public.

384 F. Each chief local elected official shall consult with the Governor regarding designation of local
 385 workforce investment areas; appoint members to the local board in accordance with state criteria; serve
 386 as the local grant recipient unless another entity is designated in the local plan; negotiate local
 387 performance measures with the Governor; ~~assure~~ *ensure* that all mandated partners are active participants
 388 in the local workforce investment board and one-stop center and collaborate with the local workforce
 389 investment board on local plans and program oversight.

390 G. Each local workforce investment board shall develop and enter into a memorandum of
 391 understanding concerning the operation of the one-stop delivery system in the local area with each entity
 392 that carries out any of the following programs or activities:

- 393 1. Programs authorized under Title I of the WIA;
- 394 2. Programs authorized under the Wagner-Peyser Act (29 U.S.C. § 49 et seq.);
- 395 3. Adult education and literacy activities authorized under Title II of the WIA;
- 396 4. Programs authorized under Title I of the Rehabilitation Act of 1973 (29 U.S.C. § 720 et seq.);
- 397 5. Welfare-to-work programs authorized under § 403(a) (5) of the Social Security Act (42 U.S.C.
 398 § 603(a) (5));
- 399 6. Activities authorized under title V of the Older Americans Act of 1965 (42 U.S.C. § 3056 et seq.);
- 400 7. Postsecondary vocational education activities authorized under the Carl D. Perkins Vocational and
 401 Applied Technology Education Act (20 U.S.C. § 2301 et seq.);
- 402 8. Activities authorized under chapter 2 of Title II of the Trade Act of 1974 (19 U.S.C. § 2271 et
 403 seq.);
- 404 9. Activities pertaining to employment and training programs for veterans authorized under chapter
 405 41 of title 38, United States Code;
- 406 10. Employment and training activities carried out under the Community Services Block Grant Act
 407 (42 U.S.C. § 9901 et seq.);
- 408 11. Employment and training activities carried out by the United States Department of Housing and
 409 Urban Development;
- 410 12. Programs authorized under Title 60.2, in accordance with applicable federal law;
- 411 13. Workforce development activities or work requirements of the Temporary Assistance to Needy
 412 Families (TANF) program known in Virginia as the Virginia Initiative for Employment, not Welfare
 413 (VIEW) program established pursuant to § 63.2-608; and
- 414 14. The workforce development activities or work programs authorized under the Food Stamp Act of
 415 1977 (7 U.S.C. § 2011 et seq.).

416 H. The Virginia Secretary of Commerce and Trade, and at his direction, the ~~Virginia Employment~~
 417 ~~Commission~~ *Department of Workforce Development*, shall be responsible for the coordination of the
 418 Virginia Workforce Network and the implementation of the WIA.

419 § 15.2-1308. Incentives for certain joint activities by local governments.

420 A. The General Assembly may establish a fund to be used to encourage regional strategic planning
 421 and cooperation. Specifically, the incentive fund shall be used to encourage and reward regional strategic
 422 economic development planning and joint activities as described in § 15.2-1309.

423 B. The fund shall be administered by the Department of Housing and Community Development and
 424 distributed to the qualifying localities in installments under the terms and conditions of applicable
 425 statutes and by procedures adopted by the Department, *except that any resources allocated to workforce*
 426 *training initiatives shall be administered by the Department of Workforce Development pursuant to*
 427 *Chapter 9.01 (§ 2.2-904.1 et seq.) of Title 2.2.*

428 C. All departments, agencies, institutions, and local governments of the Commonwealth shall make
 429 available such information and assistance as the Department may request in the performance of its
 430 responsibilities set forth in this section.

431 § 22.1-227. Board designated to carry out provisions of federal act.

432 The Board of Education is designated as the State Board of Career and Technical Education to carry
 433 out the provisions of the federal Vocational Education Act of 1963, as amended, ~~and as such~~ *except*
 434 *that any workforce training programs authorized pursuant to that Act shall be administered by the*
 435 *Department of Workforce Development pursuant to Chapter 9.01 (§ 2.2-904.1 et seq.) of Title 2.2. With*
 436 *respect to the programs that the Board of Education administers pursuant to this section, the Board*
 437 *shall promote and administer the provision of agriculture, business, marketing, home economics, health,*
 438 *technology education, trade and industrial education in the public middle and high schools, regional*
 439 *schools established pursuant to § 22.1-26, postsecondary institutions, and other eligible institutions for*
 440 *youth and adults.*

441 For the purposes of this section, "promote" shall not be construed to mandate the implementation of
 442 any additional career and technical education programs that are not currently offered.

443 § 40.1-117. Apprenticeship Council; membership and terms of office; meetings and duties.

444 A. The Governor shall appoint an Apprenticeship Council, composed of four representatives each
 445 from employer and employee organizations respectively, and all of whom shall be familiar with
 446 apprenticeable occupations. The Commissioner of the Virginia Employment Commission, the Chancellor
 447 of the Virginia Community College System, *and the Director of the Department of Workforce*
 448 *Development*, or their designated representatives, and a local superintendent from a school division that
 449 provides apprenticeship-related instruction, shall be members, ex officio, of the Council. At the
 450 beginning of each year the Governor shall designate one member to serve as chairman. Each member
 451 shall be appointed for a term of three years. Any member appointed to fill a vacancy occurring prior to
 452 the expiration of the term of his predecessor shall be appointed for the remainder of such term. All
 453 members, including ex officio members, shall have voting privileges.

454 B. The Apprenticeship Council shall meet at the call of the chairman of the Council and shall
 455 formulate policies for the effective administration of this chapter.

456 C. The Apprenticeship Council shall establish standards for apprentice agreements which shall not be
 457 lower than those prescribed by this chapter and those established pursuant to Article 3 (§ 54.1-1128 et
 458 seq.) of Chapter 11 of Title 54.1, and shall perform such other functions as may be necessary to carry
 459 out the intent and purposes of this chapter. Not less than once a year the Council shall make a report of
 460 its activities and findings to the General Assembly and to the public.

461 § 40.1-118. Authority of Council.

462 *The Except with respect to any workforce training programs administered by the Department of*
 463 *Workforce Development pursuant to Chapter 9.01 (§ 2.2-904.1 et seq.) of Title 2.2, the Council may:*

464 1. Determine standards for apprentice agreements, which standards shall not be lower than those
 465 prescribed by this chapter;

466 2. Appoint the secretary of the Apprenticeship Council to act as secretary of each state joint
 467 apprenticeship committee;

468 3. Approve, if in their opinion approval is for the best interest of the apprentice, any apprentice
 469 agreement which meets the standards established under this chapter;

470 4. Terminate or cancel any apprentice agreement in accordance with the provisions of such
 471 agreement;

472 5. Keep a record of apprentice agreements and their disposition;

473 6. Issue certificates of journeymanship upon the completion of the apprenticeship;

474 7. Perform such other duties as are necessary to carry out the intent of this chapter;

475 8. Review decisions of local and state joint apprenticeship committees adjusting apprenticeship
 476 disputes pursuant to § 40.1-119 c 3;

477 9. Initiate deregistration proceedings when the apprenticeship program is not conducted, operated and
 478 administered in accordance with the registered provisions except that deregistration proceedings for
 479 violation of equal opportunity requirements shall be processed in accordance with the provisions of the
 480 Virginia State Plan for Equal Employment Opportunity in Apprenticeship; and

481 10. Advise the State Board for Community Colleges on policies to coordinate apprenticeship-related
 482 instruction delivered by state and local public education agencies.

483 § 51.5-9. Department designated as state agency for purpose of cooperation with federal government.

484 *The Except with respect to any workforce training programs administered by the Department of*
 485 *Workforce Development pursuant to Chapter 9.01 (§ 2.2-904.1 et seq.) of Title 2.2, the Department is*
 486 *designated, subject to the provisions of §§ 51.5-77 and 51.5-66 regarding the Department for the Blind*
 487 *and Vision Impaired, as the state agency for the purpose of cooperating with the federal government in*
 488 *carrying out the provisions and purposes of the federal Rehabilitation Act and is empowered and*
 489 *directed to cooperate with the federal government in the administration of such act, to prescribe and*

490 provide services as may be necessary for the rehabilitation of persons with disabilities, to provide for the
 491 supervision of such services, and to disburse and administer federal funds provided for the rehabilitation
 492 of such persons.

493 § 60.2-110. Unemployment Insurance Services Division.

494 The Commission may establish ~~two coordinate divisions: the Virginia State Job Service, created~~
 495 ~~pursuant to § 60.2-400, and the Unemployment Insurance Services Division. Each~~ The division shall be
 496 responsible for the discharge of its distinctive functions. ~~Each~~ The division shall be a separate
 497 administrative unit, with respect to personnel, budget, and duties, except insofar as the Commission may
 498 find that such separation is impracticable. In lieu, however, of establishing the ~~two divisions~~ *division*,
 499 the Commission may cooperate with and utilize the personnel and services of employment offices or
 500 services operated by the United States or any of its authorized agencies but only to the extent necessary
 501 for the federal employment offices or services to perform the functions imposed upon employment
 502 offices by § 60.2-601 and subdivision 5 of § 60.2-612.

503 § 60.2-115. State-federal cooperation.

504 A. ~~In~~ Except with respect to any workforce training programs administered by the Department of
 505 Workforce Development pursuant to Chapter 9.01 (§ 2.2-904.1 et seq.) of Title 2.2, including programs
 506 authorized under (i) Title 1 of the WIA, including the Adult Program, the Dislocated Worker Program,
 507 and the Youth Program; (ii) programs authorized under the Wagner-Peyser Act (29 U.S.C. § 49 et seq.),
 508 including the Employment Service Program; (iii) workforce development activities for workers dislocated
 509 as a result of increased imports authorized under Chapter 2 of Title II of the Trade Act of 1974 (19
 510 U.S.C. § 2271 et seq.); and (iv) workforce development activities pertaining to employment and training
 511 programs for veterans of military service (38 U.S.C. § 4100 et seq.), the Commission shall have
 512 responsibility for administration of federal programs and other resources necessary for the
 513 administration of this title; ~~the~~. The Commission shall cooperate with the United States Department of
 514 Labor to the fullest extent consistent with the provisions of this title. The Commission shall make such
 515 reports, in such form and containing such information as the United States Department of Labor may
 516 require, and shall comply with such provisions as the United States Department of Labor may find
 517 necessary to assure the correctness and verification of such reports. The Commission shall take such
 518 action, through the adoption of appropriate rules, regulations, administrative methods and standards, as
 519 may be necessary to secure to this Commonwealth and its citizens all advantages available under the
 520 provisions of the Social Security Act that relate to unemployment compensation, the Federal
 521 Unemployment Tax Act, the Wagner-Peyser Act (29 U.S.C. § 49 et seq.), and the Federal-State
 522 Extended Unemployment Compensation Act (See notes following 26 U.S.C. § 3304) *except as otherwise*
 523 *provided in this section.*

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

531 C. The Commission shall further make its records available to the Railroad Retirement Board and
 532 shall furnish to the Railroad Retirement Board at the expense of the Railroad Retirement Board, such
 533 copies thereof as the Board shall deem necessary for its purposes in accordance with the provisions of
 534 § 303 (c) of the Social Security Act (42 U.S.C. § 503 (c)).

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

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

541 § 60.2-613. Benefits not denied to individuals in training with approval of Director of the Department
 542 of Workforce Development.

543 A. No otherwise eligible individual shall be denied benefits for any week because he is in training
 544 with the approval of the ~~Commission~~ *Department of Workforce Development*, including training under
 545 Section 134 of the Workforce Investment Act, nor shall such individual be denied benefits for any week
 546 in which he is in training with the approval of the ~~Commission~~ *Department of Workforce Development*,
 547 including training under Section 134 of the Workforce Investment Act, by reason of the application of
 548 the provisions in subdivision 7 of § 60.2-612 relating to availability for work, or the provisions of
 549 subdivision 3 of § 60.2-618 relating to failure to apply for, or a refusal to accept, suitable work.

550 B. Notwithstanding any other provisions of this chapter, no otherwise eligible individual shall be

551 denied benefits for any week because he is in training approved under § 2296 of the Trade Act (19
 552 U.S.C. § 2101 et seq.), nor shall such individual be denied benefits by reason of leaving work to enter
 553 such training, provided the work left is not suitable employment, or because of the application to any
 554 such week in training of provisions in this law (or any applicable federal unemployment compensation
 555 law), relating to availability for work, active search for work, or refusal to accept work.

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

560 § 63.2-608. Virginia Initiative for Employment Not Welfare (VIEW).

561 A. *Except with respect to any workforce training programs administered by the Department of*
 562 *Workforce Development pursuant to Chapter 9.01 (§ 2.2-904.1 et seq.) of Title 2.2, the Department shall*
 563 *establish and administer the Virginia Initiative for Employment Not Welfare (VIEW) to reduce*
 564 *long-term dependence on welfare, to emphasize personal responsibility and to enhance opportunities for*
 565 *personal initiative and self-sufficiency by promoting the value of work. The Department shall endeavor*
 566 *to develop placements for VIEW participants that will enable participants to develop job skills that are*
 567 *likely to result in independent employment and that take into consideration the proficiency, experience,*
 568 *skills and prior training of a participant.*

569 VIEW shall recognize clearly defined responsibilities and obligations on the part of public assistance
 570 recipients and shall include a written agreement of personal responsibility requiring parents to participate
 571 in work activities while receiving TANF, earned-income disregards to reduce disincentives to work, and
 572 a limit on TANF financial assistance.

573 VIEW shall require all able-bodied recipients of TANF who do not meet an exemption and who are
 574 not employed within 90 days of receipt of TANF benefits to participate in a work activity. VIEW shall
 575 require eligible TANF recipients to participate in unsubsidized, partially subsidized or fully subsidized
 576 employment and enter into an agreement of personal responsibility. If recipients cannot be placed in an
 577 unsubsidized or subsidized job, they shall be required to participate in a six-month community work
 578 experience placement. Upon completion of the initial six-month work requirement, participants may
 579 receive education and training in conjunction with continued work experience to make them more
 580 employable.

581 B. *Except with respect to those workforce training programs described in subsection E that shall*
 582 *be administered by the Department of Workforce Development pursuant to Chapter 9.01 (§ 2.2-904.1 et*
 583 *seq.) of Title 2.2, to the maximum extent permitted by federal law, and notwithstanding other provisions*
 584 *of Virginia law, the Department and local departments may, through applicable procurement laws and*
 585 *regulations, engage the services of public and private organizations to operate VIEW and to provide*
 586 *services incident to such operation.*

587 C. All VIEW participants shall be under the direction and supervision of a case manager.

588 D. The Department shall ensure that participants are assigned to one of the following employment
 589 categories in priority order not less than 90 days after TANF eligibility determination:

590 1. Unsubsidized private-sector employment;

591 2. Subsidized employment, as follows:

592 a. The Department shall conduct a program in accordance with this section and any applicable
 593 federal waivers that shall be known as the Full Employment Program (FEP). FEP replaces TANF and
 594 food stamp benefits with subsidized employment. Persons not able to find unsubsidized employment
 595 who are otherwise eligible for both TANF and food stamp benefits shall participate in FEP unless
 596 exempted by this chapter. FEP shall assign participants to and subsidize wage-paying private-sector jobs
 597 designed to increase the participants' self-sufficiency and improve their competitive position in the
 598 workforce.

599 b. The Department shall administer a wage fund that shall be used exclusively to meet the necessary
 600 expenditures of FEP. Funds to operate FEP, drawn from funds appropriated for expenditure by or
 601 apportioned to Virginia for operation of the TANF and food stamp programs, shall be deposited in this
 602 pool. All payments by the Department to participating employers for FEP participants shall be made
 603 from the pool.

604 c. Participants in FEP shall be placed in full-time employment when appropriate and shall be paid by
 605 the employer at an hourly rate not less than the federal or state minimum wage, whichever is higher.
 606 For each participant hour worked, the Department shall reimburse the employer the amount of the
 607 federal or state minimum wage and costs up to the available amount of the participant's combined value
 608 of TANF and food stamps. At no point shall a participant's spendable income received from wages and
 609 tax credits be less than the value of TANF and food stamps received prior to the work placement.

610 d. Every employer subject to the Virginia unemployment insurance tax shall be eligible for
 611 assignment of FEP participants, but no employer shall be required to utilize such participants. Employers
 612 shall ensure that jobs made available to FEP participants are in conformity with § 3304 (a) (5) of the

613 Federal Unemployment Tax Act. FEP participants cannot be used to displace regular workers.
 614 e. FEP employers shall:
 615 (i) Endeavor to make FEP placements positive learning and training experiences;
 616 (ii) Provide on-the-job training to the degree necessary for the participants to perform their duties;
 617 (iii) Pay wages to participants at the same rate that they are paid to other employees performing the
 618 same type of work and having similar experience and employment tenure;
 619 (iv) Provide sick leave, holiday and vacation benefits to participants to the same extent and on the
 620 same basis that they are provided to other employees performing the same type of work and having
 621 similar employment experience and tenure;
 622 (v) Maintain health, safety and working conditions at or above levels generally acceptable in the
 623 industry and no less than those in which other employees perform the same type of work;
 624 (vi) Provide workers' compensation coverage for participants;
 625 (vii) Encourage volunteer mentors from among their other employees to assist participants in
 626 becoming oriented to work and the workplace; and
 627 (viii) Sign an agreement with the local department outlining the employer requirements to participate
 628 in FEP. All agreements shall include notice of the employer's obligation to repay FEP reimbursements in
 629 the event the employer violates FEP rules.
 630 f. As a condition of FEP participation, employers shall be prohibited from discriminating against any
 631 person, including program participants, on the basis of race, color, sex, national origin, religion, age, or
 632 disability;
 633 3. Part-time or temporary employment; or
 634 4. Community work experience, as follows:
 635 a. The Department and local departments shall work with other state, regional and local agencies and
 636 governments in developing job placements that serve a useful public purpose as provided in § 482 (f) of
 637 the Social Security Act, as amended. Placements shall be selected to provide skills and serve a public
 638 function. VIEW participants shall not displace regular workers.
 639 b. The number of hours per week for participants shall be determined by combining the total dollar
 640 amount of TANF and food stamps and dividing by the minimum wage with a maximum of a work
 641 week of 32 hours, of which up to eight hours of employment-related education and training may
 642 substitute for work experience employment.
 643 E. Notwithstanding the provisions of subsections A and D, if a local department determines that a
 644 VIEW participant is in need of job skills and would benefit from immediate job skills training, it may,
 645 with the participant's consent, exempt the participant from job search requirements and place the
 646 participant in a career and technical education program targeted to skills required for particular
 647 employment opportunities in the locality if the participant meets two or more of the criteria specified in
 648 this subsection. Eligible participants include those with problems related to obtaining and retaining
 649 employment, such as participants (i) with less than a high school education, (ii) whose reading or math
 650 skills are at or below the eighth grade level, (iii) who have not retained a job for a period of at least six
 651 months during the prior two years, or (iv) who are in a treatment program for a substance abuse
 652 problem or are receiving services through a family violence treatment program. The career and technical
 653 education program shall be for a minimum of 30 hours per week. Prior to placing the VIEW participant
 654 in the career and technical program, the local department shall have a memorandum of understanding
 655 with an employer that such participant will be placed, if qualified and the employer has an opening, in a
 656 job with the employer at the conclusion of the program. The VIEW participant shall be required to work
 657 an average of eight hours per week during the career and technical education program in part-time or
 658 temporary employment or community work experience. The VIEW participant may continue in the
 659 career and technical education program for as long as the local department determines he is progressing
 660 satisfactorily and to the extent permitted by the Personal Responsibility and Work Opportunity
 661 Reconciliation Act of 1996 (P.L. 104-193), as amended.
 662 F. Participants may be reevaluated after a period determined by the local department and reassigned
 663 to another work component. In addition, the number of hours worked may be reduced by the local
 664 department so that a participant may complete additional training or education to further his
 665 employability.
 666 G. Local departments shall be authorized to sanction participants up to the full amount of the TANF
 667 grant and food stamps allotment for noncompliance.
 668 H. VIEW participants shall not be assigned to projects that require that they travel unreasonable
 669 distances from their homes or remain away from their homes overnight without their consent.
 670 Any injury to a VIEW participant by accident arising out of and in the course of community work
 671 experience shall be covered by the participant's existing Medicaid coverage. If a community work
 672 experience participant is unable to work due to such an accident, his status shall be reviewed to
 673 determine whether he is eligible for an exemption from the limitation on TANF financial assistance.

674 A community work experience participant who becomes incapacitated for 30 days or more shall be
675 eligible for TANF financial assistance for the duration of the incapacity, if otherwise eligible.

676 The Board shall adopt regulations providing for the accrual of paid sick leave or other equivalent
677 mechanism for community work experience participants.

678 § 63.2-801. Food stamp program.

679 ~~The~~ *Except with respect to any workforce training programs administered by the Department of*
680 *Workforce Development pursuant to Chapter 9.01 (§ 2.2-904.1 et seq.) of Title 2.2, the Board is*
681 authorized, in accordance with the federal Food Stamp Act, to implement a food stamp program in
682 which each political subdivision in the Commonwealth shall participate. Such program shall be
683 administered in conformity with the Board regulations.

684 **2. That the Governor may transfer an appropriation or any portion thereof within a state agency**
685 **established, abolished or otherwise affected by the provisions of this act, or from one such agency**
686 **to another, to support the changes in organization or responsibility resulting from or required by**
687 **the provisions of this act.**

688 **3. That as of the effective date of this act, the Department of Workforce Development shall be**
689 **deemed successor in interest, with respect to the programs named herein, to the Virginia**
690 **Employment Commission, the Virginia Department for the Aging, the Virginia Department of**
691 **Education, the Virginia Department of Rehabilitative Services, the Virginia Department for the**
692 **Blind and Vision Impaired, the Virginia Department of Social Services, the Virginia Department of**
693 **Business Assistance, the Virginia Department of Housing and Community Development, and the**
694 **Virginia Department of Labor and Industry.**

695 **4. That §§ 2.2-904, 60.2-309, 60.2-310, 60.2-318, 60.2-319, 60.2-320, 60.2-321, 60.2-322, and 60.2-400**
696 **of the Code of Virginia are repealed effective July 1, 2005.**

697 **5. That the provisions of this act contained in §§ 2.2-204, 2.2-2669, 2.2-2670, 2.2-904.1 through**
698 **2.2-904.4, subdivisions 1 and 3 of § 2.2-904.5, and clause (i) of subsection A in § 60.2-115 shall**
699 **become effective on December 1, 2004, and the remaining provisions of this act shall become**
700 **effective July 1, 2005.**

2004 SESSION

HOUSE SUBSTITUTE

040560524

HOUSE BILL NO. 1288

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Commerce and Labor
on January 29, 2004)

(Patrons Prior to Substitute—Delegates Tata and Baskerville [HB177])

A BILL to amend and reenact §§ 60.2-528 and 60.2-618 of the Code of Virginia, relating to unemployment compensation; voluntarily leaving employment to accompany military spouse.

Be it enacted by the General Assembly of Virginia:

1. That §§ 60.2-528 and 60.2-618 of the Code of Virginia are amended and reenacted as follows:

§ 60.2-528. Individual benefit charges.

A. An individual's "benefit charges" shall be computed in the following manner:

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

2. For each week extended benefits 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. However, a claimant's "benefit charges" for extended benefits attributable to service in the employ of a governmental entity referred to in subdivisions 1 through 3 of subsection A of § 60.2-213 shall be equal to the full amount of such extended benefit.

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 subdivision 1 of this subsection, or (ii) in the case of extended benefits as in subdivision 2 of this subsection.

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 (i) during ~~thirty~~30 days, whether or not such days are consecutive, or (ii) during 240 hours. 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 employer for (i) ~~thirty~~30 days or (ii) 240 hours prior to such period of unemployment.

2. Any employer charged with 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~~30 days after the notice of benefit charges was mailed to its last known address or otherwise delivered to it, the employer files an appeal with the Commission, setting forth the grounds for such an appeal. Proceedings on appeal to the Commission regarding the amount of benefit charges under this subsection or a redetermination of such amount shall be in accordance with the provisions of § 60.2-500. The decision of the Commission shall be subject to the provisions of § 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.

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;

2. An individual who voluntarily left employment in order to accept other employment, genuinely believing such employment to be permanent;

3. 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 § 60.2-613;

4. An individual who voluntarily left employment to enter training approved under § 236 of the Trade Act of 1974 (19 U.S.C. § 2296 et seq.);

5. An individual hired to replace a member of the Reserve of the United States Armed Forces or the National Guard called into active duty as a result of Operation Desert Shield or Operation Desert Storm and whose employment is terminated concurrent with and because of that member's return from active duty;

6. An individual who left employment voluntarily with good cause due to a personal bona fide medical reason caused by a non-job-related injury or medical condition; or

7. An individual participating as an inmate in (i) the Diversion Center Incarceration Program pursuant to § 19.2-316.3; (ii) state or local work release programs pursuant to § 53.1-60 or § 53.1-131; (iii) community residential programs pursuant to §§ 53.1-177, 53.1-178, and 53.1-179; or (iv) any similar work release program, whose separation from work arose from conditions of release or parole from such program; or

8. An individual who leaves employment to accompany a spouse, who is a member of the armed services, to a new military assignment from which the individual's place of employment is not

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60 *reasonably accessible.*

61 § 60.2-618. Disqualification for benefits.

62 An individual shall be disqualified for benefits upon separation from the last employing unit for
63 whom he has worked ~~thirty~~30 days or 240 hours or from any subsequent employing unit:

64 1. For any week benefits are claimed until he has performed services for an employer (i) during
65 ~~thirty~~30 days, whether or not such days are consecutive, or (ii) for 240 hours, and subsequently becomes
66 totally or partially separated from such employment, if the Commission finds such individual is
67 unemployed because he left work voluntarily without good cause. As used in this chapter, "good cause"
68 shall not include (i) voluntarily leaving work with an employer to become self-employed or (ii)
69 voluntarily leaving work with an employer to accompany or to join his or her spouse in a new locality,
70 *except where an individual leaves employment to accompany a spouse, who is a member of the armed*
71 *services, to a new military assignment from which the individual's place of employment is not*
72 *reasonably accessible.* An individual shall not be deemed to have voluntarily left work solely because
73 the separation was in accordance with a seniority-based policy.

74 2. a. For any week benefits are claimed until he has performed services for an employer (i) during
75 ~~thirty~~30 days, whether or not such days are consecutive, or (ii) for 240 hours, and subsequently becomes
76 totally or partially separated from such employment, if the Commission finds such individual is
77 unemployed because he has been discharged for misconduct connected with his work.

78 b. For the purpose of this subdivision, "misconduct" includes, but shall not be limited to:

79 (1) An employee's confirmed positive test for a nonprescribed controlled substance, identified as such
80 in Chapter 34 (§ 54.1-3400 et seq.) of Title 54.1, where such test was conducted at the direction of his
81 employer in conjunction with the employer's administration and enforcement of a known workplace drug
82 policy. Such test shall have been performed, and a sample collected, in accordance with scientifically
83 recognized standards by a laboratory accredited by the United States Department of Health and Human
84 Services, or the College of American Pathology, or the American Association for Clinical Chemistry, or
85 the equivalent. The Commission may consider evidence of mitigating circumstances in determining
86 whether misconduct occurred.

87 (2) An employee's intentionally false or misleading statement of a material nature concerning past
88 criminal convictions made in a written job application furnished to the employer, where such statement
89 was a basis for the termination and the employer terminated the employee promptly upon the discovery
90 thereof. The Commission may consider evidence of mitigating circumstances in determining whether
91 misconduct occurred.

92 3. a. If it is determined by the Commission that such individual has failed, without good cause, either
93 to apply for available, suitable work when so directed by the employment office or the Commission or
94 to accept suitable work when offered him. The disqualification shall commence with the week in which
95 such failure occurred, and shall continue for the period of unemployment next ensuing until he has
96 performed services for an employer (i) during ~~thirty~~30 days, whether or not such days are consecutive,
97 or (ii) for 240 hours, and subsequently becomes totally or partially separated from such employment.

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

102 c. No work shall be deemed suitable and benefits shall not be denied under this title to any otherwise
103 eligible individual for refusing to accept new work under any of the following conditions:

104 (1) If the position offered is vacant due directly to a strike, lockout, or other labor dispute;

105 (2) If the wages, hours, or other conditions of the work offered are substantially less favorable to the
106 individual than those prevailing for similar work in the locality; or

107 (3) If as a condition of being employed the individual would be required to join a company union or
108 to resign from or refrain from joining any bona fide labor organization.

109 d. No individual shall be qualified for benefits during any week that such individual, in connection
110 with an offer of suitable work, has a confirmed positive test for a nonprescribed controlled substance,
111 identified as such in Chapter 34 (§ 54.1-3400 et seq.) of Title 54.1, if the test is (i) required as a
112 condition of employment and (ii) performed, and a sample is collected, in accordance with scientifically
113 recognized standards by a laboratory accredited by the United States Department of Health and Human
114 Services, or the College of American Pathology, or the American Association for Clinical Chemistry, or
115 the equivalent. The disqualification shall commence with the week in which such a test was conducted,
116 and shall continue for the period of unemployment next ensuing until he has performed services for an
117 employer (i) during ~~thirty~~ 30 days, whether or not such days are consecutive, or (ii) for 240 hours, and
118 subsequently becomes totally or partially separated from such employment.

119 4. For ~~fifty-two~~ 52 weeks, beginning with the date of the determination or decision, if the
120 Commission finds that such individual, within ~~thirty-six~~36 calendar months immediately preceding such
121 determination or decision, has made a false statement or representation knowing it to be false, or has

122 knowingly failed to disclose a material fact, to obtain or increase any benefit or payment under this title,
123 the unemployment compensation of any other state, or any other program of the federal government
124 which is administered in any way under this title, either for himself or any other person. Additionally,
125 such individual shall be ineligible for benefits until he has repaid the Commission the sum which has
126 been fraudulently obtained.

127 5. If such separation arose as a result of an unlawful act which resulted in a conviction and after his
128 release from prison or jail until he has performed services for an employer for (i) ~~thirty~~ 30 days,
129 whether or not such days are consecutive, or (ii) 240 hours, and subsequently becomes totally or
130 partially separated from such employment.

H O U S E S U B S T I T U T E

HB1288H1

2004 SESSION

ENGROSSED

043519840

SENATE BILL NO. 128

Senate Amendments in [] — February 5, 2004

A BILL to amend and reenact § 60.2-604 of the Code of Virginia, relating to unemployment compensation offsets.

Patrons Prior to Engrossment—Senators Watkins, Blevins, Edwards, Hanger, Howell, Lambert, Locke, Lucas, Miller, Rerras, Reynolds, Ticer and Whipple; Delegates: Ingram, Joannou and Plum

Referred to Committee on Commerce and Labor

Be it enacted by the General Assembly of Virginia:

1. That § 60.2-604 of the Code of Virginia is amended and reenacted as follows:

§ 60.2-604. Reduction of benefit amount by amount of pension; elimination of pension reduction based on fund solvency.

The weekly benefit amount payable to an individual for any week which begins in a period for which such individual is receiving a governmental or other pension, retirement or retired pay, annuity, or any other similar periodic payment under a plan maintained or contributed to by a base period or chargeable employer based on the previous work of such individual, including payments received by such individual in accordance with § 65.2-500 or § 65.2-502, 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; except that (i) where the fund balance factor determined pursuant to subsection A of § 60.2-533 is below 50 percent, [effective the first Sunday in January following the determination of the fund balance factor,] the weekly benefit amount payable to an individual for any week shall be reduced, but not below zero, by an amount equal to 50 percent of Social Security Act or Railroad Retirement Act retirement benefits received by such individual and attributable to such week or (ii) where the fund balance factor determined pursuant to subsection A of § 60.2-533 meets or exceeds 50 percent, [effective the first Sunday in January following the determination of the fund balance factor,] the weekly benefit amount payable to an individual for any week shall not be reduced by any amount of Social Security Act or Railroad Retirement Act retirement benefits received by such individual and attributable to such week.

ENGROSSED

SB128E

2004 SESSION

INTRODUCED

045460108

SENATE BILL NO. 129

Offered January 14, 2004

Prefiled January 7, 2004

A BILL to amend and reenact § 60.2-500 of the Code of Virginia, relating to unemployment compensation; representation of Commonwealth.

Patron—Watkins

Referred to Committee on Commerce and Labor

Be it enacted by the General Assembly of Virginia:

1. That § 60.2-500 of the Code of Virginia is amended and reenacted as follows:

§ 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 10 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 that basis, 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, upon the request of the Commission and with the concurrence of the Attorney General, the interests of the Commonwealth shall be represented by the Office of the Attorney General. The Commissioner shall have the power to designate a special examiner to hold such hearings, and may authorize and empower such special examiner to decide any 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 subsection B of this section.

B. 1. Judicial review of any such determination made in subsection A of this section may be initiated within ~~thirty~~ 30 days after mailing notice of such findings and determination to the employing unit or, in the absence of mailing, within ~~thirty~~ 30 days after delivering such notice and determination, in the Circuit Court of the City of Richmond. 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, the Commission's findings of 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 Part Five A of the Rules of Supreme 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 commenced shall be conclusive in any subsequent judicial proceeding involving liability for taxes against the employing unit or its successor under the provisions of subdivision 1 of subsection B of § 60.2-210 and of subsection B of § 60.2-523.

INTRODUCED

SB129

5/7/04 13:47

INTRODUCED

040530832

SENATE BILL NO. 621

Offered January 21, 2004

A BILL to amend and reenact § 60.2-602 of the Code of Virginia, relating to unemployment compensation benefits; minimum qualifying two-quarter earnings.

Patron—Wagner

Referred to Committee on Commerce and Labor

Be it enacted by the General Assembly of Virginia:

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

§ 60.2-602. Weekly benefit amount.

A. Beginning September 9, 2001, and expiring January 5, 2003, for claims filed on or after September 9, 2001, and for claims for which a claimant had established a benefit year as of September 9, 2001, 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 paid to such individual in the two quarters of his base period in which such total wages were highest.

INTRODUCED

SB621

1/21/04 16:26

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
2500.00	69	2500.00	2679.01	2857.01	3036.01	3214.01	3393.01	3571.01	3750.01	3929.01	4107.01	4286.01	4464.01	4643.01	4821.01	5000.01
2550.00		2679.00	2857.00	3036.00	3214.00	3393.00	3571.00	3750.00	3929.00	4107.00	4286.00	4464.00	4643.00	4821.00	5000.00	& OVER
2650.01	70	2650.01	2732.01	2914.01	3096.01	3278.01	3461.01	3643.01	3826.01	4007.01	4189.01	4371.01	4554.01	4736.01	4918.01	5100.01
2650.00		2732.00	2914.00	3096.00	3278.00	3461.00	3643.00	3826.00	4007.00	4189.00	4371.00	4554.00	4736.00	4918.00	5100.00	& OVER
2600.01	71	2600.01	2786.01	2971.01	3157.01	3343.01	3529.01	3714.01	3900.01	4086.01	4271.01	4457.01	4643.01	4829.01	5014.01	5200.01
2650.00		2786.00	2971.00	3157.00	3343.00	3529.00	3714.00	3900.00	4086.00	4271.00	4457.00	4643.00	4829.00	5014.00	5200.00	& OVER
2650.01	73	2650.01	2839.01	3029.01	3218.01	3407.01	3596.01	3786.01	3976.01	4164.01	4354.01	4543.01	4732.01	4921.01	5111.01	5300.01
2700.00		2839.00	3029.00	3218.00	3407.00	3596.00	3786.00	3976.00	4164.00	4354.00	4543.00	4732.00	4921.00	5111.00	5300.00	& OVER
2700.01	74	2700.01	2893.01	3086.01	3279.01	3471.01	3664.01	3857.01	4050.01	4243.01	4436.01	4629.01	4821.01	5014.01	5207.01	5400.01
2750.00		2893.00	3086.00	3279.00	3471.00	3664.00	3857.00	4050.00	4243.00	4436.00	4629.00	4821.00	5014.00	5207.00	5400.00	& OVER
2750.01	76	2750.01	2946.01	3143.01	3339.01	3536.01	3733.01	3929.01	4126.01	4321.01	4518.01	4714.01	4911.01	5107.01	5304.01	5500.01
2800.00		2946.00	3143.00	3339.00	3536.00	3733.00	3929.00	4126.00	4321.00	4518.00	4714.00	4911.00	5107.00	5304.00	5500.00	& OVER
2800.01	77	2800.01	3000.01	3200.01	3400.01	3600.01	3800.01	4000.01	4200.01	4400.01	4600.01	4800.01	5000.01	5200.01	5400.01	5600.01
2850.00		3000.00	3200.00	3400.00	3600.00	3800.00	4000.00	4200.00	4400.00	4600.00	4800.00	5000.00	5200.00	5400.00	5600.00	& OVER
2850.01	78	2850.01	3054.01	3257.01	3461.01	3664.01	3868.01	4071.01	4276.01	4479.01	4682.01	4886.01	5089.01	5293.01	5497.01	5700.01
2900.00		3054.00	3257.00	3461.00	3664.00	3868.00	4071.00	4276.00	4479.00	4682.00	4886.00	5089.00	5293.00	5497.00	5700.00	& OVER
2900.01	80	2900.01	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	81	2950.01	3161.01	3371.01	3582.01	3793.01	3994.01	4204.01	4414.01	4625.01	4836.01	5047.01	5258.01	5469.01	5680.01	5891.01
3000.00		3161.00	3371.00	3582.00	3793.00	3994.00	4204.00	4414.00	4625.00	4836.00	5047.00	5258.00	5469.00	5680.00	5891.00	& OVER
3000.01	82	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	84	3050.01	3268.01	3486.01	3704.01	3921.01	4139.01	4357.01	4575.01	4793.01	5011.01	5229.01	5447.01	5665.01	5883.01	6101.01
3100.00		3268.00	3486.00	3704.00	3921.00	4139.00	4357.00	4575.00	4793.00	5011.00	5229.00	5447.00	5665.00	5883.00	6101.00	& OVER
3100.01	85	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	87	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	88	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	89	3250.01	3482.01	3714.01	3946.01	4179.01	4413.01	4647.01	4880.01	5114.01	5348.01	5582.01	5816.01	6050.01	6284.01	6518.01
3300.00		3482.00	3714.00	3946.00	4179.00	4413.00	4647.00	4880.00	5114.00	5348.00	5582.00	5816.00	6050.00	6284.00	6518.00	& OVER
3300.01	91	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	92	3350.01	3590.01	3829.01	4068.01	4307.01	4546.01	4786.01	5025.01	5264.01	5503.01	5743.01	5982.01	6221.01	6461.01	6700.01
3400.00		3590.00	3829.00	4068.00	4307.00	4546.00	4786.00	5025.00	5264.00	5503.00	5743.00	5982.00	6221.00	6461.00	6700.00	& OVER
3400.01	93	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	95	3450.01	3696.01	3943.01	4189.01	4436.01	4682.01	4929.01	5176.01	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	5176.00	5421.00	5668.00	5914.00	6161.00	6407.00	6654.00	6900.00	& OVER
3500.01	96	3500.01	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	97	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	99	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	100	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	102	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	103	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	104	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	106	3850.01	4125.01	4400.01	4675.01	4950.01	5225.01	55								

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
4100.01	113	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	114	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	115	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	117	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	118	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	119	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	121	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	122	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	124	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	125	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	126	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	128	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	129	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	130	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	132	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	133	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
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	135	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	136	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	137	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	139	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	140	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	141	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	143	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	144	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	146	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	147	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	148	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	150	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	151	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	152	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.									

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

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
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	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
5750.00	158	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
5800.01	159	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
5850.01	161	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
5900.01	162	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
5950.01	163	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
6000.01	165	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
6050.01	166	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
6100.01	168	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
6150.01	169	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
6200.01	170	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
6250.01	172	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
6300.01	173	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
6350.01	174	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
6400.01	176	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
6450.01	177	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
6500.01	178	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
6550.01	180	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
6600.01	181	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
6650.01	183	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
6700.01	184	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
6750.01	185	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
6800.01	187	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
6850.01	188	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
6900.01	189	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
6950.01	191	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
7000.01	192	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
7050.01	194	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
7100.01	195	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
7150.01	196	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
7200.01	198	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
7250.01	199	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
7300.01	200	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
7350.01		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	& OVER

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

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
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT															
7350.01		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
7400.01		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	203	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
7450.01		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	205	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
7500.01		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	206	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
7550.01		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	207	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
7600.01		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	209	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
7650.01		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	210	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
7700.01		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	211	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
7750.01		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	213	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
7800.01		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	214	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
7850.01		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	216	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
7900.01		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	217	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
7950.01		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	218	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
8000.01		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	220	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
8050.01		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	221	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
8100.01		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	222	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	15622.01	16200.01
8150.01		8679.00	9257.00	9836.00	10414.00	10993.00	11571.00	12150.00	12729.00	13307.00	13886.00	14464.00	15043.00	15622.00	16200.00	& OVER
8150.01	224	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
8200.01		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	225	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
8250.01		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	227	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
8300.01		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	228	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
8350.01		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	229	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
8400.01		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	231	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
8450.01		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	232	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
8500.01		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	233	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
8550.01		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	235	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
8600.01		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	236	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
8650.01		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	238	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
8700.01		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	239	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
8750.01		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	240	8750.01	9375.01	10000.01	10625.01	11250.01	11875.01	12500.01	13125.01							

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	
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	
9000.01	247	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	249	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	250	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	251	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	253	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	254	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	255	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	257	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	258	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	260	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	261	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	262	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	264	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	265	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	266	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	268	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	269	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	
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	270	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	272	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	273	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	275	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	276	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	277	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	279	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	280	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	281																

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
10600.01	291	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
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	292	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	294	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	295	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	297	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	298	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	299	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	301	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	302	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	303	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	305	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	306	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	308	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
11250.00		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
11250.01	309	11250.01	12054.01	12857.01	13661.01	14464.01	15268.01	16071.01	16875.01	17679.01	18482.01	19286.01	20089.01	20893.01	21696.01	22500.01
11300.00		12054.00	12857.00	13661.00	14464.00	15268.00	16071.00	16875.00	17679.00	18482.00	19286.00	20089.00	20893.00	21696.00	22500.00	& OVER
11300.01	310	11300.01	12107.01	12914.01	13721.01	14529.01	15336.01	16143.01	16950.01	17757.01	18564.01	19371.01	20179.01	20986.01	21793.01	22600.01
11350.00		12107.00	12914.00	13721.00	14529.00	15336.00	16143.00	16950.00	17757.00	18564.00	19371.00	20179.00	20986.00	21793.00	22600.00	& OVER
11350.01	312	11350.01	12161.01	12971.01	13782.01	14593.01	15404.01	16214.01	17025.01	17836.01	18646.01	19457.01	20268.01	21079.01	21889.01	22700.01
11400.00		12161.00	12971.00	13782.00	14593.00	15404.00	16214.00	17025.00	17836.00	18646.00	19457.00	20268.00	21079.00	21889.00	22700.00	& OVER
11400.01	313	11400.01	12214.01	13029.01	13843.01	14657.01	15471.01	16286.01	17100.01	17914.01	18729.01	19543.01	20357.01	21171.01	21986.01	22800.01
11450.00		12214.00	13029.00	13843.00	14657.00	15471.00	16286.00	17100.00	17914.00	18729.00	19543.00	20357.00	21171.00	21986.00	22800.00	& OVER
11450.01	314	11450.01	12268.01	13086.01	13904.01	14721.01	15539.01	16357.01	17175.01	17993.01	18811.01	19629.01	20446.01	21264.01	22082.01	22900.01
11500.00		12268.00	13086.00	13904.00	14721.00	15539.00	16357.00	17175.00	17993.00	18811.00	19629.00	20446.00	21264.00	22082.00	22900.00	& OVER
11500.01	316	11500.01	12321.01	13143.01	13964.01	14786.01	15607.01	16429.01	17250.01	18071.01	18893.01	19714.01	20536.01	21357.01	22179.01	23000.01
11550.00		12321.00	13143.00	13964.00	14786.00	15607.00	16429.00	17250.00	18071.00	18893.00	19714.00	20536.00	21357.00	22179.00	23000.00	& OVER
11550.01	317	11550.01	12375.01	13200.01	14025.01	14850.01	15675.01	16500.01	17325.01	18150.01	18975.01	19800.01	20625.01	21450.01	22275.01	23100.01
11600.00		12375.00	13200.00	14025.00	14850.00	15675.00	16500.00	17325.00	18150.00	18975.00	19800.00	20625.00	21450.00	22275.00	23100.00	& OVER
11600.01	319	11600.01	12429.01	13257.01	14086.01	14914.01	15743.01	16571.01	17400.01	18229.01	19057.01	19886.01	20714.01	21543.01	22371.01	23200.01
11650.00		12429.00	13257.00	14086.00	14914.00	15743.00	16571.00	17400.00	18229.00	19057.00	19886.00	20714.00	21543.00	22371.00	23200.00	& OVER
11650.01	320	11650.01	12482.01	13314.01	14146.01	14979.01	15811.01	16643.01	17475.01	18307.01	19139.01	19971.01	20804.01	21636.01	22468.01	23300.01
11700.00		12482.00	13314.00	14146.00	14979.00	15811.00	16643.00	17475.00	18307.00	19139.00	19971.00	20804.00	21636.00	22468.00	23300.00	& OVER
11700.01	321	11700.01	12536.01	13371.01	14207.01	15043.01	15879.01	16714.01	17550.01	18386.01	19221.01	20057.01	20893.01	21729.01	22564.01	23400.01
11750.00		12536.00	13371.00	14207.00	15043.00	15879.00	16714.00	17550.00	18386.00	19221.00	20057.00	20893.00	21729.00	22564.00	23400.00	& OVER
11750.01	323	11750.01	12589.01	13429.01	14268.01	15107.01	15946.01	16786.01	17625.01	18464.01	19304.01	20143.01	20982.01	21821.01	22661.01	23500.01
11800.00		12589.00	13429.00	14268.00	15107.00	15946.00	16786.00	17625.00	18464.00	19304.00	20143.00	20982.00	21821.00	22661.00	23500.00	& OVER
11800.01	324	11800.01	12643.01	13486.01	14329.01	15171.01	16014.01	16857.01	17700.01	18543.01	19386.01	20229.01	21071.01	21914.01	22757.01	23600.01
11850.00		12643.00	13486.00	14329.00	15171.00	16014.00	16857.00	17700.00	18543.00	19386.00	20229.00	21071.00	21914.00	22757.00	23600.00	& OVER
11850.01	325	11850.01	12696.01	13543.01	14389.01	15236.01	16082.01	16929.01	17775.01	18621.01	19468.01	20314.01	21161.01	22007.01	22854.01	

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

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
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT															
12250.00		13071.00	13943.00	14814.00	15686.00	16557.00	17429.00	18300.00	19171.00	20043.00	20914.00	21786.00	22657.00	23529.00	24400.00	& OVER
12250.01	336	12250.01	13125.01	14000.01	14875.01	15750.01	16625.01	17500.01	18375.01	19250.01	20125.01	21000.01	21875.01	22750.01	23625.01	24500.01
12300.00		13125.00	14000.00	14875.00	15750.00	16625.00	17500.00	18375.00	19250.00	20125.00	21000.00	21875.00	22750.00	23625.00	24500.00	& OVER
12300.01	338	12300.01	13179.01	14057.01	14936.01	15814.01	16693.01	17571.01	18450.01	19329.01	20207.01	21086.01	21964.01	22843.01	23721.01	24600.01
12350.00		13179.00	14057.00	14936.00	15814.00	16693.00	17571.00	18450.00	19329.00	20207.00	21086.00	21964.00	22843.00	23721.00	24600.00	& OVER
12350.01	339	12350.01	13232.01	14114.01	14996.01	15879.01	16761.01	17643.01	18525.01	19407.01	20289.01	21171.01	22054.01	22936.01	23818.01	24700.01
12400.00		13232.00	14114.00	14996.00	15879.00	16761.00	17643.00	18525.00	19407.00	20289.00	21171.00	22054.00	22936.00	23818.00	24700.00	& OVER
12400.01	341	12400.01	13286.01	14171.01	15057.01	15943.01	16829.01	17714.01	18600.01	19486.01	20371.01	21257.01	22143.01	23029.01	23914.01	24800.01
12450.00		13286.00	14171.00	15057.00	15943.00	16829.00	17714.00	18600.00	19486.00	20371.00	21257.00	22143.00	23029.00	23914.00	24800.00	& OVER
12450.01	342	12450.01	13339.01	14229.01	15118.01	16007.01	16896.01	17786.01	18675.01	19564.01	20454.01	21343.01	22232.01	23121.01	24011.01	24900.01
12500.00		13339.00	14229.00	15118.00	16007.00	16896.00	17786.00	18675.00	19564.00	20454.00	21343.00	22232.00	23121.00	24011.00	24900.00	& OVER
12500.01	343	12500.01	13393.01	14286.01	15179.01	16071.01	16964.01	17857.01	18750.01	19643.01	20536.01	21429.01	22321.01	23214.01	24107.01	25000.01
12550.00		13393.00	14286.00	15179.00	16071.00	16964.00	17857.00	18750.00	19643.00	20536.00	21429.00	22321.00	23214.00	24107.00	25000.00	& OVER
12550.01	345	12550.01	13446.01	14343.01	15239.01	16136.01	17032.01	17929.01	18825.01	19721.01	20618.01	21514.01	22411.01	23307.01	24204.01	25100.01
12600.00		13446.00	14343.00	15239.00	16136.00	17032.00	17929.00	18825.00	19721.00	20618.00	21514.00	22411.00	23307.00	24204.00	25100.00	& OVER
12600.01	346	12600.01	13500.01	14400.01	15300.01	16200.01	17100.01	18000.01	18900.01	19800.01	20700.01	21600.01	22500.01	23400.01	24300.01	25200.01
12650.00		13500.00	14400.00	15300.00	16200.00	17100.00	18000.00	18900.00	19800.00	20700.00	21600.00	22500.00	23400.00	24300.00	25200.00	& OVER
12650.01	347	12650.01	13554.01	14457.01	15361.01	16264.01	17168.01	18071.01	18975.01	19879.01	20782.01	21686.01	22589.01	23493.01	24396.01	25300.01
12700.00		13554.00	14457.00	15361.00	16264.00	17168.00	18071.00	18975.00	19879.00	20782.00	21686.00	22589.00	23493.00	24396.00	25300.00	& OVER
12700.01	349	12700.01	13607.01	14514.01	15421.01	16329.01	17236.01	18143.01	19050.01	19957.01	20864.01	21771.01	22679.01	23586.01	24493.01	25400.01
12750.00		13607.00	14514.00	15421.00	16329.00	17236.00	18143.00	19050.00	19957.00	20864.00	21771.00	22679.00	23586.00	24493.00	25400.00	& OVER
12750.01	350	12750.01	13661.01	14571.01	15482.01	16393.01	17304.01	18214.01	19125.01	20036.01	20946.01	21857.01	22768.01	23679.01	24589.01	25500.01
12800.00		13661.00	14571.00	15482.00	16393.00	17304.00	18214.00	19125.00	20036.00	20946.00	21857.00	22768.00	23679.00	24589.00	25500.00	& OVER
12800.01	351	12800.01	13714.01	14629.01	15543.01	16457.01	17371.01	18286.01	19200.01	20114.01	21029.01	21943.01	22857.01	23771.01	24686.01	25600.01
12850.00		13714.00	14629.00	15543.00	16457.00	17371.00	18286.00	19200.00	20114.00	21029.00	21943.00	22857.00	23771.00	24686.00	25600.00	& OVER
12850.01	353	12850.01	13768.01	14686.01	15604.01	16521.01	17439.01	18357.01	19275.01	20193.01	21111.01	22029.01	22946.01	23864.01	24782.01	25700.01
12900.00		13768.00	14686.00	15604.00	16521.00	17439.00	18357.00	19275.00	20193.00	21111.00	22029.00	22946.00	23864.00	24782.00	25700.00	& OVER
12900.01	354	12900.01	13821.01	14743.01	15664.01	16586.01	17507.01	18429.01	19350.01	20271.01	21193.01	22114.01	23036.01	23957.01	24879.01	25800.01
12950.00		13821.00	14743.00	15664.00	16586.00	17507.00	18429.00	19350.00	20271.00	21193.00	22114.00	23036.00	23957.00	24879.00	25800.00	& OVER
12950.01	356	12950.01	13875.01	14800.01	15725.01	16650.01	17575.01	18500.01	19425.01	20350.01	21275.01	22200.01	23125.01	24050.01	24975.01	25900.01
13000.00		13875.00	14800.00	15725.00	16650.00	17575.00	18500.00	19425.00	20350.00	21275.00	22200.00	23125.00	24050.00	24975.00	25900.00	& OVER
13000.01	357	13000.01	13929.01	14857.01	15786.01	16714.01	17643.01	18571.01	19500.01	20429.01	21357.01	22286.01	23214.01	24143.01	25071.01	26000.01
13050.00		13929.00	14857.00	15786.00	16714.00	17643.00	18571.00	19500.00	20429.00	21357.00	22286.00	23214.00	24143.00	25071.00	26000.00	& OVER
13050.01	358	13050.01	13982.01	14914.01	15846.01	16779.01	17711.01	18643.01	19575.01	20507.01	21439.01	22371.01	23304.01	24236.01	25168.01	26100.01
13100.00		13982.00	14914.00	15846.00	16779.00	17711.00	18643.00	19575.00	20507.00	21439.00	22371.00	23304.00	24236.00	25168.00	26100.00	& OVER
13100.01	360	13100.01	14036.01	14971.01	15907.01	16843.01	17779.01	18714.01	19650.01	20586.01	21521.01	22457.01	23393.01	24329.01	25264.01	26200.01
13150.00		14036.00	14971.00	15907.00	16843.00	17779.00	18714.00	19650.00	20586.00	21521.00	22457.00	23393.00	24329.00	25264.00	26200.00	& OVER
13150.01	361	13150.01	14089.01	15029.01	15968.01	16907.01	17846.01	18786.01	19725.01	20664.01	21604.01	22543.01	23482.01	24421.01	25361.01	26300.01
13200.00		14089.00	15029.00	15968.00	16907.00	17846.00	18786.00	19725.00	20664.00	21604.00	22543.00	23482.00	24421.00	25361.00	26300.00	& OVER
13200.01	362	13200.01	14143.01	15086.01	16029.01	16971.01	17914.01	18857.01	19800.01	20743.01	21686.01	22629.01	23571.01	24514.01	25457.01	26400.01
13250.00		14143.00	15086.00	16029.00	16971.00	17914.00	18857.00	19800.00	20743.00	21686.00	22629.00	23571.00	24514.00	25457.00	26400.00	& OVER
13250.01	364	13250.01	14196.01	15143.01	16089.01	17036.01	17982.01	18929.01	19875.01	20821.01	21768.01	22714.01	23661.01	24607.01	25554.01	26500.01
13300.00		14196.00	15143.00	16089.00	17036.00	17982.00	18929.00	19875.00	20821.00	21768.00	22714.00	23661.00	24607.00	25554.00	26500.00	& OVER
13300.01	365	13300.01	14250.01	15200.01	16150.01	17100.01	18050.01	19000.01	19950.01	20900.01	21850.01	22800.01	23750.01	24700.01	25650.01	26600.01
13350.00		14250.00	15200.00	16150.00	17100.00	18050.00	19000.00	19950.00	20900.00	21850.00	22800.00	23750.00	24700.00	25650.00	26600.00	& OVER
13350.01	367	13350.01	14304.01	15257.01	16211.01	17164.01	18118.01	19071.01	20025.01	20979.01	21932.01	22886.01	23839.01	24793.01	25746.01	26700.01
13400.00		14304.00	15257.00	16211.00	17164.00	18118.00	19071.00	20025.00	20979.00	21932.00	22886.00	23839.00	24793.00	25746.00	26700.00	& OVER
13400.01	368	13400.01	14357.01	15314.01	16271.01	17229.01	18186.01	19143.01	20100.01	21057.01	22014.01	22971.01	23929.01	24886.01	25843.01	26800.01
& OVER		14357.00	15314.00	16271.00	17229.00	18186.00	19143.00	20100.00	21057.00	22014.00	22971.00	23929.00	24886.00	25843.00	26800.00	& OVER

19 B. Beginning January 5, 2003, for claims effective on or after January 5, 2003, but before July 6,
20 2003, an eligible individual's weekly "benefit amount" shall be the amount appearing in Column B in
21 the "Benefit Table" in this section on the line on which in Column A of such table, there appears the
22 total wages for insured work paid to such individual in the two quarters of his base period in which
23 such total wages were highest.
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SB621

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
2500.00	60	2500.00	2670.01	2867.01	3036.01	3214.01	3393.01	3571.01	3750.01	3929.01	4107.01	4286.01	4464.01	4643.01	4821.01	5000.01		
2560.00		2560.00	2867.01	3036.01	3214.01	3393.01	3571.01	3750.01	3929.01	4107.01	4286.01	4464.01	4643.01	4821.01	5000.01			
2560.01	61	2560.01	2732.01	2914.01	3096.01	3278.01	3461.01	3643.01	3825.01	4007.01	4189.01	4371.01	4554.01	4736.01	4918.01	5100.01		
2600.00		2732.01	2914.01	3096.01	3278.01	3461.01	3643.01	3825.01	4007.01	4189.01	4371.01	4554.01	4736.01	4918.01	5100.01			
2600.01	62	2600.01	2786.01	2971.01	3157.01	3343.01	3529.01	3714.01	3900.01	4086.01	4271.01	4457.01	4643.01	4829.01	5014.01	5200.01		
2650.00		2786.01	2971.01	3157.01	3343.01	3529.01	3714.01	3900.01	4086.01	4271.01	4457.01	4643.01	4829.01	5014.01	5200.01			
2650.01	63	2650.01	2839.01	3029.01	3218.01	3407.01	3596.01	3786.01	3976.01	4164.01	4354.01	4543.01	4732.01	4921.01	5111.01	5300.01		
2700.00		2839.01	3029.01	3218.01	3407.01	3596.01	3786.01	3976.01	4164.01	4354.01	4543.01	4732.01	4921.01	5111.01	5300.01			
2700.01	64	2700.01	2893.01	3086.01	3278.01	3471.01	3664.01	3857.01	4050.01	4243.01	4436.01	4629.01	4821.01	5014.01	5207.01	5400.01		
2750.00		2893.01	3086.01	3278.01	3471.01	3664.01	3857.01	4050.01	4243.01	4436.01	4629.01	4821.01	5014.01	5207.01	5400.01			
2750.01	65	2750.01	2946.01	3143.01	3339.01	3536.01	3733.01	3930.01	4126.01	4321.01	4516.01	4711.01	4906.01	5101.01	5296.01	5491.01		
2800.00		2946.01	3143.01	3339.01	3536.01	3733.01	3930.01	4126.01	4321.01	4516.01	4711.01	4906.01	5101.01	5296.01	5491.01			
2800.01	66	2800.01	3000.01	3200.01	3400.01	3600.01	3800.01	4000.01	4200.01	4400.01	4600.01	4800.01	5000.01	5200.01	5400.01	5600.01		
2850.00		3000.01	3200.01	3400.01	3600.01	3800.01	4000.01	4200.01	4400.01	4600.01	4800.01	5000.01	5200.01	5400.01	5600.01			
2850.01	68	2850.01	3064.01	3267.01	3471.01	3674.01	3877.01	4080.01	4283.01	4486.01	4689.01	4892.01	5095.01	5298.01	5501.01	5704.01		
2900.00		3064.01	3267.01	3471.01	3674.01	3877.01	4080.01	4283.01	4486.01	4689.01	4892.01	5095.01	5298.01	5501.01	5704.01			
2900.01	69	2900.01	3107.01	3314.01	3521.01	3728.01	3935.01	4142.01	4349.01	4556.01	4763.01	4970.01	5177.01	5384.01	5591.01	5798.01		
2950.00		3107.01	3314.01	3521.01	3728.01	3935.01	4142.01	4349.01	4556.01	4763.01	4970.01	5177.01	5384.01	5591.01	5798.01			
2950.01	70	2950.01	3161.01	3371.01	3581.01	3791.01	3991.01	4191.01	4391.01	4591.01	4791.01	4991.01	5191.01	5391.01	5591.01	5791.01		
3000.00		3161.01	3371.01	3581.01	3791.01	3991.01	4191.01	4391.01	4591.01	4791.01	4991.01	5191.01	5391.01	5591.01	5791.01			
3000.01	71	3000.01	3214.01	3429.01	3643.01	3857.01	4071.01	4285.01	4499.01	4713.01	4927.01	5141.01	5355.01	5569.01	5783.01	5997.01		
3050.00		3214.01	3429.01	3643.01	3857.01	4071.01	4285.01	4499.01	4713.01	4927.01	5141.01	5355.01	5569.01	5783.01	5997.01			
3050.01	72	3050.01	3268.01	3486.01	3704.01	3921.01	4138.01	4355.01	4572.01	4789.01	4996.01	5203.01	5410.01	5617.01	5824.01	6031.01		
3100.00		3268.01	3486.01	3704.01	3921.01	4138.01	4355.01	4572.01	4789.01	4996.01	5203.01	5410.01	5617.01	5824.01	6031.01			
3100.01	74	3100.01	3321.01	3543.01	3764.01	3985.01	4206.01	4427.01	4648.01	4869.01	5090.01	5311.01	5532.01	5753.01	5974.01	6195.01		
3150.00		3321.01	3543.01	3764.01	3985.01	4206.01	4427.01	4648.01	4869.01	5090.01	5311.01	5532.01	5753.01	5974.01	6195.01			
3150.01	75	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		3375.01	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			
3200.01	76	3200.01	3429.01	3667.01	3905.01	4143.01	4381.01	4619.01	4857.01	5095.01	5333.01	5571.01	5809.01	6047.01	6285.01	6523.01		
3250.00		3429.01	3667.01	3905.01	4143.01	4381.01	4619.01	4857.01	5095.01	5333.01	5571.01	5809.01	6047.01	6285.01	6523.01			
3250.01	77	3250.01	3482.01	3724.01	3966.01	4208.01	4450.01	4692.01	4934.01	5176.01	5418.01	5660.01	5902.01	6144.01	6386.01	6628.01		
3300.00		3482.01	3724.01	3966.01	4208.01	4450.01	4692.01	4934.01	5176.01	5418.01	5660.01	5902.01	6144.01	6386.01	6628.01			
3300.01	78	3300.01	3536.01	3781.01	4026.01	4271.01	4516.01	4761.01	5006.01	5251.01	5496.01	5741.01	5986.01	6231.01	6476.01	6721.01		
3350.00		3536.01	3781.01	4026.01	4271.01	4516.01	4761.01	5006.01	5251.01	5496.01	5741.01	5986.01	6231.01	6476.01	6721.01			
3350.01	79	3350.01	3590.01	3839.01	4088.01	4337.01	4586.01	4835.01	5084.01	5333.01	5582.01	5831.01	6080.01	6329.01	6578.01	6827.01		
3400.00		3590.01	3839.01	4088.01	4337.01	4586.01	4835.01	5084.01	5333.01	5582.01	5831.01	6080.01	6329.01	6578.01	6827.01			
3400.01	81	3400.01	3643.01	3896.01	4149.01	4402.01	4655.01	4908.01	5161.01	5414.01	5667.01	5920.01	6173.01	6426.01	6679.01	6932.01		
3450.00		3643.01	3896.01	4149.01	4402.01	4655.01	4908.01	5161.01	5414.01	5667.01	5920.01	6173.01	6426.01	6679.01	6932.01			
3450.01	82	3450.01	3696.01	3953.01	4210.01	4467.01	4724.01	4981.01	5238.01	5495.01	5752.01	6009.01	6266.01	6523.01	6780.01	7037.01		
3500.00		3696.01	3953.01	4210.01	4467.01	4724.01	4981.01	5238.01	5495.01	5752.01	6009.01	6266.01	6523.01	6780.01	7037.01			
3500.01	83	3500.01	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		3750.01	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			
3550.01	84	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		3804.01	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			
3600.01	85	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		3857.01	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			
3650.01	87	3650.01	3911.01	4171.01	4431.01	4691.01	4951.01	5211.01	5471.01	5731.01	5991.01	6251.01	6511.01	6771.01	7031.01	7291.01		
3700.00		3911.01	4171.01	4431.01	4691.01	4951.01	5211.01	5471.01	5731.01	5991.01	6251.01	6511.01	6771.01	7031.01	7291.01			
3700.01	88	3700.01	3964.01	4229.01	4493.01	4757.01	5021.01	5285.01	5549.01	5813.01	6077.01	6341.01	6605.01	6869.01	7133.01	7397.01		
3750.00		3964.01	4229.01	4493.01	4757.01	5021.01	5285.01	5549.01	5813.01	6077.01	6341.01	6605.01	6869.01	7133.01	7397.01			
3750.01	89	3750.01	4018.01	4286.01	4554.01	4821.01	5089.01	5357.01	5625.01	5893.01	6161.01	6429.01	6697.01	6965.01	7233.01	7501.01		
3800.00		4018.01	4286.01	4554.01	4821.01	5089.01	5357.01	5625.01	5893.01	6161.01	6429.01	6697.01	6965.01	7233.01	7501.01			
3800.01	90	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		4071.01	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			
3850.01	91	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		4125.01	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			
3900.01	93	3900.01	4179.01	4457.01	4736.01	5014.01	5293.01	5571.01	5850.01	6129.01	6407.01	6686.01	6965.01	7243.01	7521.01	7800.01		
3950.00		4179.01	4457.01	4736.01	5014.01	5293.01	5571.01	5850.01	6129.01	6407.01	6686.01	6965.01	7243.01	7521.01	7800.01			
3950.01	94	3950.01	4232.01	4514.01	4796.01													

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B 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	98	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	100	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	101	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	102	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	103	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	104	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	106	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	107	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	108	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	109	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	110	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	112	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	113	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	114	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	115	4850.01	5196.01	5543.01	5890.01	6236.01	6582.01	6929.01	7275.01	7621.01	7968.01	8314.01	8661.01	9007.01	9354.01	9700.01
4900.00		5196.00	5543.00	5890.00	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	116	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	117	4950.01	5304.01	5657.01	6011.01	6364.01	6718.01	7071.01	7425.01	7778.01	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	7778.00	8132.00	8486.00	8839.00	9193.00	9546.00	9900.00	& OVER
5000.01	119	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	120	5050.01	5411.01	5771.01	6132.01	6493.01	6854.01	7214.01	7575.01	7936.01	8297.01	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	8297.00	8657.00	9018.00	9379.00	9739.00	10100.00	& OVER
5100.01	121	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	122	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	123	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	125	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	126	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	127	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	128	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	129	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	131	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	132	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	133	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			

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
5800.01	138	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
5850.01		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	139	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
5900.01		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	140	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
5950.01		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	141	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
6000.01		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	142	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
6050.01		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	144	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
6100.01		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	145	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
6150.01		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	146	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
6200.01		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	147	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
6250.01		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	148	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
6300.01		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	149	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
6350.01		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	151	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
6400.01		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	152	6400.01	6857.01	7314.01	7771.01	8228.01	8686.01	9143.01	9600.01	10057.01	10514.01	10971.01	11429.01	11886.01	12343.01	12800.01
6450.01		6857.00	7314.00	7771.00	8228.00	8686.00	9143.00	9600.00	10057.00	10514.00	10971.00	11429.00	11886.00	12343.00	12800.00	& OVER
6450.01	153	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
6500.01		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	154	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
6550.01		6964.00	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	155	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
6600.01		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	157	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
6650.01		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	158	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
6700.01		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	159	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
6750.01		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	160	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
6800.01		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	161	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
6850.01		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	163	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
6900.01		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	164	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
6950.01		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	165	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
7000.01		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	166	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
7050.01		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	167	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
7100.01		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	168	7100.01	7607.01	8114.01	8621.01	9129.01	9636.01	10143.01	10650.01	11157.01	11664.01	12171.01				

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
7450.01	177	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	178	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	179	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	180	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	182	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	183	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	184	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	185	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	186	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	187	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	189	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	190	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	191	8050.01	8626.01	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		8626.00	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	192	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	193	8150.01	8732.01	9314.01	9895.01	10479.01	11061.01	11643.01	12225.01	12807.01	13389.01	13971.01	14554.01	15136.01	15718.01	16300.01
8200.00		8732.00	9314.00	9895.00	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	195	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	196	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	197	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	198	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	199	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	201	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	202	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	203	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	204	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	205	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	206	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	208	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	209	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	210	8850.01	9482.01	10114.01	10746.01	11379.01	12011.01	12643.0								

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	
9100.01	216	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	217	9150.01	9804.01	10457.01	11111.01	11764.01	12418.01	13071.01	13724.01	14377.01	15030.01	15683.01	16336.01	16989.01	17642.01	18295.01	
9200.00		9804.00	10457.00	11111.00	11764.00	12418.00	13071.00	13724.00	14377.00	15030.00	15683.00	16336.00	16989.00	17642.00	18295.00	& OVER	
9200.01	218	9200.01	9857.01	10514.01	11171.01	11828.01	12485.01	13142.01	13799.01	14456.01	15113.01	15770.01	16427.01	17084.01	17741.01	18398.01	
9250.00		9857.00	10514.00	11171.00	11828.00	12485.00	13142.00	13799.00	14456.00	15113.00	15770.00	16427.00	17084.00	17741.00	18398.00	& OVER	
9250.01	220	9250.01	9911.01	10571.01	11232.01	11893.01	12554.01	13215.01	13876.01	14537.01	15198.01	15859.01	16520.01	17181.01	17842.01	18503.01	
9300.00		9911.00	10571.00	11232.00	11893.00	12554.00	13215.00	13876.00	14537.00	15198.00	15859.00	16520.00	17181.00	17842.00	18503.00	& OVER	
9300.01	221	9300.01	9964.01	10629.01	11293.01	11957.01	12621.01	13285.01	13949.01	14613.01	15277.01	15941.01	16605.01	17269.01	17933.01	18597.01	
9350.00		9964.00	10629.00	11293.00	11957.00	12621.00	13285.00	13949.00	14613.00	15277.00	15941.00	16605.00	17269.00	17933.00	18597.00	& OVER	
9350.01	222	9350.01	10018.01	10686.01	11354.01	12022.01	12690.01	13358.01	14026.01	14694.01	15362.01	16030.01	16698.01	17366.01	18034.01	18702.01	
9400.00		10018.00	10686.00	11354.00	12022.00	12690.00	13358.00	14026.00	14694.00	15362.00	16030.00	16698.00	17366.00	18034.00	18702.00	& OVER	
9400.01	223	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	224	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	225	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	227	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	228	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	229	9650.01	10339.01	11029.01	11718.01	12407.01	13096.01	13785.01	14474.01	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	13785.00	14474.00	15164.00	15854.00	16543.00	17232.00	17921.00	18611.00	19300.00	& OVER	
9700.01	230	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	231	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	233	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	
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	234	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	235	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	236	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	19190.01	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	19190.00	19900.00	& OVER	
10000.01	237	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	238	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	240	10100.01	10821.01	11543.01	12264.01	12985.01	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	12985.00	13707.00	14429.00	15150.00	15871.00	16593.00	17314.00	18036.00	18757.00	19479.00	20200.00	& OVER	
10150.01	241	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	242	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	243	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	244	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	246	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	

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B 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
10750.01	255	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
10850.01	256	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
10900.01	257	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
10950.01	258	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
11000.01	259	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
11050.01	261	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
11100.01	262	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
11150.01	263	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
11200.01	265	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
11250.01	266	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
11250.00		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
11300.01	267	11250.01	12054.01	12857.01	13661.01	14464.01	15268.01	16071.01	16875.01	17679.01	18482.01	19286.01	20089.01	20893.01	21696.01	22500.01
11300.00		12054.00	12857.00	13661.00	14464.00	15268.00	16071.00	16875.00	17679.00	18482.00	19286.00	20089.00	20893.00	21696.00	22500.00	& OVER
11350.01	268	11300.01	12107.01	12914.01	13721.01	14529.01	15336.01	16143.01	16950.01	17757.01	18564.01	19371.01	20179.01	20986.01	21793.01	22600.01
11350.00		12107.00	12914.00	13721.00	14529.00	15336.00	16143.00	16950.00	17757.00	18564.00	19371.00	20179.00	20986.00	21793.00	22600.00	& OVER
11400.01	269	11350.01	12161.01	12971.01	13782.01	14593.01	15404.01	16214.01	17025.01	17836.01	18646.01	19457.01	20268.01	21079.01	21889.01	22700.01
11400.00		12161.00	12971.00	13782.00	14593.00	15404.00	16214.00	17025.00	17836.00	18646.00	19457.00	20268.00	21079.00	21889.00	22700.00	& OVER
11450.01	271	11400.01	12214.01	13029.01	13843.01	14657.01	15471.01	16286.01	17100.01	17914.01	18729.01	19543.01	20357.01	21171.01	21986.01	22800.01
11450.00		12214.00	13029.00	13843.00	14657.00	15471.00	16286.00	17100.00	17914.00	18729.00	19543.00	20357.00	21171.00	21986.00	22800.00	& OVER
11500.01	272	11450.01	12268.01	13086.01	13904.01	14721.01	15539.01	16357.01	17175.01	17993.01	18811.01	19629.01	20446.01	21264.01	22082.01	22900.01
11500.00		12268.00	13086.00	13904.00	14721.00	15539.00	16357.00	17175.00	17993.00	18811.00	19629.00	20446.00	21264.00	22082.00	22900.00	& OVER
11550.01	273	11500.01	12321.01	13143.01	13964.01	14786.01	15607.01	16429.01	17250.01	18071.01	18893.01	19714.01	20536.01	21357.01	22179.01	23000.01
11550.00		12321.00	13143.00	13964.00	14786.00	15607.00	16429.00	17250.00	18071.00	18893.00	19714.00	20536.00	21357.00	22179.00	23000.00	& OVER
11600.01	274	11550.01	12375.01	13200.01	14025.01	14850.01	15675.01	16500.01	17325.01	18150.01	18975.01	19800.01	20625.01	21450.01	22275.01	23100.01
11600.00		12375.00	13200.00	14025.00	14850.00	15675.00	16500.00	17325.00	18150.00	18975.00	19800.00	20625.00	21450.00	22275.00	23100.00	& OVER
11650.01	275	11600.01	12429.01	13259.01	14089.01	14914.01	15743.01	16571.01	17400.01	18229.01	19057.01	19886.01	20714.01	21543.01	22371.01	23200.01
11650.00		12429.00	13259.00	14089.00	14914.00	15743.00	16571.00	17400.00	18229.00	19057.00	19886.00	20714.00	21543.00	22371.00	23200.00	& OVER
11700.01	276	11650.01	12482.01	13314.01	14146.01	14979.01	15811.01	16643.01	17475.01	18307.01	19139.01	19971.01	20804.01	21636.01	22468.01	23300.01
11700.00		12482.00	13314.00	14146.00	14979.00	15811.00	16643.00	17475.00	18307.00	19139.00	19971.00	20804.00	21636.00	22468.00	23300.00	& OVER
11750.01	278	11700.01	12536.01	13371.01	14207.01	15043.01	15879.01	16714.01	17550.01	18386.01	19221.01	20057.01	20893.01	21729.01	22564.01	23400.01
11750.00		12536.00	13371.00	14207.00	15043.00	15879.00	16714.00	17550.00	18386.00	19221.00	20057.00	20893.00	21729.00	22564.00	23400.00	& OVER
11800.01	279	11750.01	12589.01	13429.01	14268.01	15107.01	15946.01	16786.01	17625.01	18464.01	19304.01	20143.01	20982.01	21821.01	22660.01	23500.01
11800.00		12589.00	13429.00	14268.00	15107.00	15946.00	16786.00	17625.00	18464.00	19304.00	20143.00	20982.00	21821.00	22660.00	23500.00	& OVER
11850.01	280	11800.01	12643.01	13486.01	14329.01	15171.01	16014.01	16857.01	17700.01	18543.01	19386.01	20229.01	21071.01	21914.01	22757.01	23600.01
11850.00		12643.00	13486.00	14329.00	15171.00	16014.00	16857.00	17700.00	18543.00	19386.00	20229.00	21071.00	21914.00	22757.00	23600.00	& OVER
11900.01	281	11850.01	12696.01	13543.01	14389.01	15236.01	16082.01	16929.01	17775.01	18621.01	19468.01	20314.01	21161.01	22007.01	22854.01	23700.01
11900.00		12696.00	13543.00	14389.00	15236.00	16082.00	16929.00	17775.00	18621.00	19468.00	20314.00	21161.00	22007.00	22854.00	23700.00	& OVER
11950.01	282	11900.01	12750.01	13600.01	14450.01	15300.01	16150.01	17000.01	17850.01	18700.01	19550.01	20400.01	21250.01	22100.01	22950.01	23800.01
11950.00		12750.00	13600.00	14450.00	15300.00	16150.00	17000.00	17850.00	18700.00	19550.00	20400.00	21250.00	22100.00	22950.00	23800.00	& OVER
12000.01	284	11950.01	12804.01	13657.01	14511.01	15364.01	16218.01	17071.01	17925.01	18779.01	19632.01	20486.01	21339.01	22193.01	23046.01	23900.01
12000.00		12804.00	13657.00	14511.00	15364.00	16218.00	17071.00	17925.00	18779.00	19632.00	20486.00	21339.00	22193.00	23046.00	23900.00	& OVER
12050.01	285	12000.01	12857.01	13714.01	14571.01	15429.01	16286.01	17143.01	18000.01	18857.01	19714.01	20571.01	21429.01	22286.01	23143.01	24000.01
12050.00		12857.00	13714.00	14571.00	1											

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B 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
12400.01	294	12400.01	13286.01	14171.01	15057.01	15943.01	16829.01	17714.01	18600.01	19486.01	20371.01	21257.01	22143.01	23029.01	23914.01	24800.01
12450.00		13286.00	14171.00	15057.00	15943.00	16829.00	17714.00	18600.00	19486.00	20371.00	21257.00	22143.00	23029.00	23914.00	24800.00	& OVER
12450.01	295	12450.01	13339.01	14229.01	15118.01	16007.01	16896.01	17786.01	18675.01	19564.01	20454.01	21343.01	22232.01	23121.01	24011.01	24900.01
12500.00		13339.00	14229.00	15118.00	16007.00	16896.00	17786.00	18675.00	19564.00	20454.00	21343.00	22232.00	23121.00	24011.00	24900.00	& OVER
12500.01	297	12500.01	13393.01	14286.01	15179.01	16071.01	16964.01	17857.01	18750.01	19643.01	20536.01	21429.01	22321.01	23214.01	24107.01	25000.01
12550.00		13393.00	14286.00	15179.00	16071.00	16964.00	17857.00	18750.00	19643.00	20536.00	21429.00	22321.00	23214.00	24107.00	25000.00	& OVER
12550.01	298	12550.01	13446.01	14343.01	15239.01	16136.01	17032.01	17929.01	18825.01	19721.01	20618.01	21514.01	22411.01	23307.01	24204.01	25100.01
12600.00		13446.00	14343.00	15239.00	16136.00	17032.00	17929.00	18825.00	19721.00	20618.00	21514.00	22411.00	23307.00	24204.00	25100.00	& OVER
12600.01	299	12600.01	13500.01	14400.01	15300.01	16200.01	17100.01	18000.01	18900.01	19800.01	20700.01	21600.01	22500.01	23400.01	24300.01	25200.01
12650.00		13500.00	14400.00	15300.00	16200.00	17100.00	18000.00	18900.00	19800.00	20700.00	21600.00	22500.00	23400.00	24300.00	25200.00	& OVER
12650.01	300	12650.01	13554.01	14457.01	15361.01	16264.01	17168.01	18071.01	18975.01	19879.01	20782.01	21686.01	22589.01	23493.01	24396.01	25300.01
12700.00		13554.00	14457.00	15361.00	16264.00	17168.00	18071.00	18975.00	19879.00	20782.00	21686.00	22589.00	23493.00	24396.00	25300.00	& OVER
12700.01	301	12700.01	13607.01	14514.01	15421.01	16329.01	17236.01	18143.01	19050.01	19957.01	20864.01	21771.01	22679.01	23586.01	24493.01	25400.01
12750.00		13607.00	14514.00	15421.00	16329.00	17236.00	18143.00	19050.00	19957.00	20864.00	21771.00	22679.00	23586.00	24493.00	25400.00	& OVER
12750.01	303	12750.01	13661.01	14571.01	15482.01	16393.01	17304.01	18214.01	19125.01	20036.01	20946.01	21857.01	22768.01	23679.01	24589.01	25500.01
12800.00		13661.00	14571.00	15482.00	16393.00	17304.00	18214.00	19125.00	20036.00	20946.00	21857.00	22768.00	23679.00	24589.00	25500.00	& OVER
12800.01	304	12800.01	13714.01	14629.01	15543.01	16457.01	17371.01	18286.01	19200.01	20114.01	21029.01	21943.01	22857.01	23771.01	24686.01	25600.01
12850.00		13714.00	14629.00	15543.00	16457.00	17371.00	18286.00	19200.00	20114.00	21029.00	21943.00	22857.00	23771.00	24686.00	25600.00	& OVER
12850.01	305	12850.01	13768.01	14686.01	15604.01	16521.01	17439.01	18357.01	19275.01	20193.01	21111.01	22029.01	22946.01	23864.01	24782.01	25700.01
12900.00		13768.00	14686.00	15604.00	16521.00	17439.00	18357.00	19275.00	20193.00	21111.00	22029.00	22946.00	23864.00	24782.00	25700.00	& OVER
12900.01	306	12900.01	13821.01	14743.01	15664.01	16586.01	17507.01	18429.01	19350.01	20271.01	21193.01	22114.01	23036.01	23957.01	24879.01	25800.01
12950.00		13821.00	14743.00	15664.00	16586.00	17507.00	18429.00	19350.00	20271.00	21193.00	22114.00	23036.00	23957.00	24879.00	25800.00	& OVER
12950.01	307	12950.01	13875.01	14800.01	15725.01	16650.01	17575.01	18500.01	19425.01	20350.01	21275.01	22200.01	23125.01	24050.01	24975.01	25900.01
13000.00		13875.00	14800.00	15725.00	16650.00	17575.00	18500.00	19425.00	20350.00	21275.00	22200.00	23125.00	24050.00	24975.00	25900.00	& OVER
13000.01	308	13000.01	13929.01	14857.01	15786.01	16714.01	17643.01	18571.01	19500.01	20429.01	21357.01	22286.01	23214.01	24143.01	25071.01	26000.01
13050.00		13929.00	14857.00	15786.00	16714.00	17643.00	18571.00	19500.00	20429.00	21357.00	22286.00	23214.00	24143.00	25071.00	26000.00	& OVER
13050.01	310	13050.01	13982.01	14914.01	15846.01	16779.01	17711.01	18643.01	19575.01	20507.01	21439.01	22371.01	23304.01	24236.01	25168.01	26100.01
13100.00		13982.00	14914.00	15846.00	16779.00	17711.00	18643.00	19575.00	20507.00	21439.00	22371.00	23304.00	24236.00	25168.00	26100.00	& OVER
13100.01	311	13100.01	14036.01	14971.01	15907.01	16843.01	17779.01	18714.01	19650.01	20586.01	21521.01	22457.01	23393.01	24329.01	25264.01	26200.01
13150.00		14036.00	14971.00	15907.00	16843.00	17779.00	18714.00	19650.00	20586.00	21521.00	22457.00	23393.00	24329.00	25264.00	26200.00	& OVER
13150.01	312	13150.01	14089.01	15029.01	15968.01	16907.01	17846.01	18786.01	19725.01	20664.01	21604.01	22543.01	23482.01	24421.01	25361.01	26300.01
13200.00		14089.00	15029.00	15968.00	16907.00	17846.00	18786.00	19725.00	20664.00	21604.00	22543.00	23482.00	24421.00	25361.00	26300.00	& OVER
13200.01	313	13200.01	14143.01	15086.01	16029.01	16971.01	17914.01	18857.01	19800.01	20743.01	21686.01	22629.01	23571.01	24514.01	25457.01	26400.01
13250.00		14143.00	15086.00	16029.00	16971.00	17914.00	18857.00	19800.00	20743.00	21686.00	22629.00	23571.00	24514.00	25457.00	26400.00	& OVER
13250.01	314	13250.01	14196.01	15143.01	16089.01	17036.01	17982.01	18929.01	19875.01	20821.01	21768.01	22714.01	23661.01	24607.01	25554.01	26500.01
13300.00		14196.00	15143.00	16089.00	17036.00	17982.00	18929.00	19875.00	20821.00	21768.00	22714.00	23661.00	24607.00	25554.00	26500.00	& OVER
13300.01	316	13300.01	14250.01	15200.01	16150.01	17100.01	18050.01	19000.01	19950.01	20900.01	21850.01	22800.01	23750.01	24700.01	25650.01	26600.01
13350.00		14250.00	15200.00	16150.00	17100.00	18050.00	19000.00	19950.00	20900.00	21850.00	22800.00	23750.00	24700.00	25650.00	26600.00	& OVER
13350.01	317	13350.01	14304.01	15257.01	16211.01	17164.01	18118.01	19071.01	20025.01	20979.01	21932.01	22886.01	23839.01	24793.01	25746.01	26700.01
13400.00		14304.00	15257.00	16211.00	17164.00	18118.00	19071.00	20025.00	20979.00	21932.00	22886.00	23839.00	24793.00	25746.00	26700.00	& OVER
13400.01	318	13400.01	14357.01	15314.01	16271.01	17229.01	18186.01	19143.01	20100.01	21057.01	22014.01	22971.01	23929.01	24886.01	25843.01	26800.01
& OVER		14357.00	15314.00	16271.00	17229.00	18186.00	19143.00	20100.00	21057.00	22014.00	22971.00	23929.00	24886.00	25843.00	26800.00	& OVER

25 C. Beginning July 6, 2003, for claims effective on or after July 6, 2003 but before July 4, 2004, an
26 eligible individual's weekly "benefit amount" shall be the amount appearing in Column B in the "Benefit
27 Table" in this section on the line on which in Column A of such table, there appears the total wages for
28 insured work paid to such individual in the two quarters of his base period in which such total wages
29 were highest.
30

INTRODUCED

SB621

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST QUARTER EARNINGS	Col. B 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
2500.00	500.00	2670.01	2857.01	2857.01	3036.01	3214.01	3393.01	3571.01	3750.01	3929.01	4107.01	4286.01	4464.01	4643.01	4821.01	5000.01
2550.00	510.00	2720.01	2907.01	2907.01	3086.01	3264.01	3443.01	3621.01	3800.01	3979.01	4157.01	4336.01	4514.01	4693.01	4871.01	5050.01
2600.00	520.00	2770.01	2957.01	2957.01	3136.01	3314.01	3493.01	3671.01	3850.01	4029.01	4207.01	4386.01	4564.01	4743.01	4921.01	5100.01
2650.00	530.00	2820.01	3007.01	3007.01	3186.01	3364.01	3543.01	3721.01	3900.01	4079.01	4257.01	4436.01	4614.01	4793.01	4971.01	5150.01
2700.00	540.00	2870.01	3057.01	3057.01	3236.01	3414.01	3593.01	3771.01	3950.01	4129.01	4307.01	4486.01	4664.01	4843.01	5021.01	5200.01
2750.00	550.00	2920.01	3107.01	3107.01	3286.01	3464.01	3643.01	3821.01	4000.01	4179.01	4357.01	4536.01	4714.01	4893.01	5071.01	5250.01
2800.00	560.00	2970.01	3157.01	3157.01	3336.01	3514.01	3693.01	3871.01	4050.01	4229.01	4407.01	4586.01	4764.01	4943.01	5121.01	5300.01
2850.00	570.00	3020.01	3207.01	3207.01	3386.01	3564.01	3743.01	3921.01	4100.01	4279.01	4457.01	4636.01	4814.01	4993.01	5171.01	5350.01
2900.00	580.00	3070.01	3257.01	3257.01	3436.01	3614.01	3793.01	3971.01	4150.01	4329.01	4507.01	4686.01	4864.01	5043.01	5221.01	5400.01
2950.00	590.00	3120.01	3307.01	3307.01	3486.01	3664.01	3843.01	4021.01	4200.01	4379.01	4557.01	4736.01	4914.01	5093.01	5271.01	5450.01
3000.00	600.00	3170.01	3357.01	3357.01	3536.01	3714.01	3893.01	4071.01	4250.01	4429.01	4607.01	4786.01	4964.01	5143.01	5321.01	5500.01
3050.00	610.00	3220.01	3407.01	3407.01	3586.01	3764.01	3943.01	4121.01	4300.01	4479.01	4657.01	4836.01	5014.01	5193.01	5371.01	5550.01
3100.00	620.00	3270.01	3457.01	3457.01	3636.01	3814.01	3993.01	4171.01	4350.01	4529.01	4707.01	4886.01	5064.01	5243.01	5421.01	5600.01
3150.00	630.00	3320.01	3507.01	3507.01	3686.01	3864.01	4021.01	4221.01	4400.01	4579.01	4757.01	4936.01	5114.01	5293.01	5471.01	5650.01
3200.00	640.00	3370.01	3557.01	3557.01	3736.01	3914.01	4071.01	4251.01	4430.01	4609.01	4787.01	4966.01	5144.01	5323.01	5501.01	5700.01
3250.00	650.00	3420.01	3607.01	3607.01	3786.01	3964.01	4121.01	4291.01	4470.01	4649.01	4827.01	5006.01	5184.01	5363.01	5541.01	5750.01
3300.00	660.00	3470.01	3657.01	3657.01	3836.01	4014.01	4171.01	4341.01	4520.01	4699.01	4877.01	5056.01	5234.01	5413.01	5591.01	5800.01
3350.00	670.00	3520.01	3707.01	3707.01	3886.01	4064.01	4221.01	4391.01	4570.01	4749.01	4927.01	5106.01	5284.01	5463.01	5641.01	5850.01
3400.00	680.00	3570.01	3757.01	3757.01	3936.01	4114.01	4271.01	4441.01	4620.01	4799.01	4977.01	5156.01	5334.01	5513.01	5691.01	5900.01
3450.00	690.00	3620.01	3807.01	3807.01	3986.01	4164.01	4321.01	4491.01	4670.01	4849.01	5027.01	5206.01	5384.01	5563.01	5741.01	5950.01
3500.00	700.00	3670.01	3857.01	3857.01	4036.01	4214.01	4371.01	4541.01	4720.01	4899.01	5077.01	5256.01	5434.01	5613.01	5791.01	6000.01
3550.00	710.00	3720.01	3907.01	3907.01	4086.01	4264.01	4421.01	4601.01	4780.01	4959.01	5137.01	5316.01	5494.01	5673.01	5851.01	6050.01
3600.00	720.00	3770.01	3957.01	3957.01	4136.01	4314.01	4471.01	4651.01	4830.01	5009.01	5187.01	5366.01	5544.01	5723.01	5901.01	6100.01
3650.00	730.00	3820.01	4007.01	4007.01	4186.01	4364.01	4521.01	4701.01	4880.01	5059.01	5237.01	5416.01	5594.01	5773.01	5951.01	6150.01
3700.00	740.00	3870.01	4057.01	4057.01	4236.01	4414.01	4571.01	4751.01	4930.01	5109.01	5287.01	5466.01	5644.01	5823.01	6001.01	6200.01
3750.00	750.00	3920.01	4107.01	4107.01	4286.01	4464.01	4621.01	4801.01	4980.01	5159.01	5337.01	5516.01	5694.01	5873.01	6051.01	6250.01
3800.00	760.00	3970.01	4157.01	4157.01	4336.01	4514.01	4671.01	4851.01	5030.01	5209.01	5387.01	5566.01	5744.01	5923.01	6101.01	6300.01
3850.00	770.00	4020.01	4207.01	4207.01	4386.01	4564.01	4721.01	4901.01	5080.01	5259.01	5437.01	5616.01	5794.01	5973.01	6151.01	6350.01
3900.00	780.00	4070.01	4257.01	4257.01	4436.01	4614.01	4771.01	4951.01	5130.01	5309.01	5487.01	5666.01	5844.01	6023.01	6171.01	6400.01
3950.00	790.00	4120.01	4307.01	4307.01	4486.01	4664.01	4821.01	5001.01	5180.01	5359.01	5537.01	5716.01	5894.01	6073.01	6221.01	6450.01
4000.00	800.00	4170.01	4357.01	4357.01	4536.01	4714.01	4871.01	5051.01	5230.01	5409.01	5587.01	5766.01	5944.01	6123.01	6271.01	6500.01
4050.00	810.00	4220.01	4407.01	4407.01	4586.01	4764.01	4921.01	5101.01	5280.01	5459.01	5637.01	5816.01	5994.01	6173.01	6321.01	6550.01
4100.00	820.00	4270.01	4457.01	4457.01	4636.01	4814.01	4971.01	5151.01	5330.01	5509.01	5687.01	5866.01	6044.01	6223.01	6371.01	6600.01
4150.00	830.00	4320.01	4507.01	4507.01	4686.01	4864.01	5021.01	5201.01	5380.01	5559.01	5737.01	5916.01	6094.01	6273.01	6421.01	6650.01
4200.00	840.00	4370.01	4557.01	4557.01	4736.01	4914.01	5071.01	5251.01	5430.01	5609.01	5787.01	5966.01	6144.01	6323.01	6471.01	6700.01
4250.00	850.00	4420.01	4607.01	4607.01	4786.01	4964.01	5121.01	5301.01	5480.01	5659.01	5837.01	6016.01	6194.01	6373.01	6521.01	6750.01
4300.00	860.00	4470.01	4657.01	4657.01	4836.01	5014.01	5171.01	5351.01	5530.01	5709.01	5887.01	6066.01	6244.01	6423.01	6571.01	6800.01
4350.00	870.00	4520.01	4707.01	4707.01	4886.01	5064.01	5221.01	5401.01	5580.01	5759.01	5937.01	6116.01	6294.01	6473.01	6621.01	6850.01
4400.00	880.00	4570.01	4757.01	4757.01	4936.01	5114.01	5271.01	5451.01	5630.01	5809.01	5987.01	6166.01	6344.01	6523.01	6671.01	6900.01
4450.00	890.00	4620.01	4807.01	4807.01	4986.01	5164.01	5321.01	5501.01	5680.01	5859.01	6037.01	6216.01	6394.01	6573.01	6721.01	6950.01
4500.00	900.00	4670.01	4857.01	4857.01	5036.01	5214.01	5371.01	5551.01	5730.01	5909.01	6087.01	6266.01	6444.01	6623.01	6771.01	7000.01
4550.00	910.00	4720.01	4907.01	4907.01	5086.01	5264.01	5421.01	5601.01	5780.01	5959.01	6137.01	6316.01	6494.01	6673.01	6821.01	7050.01
4600.00	920.00	4770.01	4957.01	4957.01	5136.01	5314.01	5471.01	5651.01	5830.01	6009.01	6187.01	6366.01	6544.01	6723.01	6871.01	7100.01
4650.00	930.00	4820.01	5007.01	5007.01	5186.01	5364.01	5521.01	5701.01	5880.01	6059.01	6237.01	6416.01	6594.01	6773.01	6921.01	7150.01
4700.00	940.00	4870.01	5057.01	5057.01	5236.01	5414.01	5571.01	5751.01	5930.01	6109.01	6287.01	6466.01	6644.01	6823.01	6971.01	7200.01
4750.00	950.00	4920.01	5107.01	5107.01	5286.01	5464.01	5621.01	5801.01	5980.01	6159.01	6337.01	6516.01	6694.01	6873.01	7021.01	7250.01
4800.00	960.00	4970.01	5157.01	5157.01	5336.01	5514.01	5671.01	5851.01	6030.01	6209.01	6387.01	6566.01	6744.01	6923.01	7071.01	7300.01
4850.00	970.00	5020.01	5207.01	5207.01	5386.01	5564.01	5721.01	5901.01	6080.01	6259.01	6437.01	6616.01	6794.01	6973.01	7121.01	7350.01
4900.00	980.00	5070.01	5257.01	5257.01	5436.01	5614.01	5771.01	5951.01	6130.01	6309.01	6487.01	6666.01	6844.01	7023.01	7171.01	7400.01
4950.00	990.00	5120.01	5307.01	5307.01	5486.01	5664.01	5821.01	6001.01	6180.01	6359.01	6537.01	6716.01	6894.01	7073.01	7221.01	7450.01
5000.00	1000.00	5170.01	5357.01	5357.01	5536.01	5714.01	5871.01	6051.01	6230.01	6409.01	6587.01	6766.01	6944.01	7123.01	7271.01	7500.01
5050.00	1010.00	5220.01	5407.01	5407.01	5586.01	5764.01	5921.01	6101.01	6280.01	6459.01	6637.01	6816.01	6994.01	7173.01	7321.01	7550.01
5100.00	1020.00	5270.01	5457.01	5457.01	5636.01	5814.01	5971.01	6151.01	6330.01	6509.01	6687.01	6866.01	7044.01	7223.01	7371.01	7600.01
5150.00	1030.00	5320.01	5507.01	5507.01	5686.01	5864.01	6021.01	6201.01	6380.01	6559.01	6737.01	6916.01	7094.01	7273.01	7421.01	7650.01
5200.00	1040.00	5370.01	5557.01	5557.01	5736.01	5914.01	6071.01	6251.01	6430.01	6609.01	6787.01	6966.01	7144.01	7323.01	7471.01	7700.01
5250.00	1050.00	5420.01	5607.01	5607.01	5786.01	5964.01	6121.01	6301.01	6480.01	6659.01	6837.01	7016.01	7194.01	7373.01	7521.01	7750.01
5300.00	1060.00	5470.01	5657.01	5657.01	5836.01	6014.01	6171.01	6351.01	6530.01	6709.01	6887.01	7066.01	7244.01	7423.01	7571.01	7800.01
5350.00	1070.00	5520.01	5707.01	5707.01	5886.01	6064.01	6221.01	6401.01	6580.01	6759.01	6937.01					

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
3460.00		3643.00	3886.00	4120.00	4371.00	4614.00	4877.00	5100.00	5343.00	5686.00	5829.00	6071.00	6314.00	6557.00	6800.00	& OVER
3460.01	69	3460.01	3606.01	3843.01	4189.01	4436.01	4682.01	4929.01	5176.01	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	5176.00	5421.00	5668.00	5914.00	6161.00	6407.00	6654.00	6900.00	& OVER
3500.01	70	3500.01	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
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

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BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B 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
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
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

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B 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
5300.00		5625.00	8000.00	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
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

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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
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
6550.00		6964.00	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

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B 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
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
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

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BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B 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
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
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

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
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
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
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

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BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B 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
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
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

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
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
11250.00		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
11250.01	225	11250.01	12054.01	12857.01	13661.01	14464.01	15268.01	16071.01	16875.01	17679.01	18482.01	19286.01	20089.01	20893.01	21696.01	22500.01
11300.00		12054.00	12857.00	13661.00	14464.00	15268.00	16071.00	16875.00	17679.00	18482.00	19286.00	20089.00	20893.00	21696.00	22500.00	& OVER
11300.01	226	11300.01	12107.01	12914.01	13721.01	14529.01	15336.01	16143.01	16950.01	17757.01	18564.01	19371.01	20179.01	20986.01	21793.01	22600.01
11350.00		12107.00	12914.00	13721.00	14529.00	15336.00	16143.00	16950.00	17757.00	18564.00	19371.00	20179.00	20986.00	21793.00	22600.00	& OVER
11350.01	227	11350.01	12161.01	12971.01	13782.01	14593.01	15404.01	16214.01	17025.01	17836.01	18646.01	19457.01	20268.01	21079.01	21889.01	22700.01
11400.00		12161.00	12971.00	13782.00	14593.00	15404.00	16214.00	17025.00	17836.00	18646.00	19457.00	20268.00	21079.00	21889.00	22700.00	& OVER
11400.01	228	11400.01	12214.01	13029.01	13843.01	14657.01	15471.01	16286.01	17100.01	17914.01	18729.01	19543.01	20357.01	21171.01	21986.01	22800.01
11450.00		12214.00	13029.00	13843.00	14657.00	15471.00	16286.00	17100.00	17914.00	18729.00	19543.00	20357.00	21171.00	21986.00	22800.00	& OVER
11450.01	229	11450.01	12268.01	13086.01	13904.01	14721.01	15539.01	16357.01	17175.01	17993.01	18811.01	19629.01	20446.01	21264.01	22082.01	22900.01
11500.00		12268.00	13086.00	13904.00	14721.00	15539.00	16357.00	17175.00	17993.00	18811.00	19629.00	20446.00	21264.00	22082.00	22900.00	& OVER
11500.01	230	11500.01	12321.01	13143.01	13964.01	14786.01	15607.01	16429.01	17250.01	18071.01	18893.01	19714.01	20536.01	21357.01	22179.01	23000.01
11550.00		12321.00	13143.00	13964.00	14786.00	15607.00	16429.00	17250.00	18071.00	18893.00	19714.00	20536.00	21357.00	22179.00	23000.00	& OVER
11550.01	231	11550.01	12375.01	13200.01	14025.01	14850.01	15675.01	16500.01	17325.01	18150.01	18975.01	19800.01	20625.01	21450.01	22275.01	23100.01
11600.00		12375.00	13200.00	14025.00	14850.00	15675.00	16500.00	17325.00	18150.00	18975.00	19800.00	20625.00	21450.00	22275.00	23100.00	& OVER
11600.01	232	11600.01	12429.01	13257.01	14086.01	14914.01	15743.01	16571.01	17400.01	18229.01	19057.01	19886.01	20714.01	21543.01	22371.01	23200.01
11650.00		12429.00	13257.00	14086.00	14914.00	15743.00	16571.00	17400.00	18229.00	19057.00	19886.00	20714.00	21543.00	22371.00	23200.00	& OVER
11650.01	233	11650.01	12482.01	13314.01	14146.01	14979.01	15811.01	16643.01	17475.01	18307.01	19139.01	19971.01	20804.01	21636.01	22468.01	23300.01
11700.00		12482.00	13314.00	14146.00	14979.00	15811.00	16643.00	17475.00	18307.00	19139.00	19971.00	20804.00	21636.00	22468.00	23300.00	& OVER
11700.01	234	11700.01	12536.01	13371.01	14207.01	15043.01	15879.01	16714.01	17550.01	18386.01	19221.01	20057.01	20893.01	21729.01	22564.01	23400.01
11750.00		12536.00	13371.00	14207.00	15043.00	15879.00	16714.00	17550.00	18386.00	19221.00	20057.00	20893.00	21729.00	22564.00	23400.00	& OVER

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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	
11750.01 11800.00	235	11750.01 12589.00	12589.01 13429.00	13429.01 14268.00	14268.01 15107.00	15107.01 15946.00	15946.01 16786.00	16786.01 17625.00	17625.01 18464.00	18464.01 19304.00	19304.01 20143.00	20143.01 20982.00	20982.01 21821.00	21821.01 22661.00	22661.01 23500.00	23500.01 & OVER	
11800.01 11850.00	236	11800.01 12643.00	12643.01 13486.00	13486.01 14329.00	14329.01 15171.00	15171.01 16014.00	16014.01 16857.00	16857.01 17700.00	17700.01 18543.00	18543.01 19386.00	19386.01 20229.00	20229.01 21071.00	21071.01 21914.00	21914.01 22757.00	22757.01 23600.00	23600.01 & OVER	
11850.01 11900.00	237	11850.01 12696.00	12696.01 13543.00	13543.01 14389.00	14389.01 15236.00	15236.01 16082.00	16082.01 16929.00	16929.01 17775.00	17775.01 18621.00	18621.01 19468.00	19468.01 20314.00	20314.01 21161.00	21161.01 22007.00	22007.01 22854.00	22854.01 23700.00	23700.01 & OVER	
11900.01 11950.00	238	11900.01 12750.00	12750.01 13600.00	13600.01 14450.00	14450.01 15300.00	15300.01 16150.00	16150.01 17000.00	17000.01 17850.00	17850.01 18700.00	18700.01 19550.00	19550.01 20400.00	20400.01 21250.00	21250.01 22100.00	22100.01 22950.00	22950.01 23800.00	23800.01 & OVER	
11950.01 12000.00	239	11950.01 12804.00	12804.01 13657.00	13657.01 14511.00	14511.01 15364.00	15364.01 16218.00	16218.01 17071.00	17071.01 17925.00	17925.01 18779.00	18779.01 19632.00	19632.01 20486.00	20486.01 21339.00	21339.01 22193.00	22193.01 23046.00	23046.01 23900.00	23900.01 & OVER	
12000.01 12050.00	240	12000.01 12857.00	12857.01 13714.00	13714.01 14571.00	14571.01 15429.00	15429.01 16286.00	16286.01 17143.00	17143.01 18000.00	18000.01 18857.00	18857.01 19714.00	19714.01 20571.00	20571.01 21429.00	21429.01 22286.00	22286.01 23143.00	23143.01 24000.00	24000.01 & OVER	
12050.01 12100.00	241	12050.01 12911.00	12911.01 13771.00	13771.01 14632.00	14632.01 15493.00	15493.01 16354.00	16354.01 17214.00	17214.01 18075.00	18075.01 18936.00	18936.01 19796.00	19796.01 20657.00	20657.01 21518.00	21518.01 22379.00	22379.01 23239.00	23239.01 24100.00	24100.01 & OVER	
12100.01 12150.00	242	12100.01 12964.00	12964.01 13829.00	13829.01 14693.00	14693.01 15557.00	15557.01 16421.00	16421.01 17286.00	17286.01 18150.00	18150.01 19014.00	19014.01 19879.00	19879.01 20743.00	20743.01 21607.00	21607.01 22471.00	22471.01 23336.00	23336.01 24200.00	24200.01 & OVER	
12150.01 12200.00	243	12150.01 13018.00	13018.01 13886.00	13886.01 14754.00	14754.01 15621.00	15621.01 16489.00	16489.01 17357.00	17357.01 18225.00	18225.01 19093.00	19093.01 19961.00	19961.01 20829.00	20829.01 21696.00	21696.01 22564.00	22564.01 23432.00	23432.01 24300.00	24300.01 & OVER	
12200.01 12250.00	244	12200.01 13071.00	13071.01 13943.00	13943.01 14814.00	14814.01 15686.00	15686.01 16557.00	16557.01 17429.00	17429.01 18300.00	18300.01 19171.00	19171.01 20043.00	20043.01 20914.00	20914.01 21786.00	21786.01 22657.00	22657.01 23529.00	23529.01 24400.00	24400.01 & OVER	
12250.01 12300.00	245	12250.01 13125.00	13125.01 14000.00	14000.01 14875.00	14875.01 15750.00	15750.01 16625.00	16625.01 17500.00	17500.01 18375.00	18375.01 19250.00	19250.01 20125.00	20125.01 21000.00	21000.01 21875.00	21875.01 22750.00	22750.01 23625.00	23625.01 24500.00	24500.01 & OVER	
12300.01 12350.00	246	12300.01 13179.00	13179.01 14057.00	14057.01 14936.00	14936.01 15814.00	15814.01 16693.00	16693.01 17571.00	17571.01 18450.00	18450.01 19329.00	19329.01 20207.00	20207.01 21086.00	21086.01 21964.00	21964.01 22843.00	22843.01 23721.00	23721.01 24600.00	24600.01 & OVER	
12350.01 12400.00	247	12350.01 13232.00	13232.01 14114.00	14114.01 14996.00	14996.01 15879.00	15879.01 16761.00	16761.01 17643.00	17643.01 18525.00	18525.01 19407.00	19407.01 20289.00	20289.01 21171.00	21171.01 22054.00	22054.01 22936.00	22936.01 23818.00	23818.01 24700.00	24700.01 & OVER	
12400.01 12450.00	248	12400.01 13286.00	13286.01 14171.00	14171.01 15057.00	15057.01 15943.00	15943.01 16829.00	16829.01 17714.00	17714.01 18600.00	18600.01 19486.00	19486.01 20371.00	20371.01 21257.00	21257.01 22143.00	22143.01 23029.00	23029.01 23914.00	23914.01 24800.00	24800.01 & OVER	
12450.01 12500.00	249	12450.01 13339.00	13339.01 14229.00	14229.01 15118.00	15118.01 16007.00	16007.01 16896.00	16896.01 17786.00	17786.01 18675.00	18675.01 19564.00	19564.01 20454.00	20454.01 21343.00	21343.01 22232.00	22232.01 23121.00	23121.01 24011.00	24011.01 24900.00	24900.01 & OVER	
12500.01 12550.00	250	12500.01 13393.00	13393.01 14286.00	14286.01 15179.00	15179.01 16071.00	16071.01 16964.00	16964.01 17857.00	17857.01 18750.00	18750.01 19643.00	19643.01 20536.00	20536.01 21429.00	21429.01 22321.00	22321.01 23214.00	23214.01 24107.00	24107.01 25000.00	25000.01 & OVER	
12550.01 12600.00	251	12550.01 13446.00	13446.01 14343.00	14343.01 15239.00	15239.01 16136.00	16136.01 17032.00	17032.01 17929.00	17929.01 18825.00	18825.01 19721.00	19721.01 20618.00	20618.01 21514.00	21514.01 22411.00	22411.01 23307.00	23307.01 24204.00	24204.01 25100.00	25100.01 & OVER	
12600.01 12650.00	252	12600.01 13500.00	13500.01 14400.00	14400.01 15300.00	15300.01 16200.00	16200.01 17100.00	17100.01 18000.00	18000.01 18900.00	18900.01 19800.00	19800.01 20700.00	20700.01 21600.00	21600.01 22500.00	22500.01 23400.00	23400.01 24300.00	24300.01 25200.00	25200.01 & OVER	
12650.01	253	12650.01	13554.01	14457.01	15361.01	16264.01	17168.01	18071.01	18975.01	19879.01	20782.01	21686.01	22589.01	23493.01	24396.01	25300.01	

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
12700.00		13554.00	14457.00	15361.00	16264.00	17168.00	18071.00	18975.00	19879.00	20782.00	21686.00	22589.00	23493.00	24396.00	25300.00	& OVER
12700.01	254	12700.01	13607.01	14514.01	15421.01	16329.01	17236.01	18143.01	19050.01	19957.01	20864.01	21771.01	22679.01	23586.01	24493.01	25400.01
12750.00		13607.00	14514.00	15421.00	16329.00	17236.00	18143.00	19050.00	19957.00	20864.00	21771.00	22679.00	23586.00	24493.00	25400.00	& OVER
12750.01	255	12750.01	13661.01	14571.01	15482.01	16393.01	17304.01	18214.01	19125.01	20036.01	20946.01	21857.01	22768.01	23679.01	24589.01	25500.01
12800.00		13661.00	14571.00	15482.00	16393.00	17304.00	18214.00	19125.00	20036.00	20946.00	21857.00	22768.00	23679.00	24589.00	25500.00	& OVER
12800.01	256	12800.01	13714.01	14629.01	15543.01	16457.01	17371.01	18286.01	19200.01	20114.01	21029.01	21943.01	22857.01	23771.01	24686.01	25600.01
12850.00		13714.00	14629.00	15543.00	16457.00	17371.00	18286.00	19200.00	20114.00	21029.00	21943.00	22857.00	23771.00	24686.00	25600.00	& OVER
12850.01	257	12850.01	13768.01	14686.01	15604.01	16521.01	17439.01	18357.01	19275.01	20193.01	21111.01	22029.01	22946.01	23864.01	24782.01	25700.01
12900.00		13768.00	14686.00	15604.00	16521.00	17439.00	18357.00	19275.00	20193.00	21111.00	22029.00	22946.00	23864.00	24782.00	25700.00	& OVER
12900.01	258	12900.01	13821.01	14743.01	15664.01	16586.01	17507.01	18429.01	19350.01	20271.01	21193.01	22114.01	23036.01	23957.01	24879.01	25800.01
12950.00		13821.00	14743.00	15664.00	16586.00	17507.00	18429.00	19350.00	20271.00	21193.00	22114.00	23036.00	23957.00	24879.00	25800.00	& OVER
12950.01	259	12950.01	13875.01	14800.01	15725.01	16650.01	17575.01	18500.01	19425.01	20350.01	21275.01	22200.01	23125.01	24050.01	24975.01	25900.01
13000.00		13875.00	14800.00	15725.00	16650.00	17575.00	18500.00	19425.00	20350.00	21275.00	22200.00	23125.00	24050.00	24975.00	25900.00	& OVER
13000.01	260	13000.01	13929.01	14857.01	15786.01	16714.01	17643.01	18571.01	19500.01	20429.01	21357.01	22286.01	23214.01	24143.01	25071.01	26000.01
13050.00		13929.00	14857.00	15786.00	16714.00	17643.00	18571.00	19500.00	20429.00	21357.00	22286.00	23214.00	24143.00	25071.00	26000.00	& OVER
13050.01	261	13050.01	13982.01	14914.01	15846.01	16779.01	17711.01	18643.01	19575.01	20507.01	21439.01	22371.01	23304.01	24236.01	25168.01	26100.01
13100.00		13982.00	14914.00	15846.00	16779.00	17711.00	18643.00	19575.00	20507.00	21439.00	22371.00	23304.00	24236.00	25168.00	26100.00	& OVER
13100.01	262	13100.01	14036.01	14971.01	15907.01	16843.01	17779.01	18714.01	19650.01	20586.01	21521.01	22457.01	23393.01	24329.01	25264.01	26200.01
13150.00		14036.00	14971.00	15907.00	16843.00	17779.00	18714.00	19650.00	20586.00	21521.00	22457.00	23393.00	24329.00	25264.00	26200.00	& OVER
13150.01	263	13150.01	14089.01	15029.01	15968.01	16907.01	17846.01	18786.01	19725.01	20664.01	21604.01	22543.01	23482.01	24421.01	25361.01	26300.01
13200.00		14089.00	15029.00	15968.00	16907.00	17846.00	18786.00	19725.00	20664.00	21604.00	22543.00	23482.00	24421.00	25361.00	26300.00	& OVER
13200.01	264	13200.01	14143.01	15086.01	16029.01	16971.01	17914.01	18857.01	19800.01	20743.01	21686.01	22629.01	23571.01	24514.01	25457.01	26400.01
13250.00		14143.00	15086.00	16029.00	16971.00	17914.00	18857.00	19800.00	20743.00	21686.00	22629.00	23571.00	24514.00	25457.00	26400.00	& OVER
13250.01	265	13250.01	14196.01	15143.01	16089.01	17036.01	17982.01	18929.01	19875.01	20821.01	21768.01	22714.01	23661.01	24607.01	25554.01	26500.01
13300.00		14196.00	15143.00	16089.00	17036.00	17982.00	18929.00	19875.00	20821.00	21768.00	22714.00	23661.00	24607.00	25554.00	26500.00	& OVER
13300.01	266	13300.01	14250.01	15200.01	16150.01	17100.01	18050.01	19000.01	19950.01	20900.01	21850.01	22800.01	23750.01	24700.01	25650.01	26600.01
13350.00		14250.00	15200.00	16150.00	17100.00	18050.00	19000.00	19950.00	20900.00	21850.00	22800.00	23750.00	24700.00	25650.00	26600.00	& OVER
13350.01	267	13350.01	14304.01	15257.01	16211.01	17164.01	18118.01	19071.01	20025.01	20979.01	21932.01	22886.01	23839.01	24793.01	25746.01	26700.01
13400.00		14304.00	15257.00	16211.00	17164.00	18118.00	19071.00	20025.00	20979.00	21932.00	22886.00	23839.00	24793.00	25746.00	26700.00	& OVER
13400.01	268	13400.01	14357.01	15314.01	16271.01	17229.01	18186.01	19143.01	20100.01	21057.01	22014.01	22971.01	23929.01	24886.01	25843.01	26800.01
13450.00		14357.00	15314.00	16271.00	17229.00	18186.00	19143.00	20100.00	21057.00	22014.00	22971.00	23929.00	24886.00	25843.00	26800.00	& OVER
13450.01	269	13450.01	14411.01	15371.01	16332.01	17293.01	18254.01	19214.01	20175.01	21136.01	22096.01	23057.01	24018.01	24979.01	25939.01	26900.01
13500.00		14411.00	15371.00	16332.00	17293.00	18254.00	19214.00	20175.00	21136.00	22096.00	23057.00	24018.00	24979.00	25939.00	26900.00	& OVER
13500.01	270	13500.01	14464.01	15429.01	16393.01	17357.01	18321.01	19286.01	20250.01	21214.01	22179.01	23143.01	24107.01	25071.01	26036.01	27000.01
13550.00		14464.00	15429.00	16393.00	17357.00	18321.00	19286.00	20250.00	21214.00	22179.00	23143.00	24107.00	25071.00	26036.00	27000.00	& OVER
13550.01	271	13550.01	14518.01	15486.01	16454.01	17421.01	18389.01	19357.01	20325.01	21293.01	22261.01	23229.01	24196.01	25164.01	26132.01	27100.01
13600.00		14518.00	15486.00	16454.00	17421.00	18389.00	19357.00	20325.00	21293.00	22261.00	23229.00	24196.00	25164.00	26132.00	27100.00	& OVER

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BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B 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
13600.01	272	13600.01	14571.01	15543.01	16514.01	17486.01	18457.01	19429.01	20400.01	21371.01	22343.01	23314.01	24286.01	25257.01	26229.01	27200.01
13650.00		14571.00	15543.00	16514.00	17486.00	18457.00	19429.00	20400.00	21371.00	22343.00	23314.00	24286.00	25257.00	26229.00	27200.00	& OVER
13650.01	273	13650.01	14625.01	15600.01	16575.01	17550.01	18525.01	19500.01	20475.01	21450.01	22425.01	23400.01	24375.01	25350.01	26325.01	27300.01
13700.01		14625.00	15600.00	16575.00	17550.00	18525.00	19500.00	20475.00	21450.00	22425.00	23400.00	24375.00	25350.00	26325.00	27300.00	& OVER
13700.01	274	13700.01	14679.01	15657.01	16636.01	17614.01	18593.01	19571.01	20550.01	21529.01	22507.01	23486.01	24464.01	25443.01	26421.01	27400.01
13750.01		14679.00	15657.00	16636.00	17614.00	18593.00	19571.00	20550.00	21529.00	22507.00	23486.00	24464.00	25443.00	26421.00	27400.00	& OVER
13750.01	275	13750.01	14732.01	15714.01	16696.01	17679.01	18661.01	19643.01	20625.01	21607.01	22589.01	23571.01	24554.01	25536.01	26518.01	27500.01
13800.00		14732.00	15714.00	16696.00	17679.00	18661.00	19643.00	20625.00	21607.00	22589.00	23571.00	24554.00	25536.00	26518.00	27500.00	& OVER
13800.01	276	13800.01	14786.01	15771.01	16757.01	17743.01	18729.01	19714.01	20700.01	21686.01	22671.01	23657.01	24643.01	25629.01	26614.01	27600.01
13850.00		14786.00	15771.00	16757.00	17743.00	18729.00	19714.00	20700.00	21686.00	22671.00	23657.00	24643.00	25629.00	26614.00	27600.00	& OVER
13850.01	277	13850.01	14839.01	15829.01	16818.01	17807.01	18796.01	19786.01	20775.01	21764.01	22754.01	23743.01	24732.01	25721.01	26711.01	27700.01
13900.00		14839.00	15829.00	16818.00	17807.00	18796.00	19786.00	20775.00	21764.00	22754.00	23743.00	24732.00	25721.00	26711.00	27700.00	& OVER
13900.01	278	13900.01	14893.01	15886.01	16879.01	17871.01	18864.01	19857.01	20850.01	21843.01	22836.01	23829.01	24821.01	25814.01	26807.01	27800.01
13950.00		14893.00	15886.00	16879.00	17871.00	18864.00	19857.00	20850.00	21843.00	22836.00	23829.00	24821.00	25814.00	26807.00	27800.00	& OVER
13950.01	279	13950.01	14946.01	15943.01	16939.01	17936.01	18932.01	19929.01	20925.01	21921.01	22918.01	23914.01	24911.01	25907.01	26904.01	27900.01
14000.00		14946.00	15943.00	16939.00	17936.00	18932.00	19929.00	20925.00	21921.00	22918.00	23914.00	24911.00	25907.00	26904.00	27900.00	& OVER
14000.01	280	14000.01	15000.01	16000.01	17000.01	18000.01	19000.01	20000.01	21000.01	22000.01	23000.01	24000.01	25000.01	26000.01	27000.01	28000.01
14050.00		15000.00	16000.00	17000.00	18000.00	19000.00	20000.00	21000.00	22000.00	23000.00	24000.00	25000.00	26000.00	27000.00	28000.00	& OVER
14050.01	281	14050.01	15054.01	16057.01	17061.01	18064.01	19068.01	20071.01	21075.01	22079.01	23082.01	24086.01	25089.01	26093.01	27096.01	28100.01
14100.00		15054.00	16057.00	17061.00	18064.00	19068.00	20071.00	21075.00	22079.00	23082.00	24086.00	25089.00	26093.00	27096.00	28100.00	& OVER
14100.01	282	14100.01	15107.01	16114.01	17121.01	18129.01	19136.01	20143.01	21150.01	22157.01	23164.01	24171.01	25179.01	26186.01	27193.01	28200.01
14150.00		15107.00	16114.00	17121.00	18129.00	19136.00	20143.00	21150.00	22157.00	23164.00	24171.00	25179.00	26186.00	27193.00	28200.00	& OVER
14150.01	283	14150.01	15161.01	16171.01	17182.01	18193.01	19204.01	20214.01	21225.01	22236.01	23246.01	24257.01	25268.01	26279.01	27289.01	28300.01
14200.00		15161.00	16171.00	17182.00	18193.00	19204.00	20214.00	21225.00	22236.00	23246.00	24257.00	25268.00	26279.00	27289.00	28300.00	& OVER
14200.01	284	14200.01	15214.01	16229.01	17243.01	18257.01	19271.01	20286.01	21300.01	22314.01	23329.01	24343.01	25357.01	26371.01	27386.01	28400.01
14250.00		15214.00	16229.00	17243.00	18257.00	19271.00	20286.00	21300.00	22314.00	23329.00	24343.00	25357.00	26371.00	27386.00	28400.00	& OVER
14250.01	285	14250.01	15268.01	16286.01	17304.01	18321.01	19339.01	20357.01	21375.01	22393.01	23411.01	24429.01	25446.01	26464.01	27482.01	28500.01
14300.00		15268.00	16286.00	17304.00	18321.00	19339.00	20357.00	21375.00	22393.00	23411.00	24429.00	25446.00	26464.00	27482.00	28500.00	& OVER
14300.01	286	14300.01	15321.01	16343.01	17364.01	18386.01	19407.01	20429.01	21450.01	22471.01	23493.01	24514.01	25536.01	26557.01	27579.01	28600.01
14350.00		15321.00	16343.00	17364.00	18386.00	19407.00	20429.00	21450.00	22471.00	23493.00	24514.00	25536.00	26557.00	27579.00	28600.00	& OVER
14350.01	287	14350.01	15375.01	16400.01	17425.01	18450.01	19475.01	20500.01	21525.01	22550.01	23575.01	24600.01	25625.01	26650.01	27675.01	28700.01
14400.00		15375.00	16400.00	17425.00	18450.00	19475.00	20500.00	21525.00	22550.00	23575.00	24600.00	25625.00	26650.00	27675.00	28700.00	& OVER
14400.01	288	14400.01	15429.01	16457.01	17486.01	18514.01	19543.01	20571.01	21600.01	22629.01	23657.01	24686.01	25714.01	26743.01	27771.01	28800.01
14450.00		15429.00	16457.00	17486.00	18514.00	19543.00	20571.00	21600.00	22629.00	23657.00	24686.00	25714.00	26743.00	27771.00	28800.00	& OVER
14450.01	289	14450.01	15482.01	16514.01	17546.01	18579.01	19611.01	20643.01	21675.01	22707.01	23739.01	24771.01	25804.01	26836.01	27868.01	28900.01
14500.00		15482.00	16514.00	17546.00	18579.00	19611.00	20643.00	21675.00	22707.00	23739.00	24771.00	25804.00	26836.00	27868.00	28900.00	& OVER
14500.01	290	14500.01	15536.01	16571.01	17607.01	18643.01	19679.01	20714.01	21750.01	22786.01	23821.01	24857.01	25893.01	26929.01	27964.01	29000.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B 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
14550.00		15536.00	16571.00	17607.00	18643.00	19679.00	20714.00	21750.00	22786.00	23821.00	24857.00	25893.00	26929.00	27964.00	29000.00	& OVER
14550.01	291	14550.01	15589.01	16629.01	17668.01	18707.01	19746.01	20786.01	21825.01	22864.01	23904.01	24943.01	25982.01	27021.01	28061.01	29100.01
14600.00		15589.00	16629.00	17668.00	18707.00	19746.00	20786.00	21825.00	22864.00	23904.00	24943.00	25982.00	27021.00	28061.00	29100.00	& OVER
14600.01	292	14600.01	15643.01	16686.01	17729.01	18771.01	19814.01	20857.01	21900.01	22943.01	23986.01	25029.01	26071.01	27114.01	28157.01	29200.01
14650.00		15643.00	16686.00	17729.00	18771.00	19814.00	20857.00	21900.00	22943.00	23986.00	25029.00	26071.00	27114.00	28157.00	29200.00	& OVER
14650.01	293	14650.01	15696.01	16743.01	17789.01	18836.01	19882.01	20929.01	21975.01	23021.01	24068.01	25114.01	26161.01	27207.01	28254.01	29300.01
14700.00		15696.00	16743.00	17789.00	18836.00	19882.00	20929.00	21975.00	23021.00	24068.00	25114.00	26161.00	27207.00	28254.00	29300.00	& OVER
14700.01	294	14700.01	15750.01	16800.01	17850.01	18900.01	19950.01	21000.01	22050.01	23100.01	24150.01	25200.01	26250.01	27300.01	28350.01	29400.01
14750.00		15750.00	16800.00	17850.00	18900.00	19950.00	21000.00	22050.00	23100.00	24150.00	25200.00	26250.00	27300.00	28350.00	29400.00	& OVER
14750.01	295	14750.01	15804.01	16857.01	17911.01	18964.01	20018.01	21071.01	22125.01	23179.01	24232.01	25286.01	26339.01	27393.01	28446.01	29500.01
14800.00		15804.00	16857.00	17911.00	18964.00	20018.00	21071.00	22125.00	23179.00	24232.00	25286.00	26339.00	27393.00	28446.00	29500.00	& OVER
14800.01	296	14800.01	15857.01	16914.01	17971.01	19029.01	20086.01	21143.01	22200.01	23257.01	24314.01	25371.01	26429.01	27486.01	28543.01	29600.01
14850.00		15857.00	16914.00	17971.00	19029.00	20086.00	21143.00	22200.00	23257.00	24314.00	25371.00	26429.00	27486.00	28543.00	29600.00	& OVER
14850.01	297	14850.01	15911.01	16971.01	18032.01	19093.01	20154.01	21214.01	22275.01	23336.01	24396.01	25457.01	26518.01	27579.01	28639.01	29700.01
14900.00		15911.00	16971.00	18032.00	19093.00	20154.00	21214.00	22275.00	23336.00	24396.00	25457.00	26518.00	27579.00	28639.00	29700.00	& OVER
14900.01	298	14900.01	15964.01	17029.01	18093.01	19157.01	20221.01	21286.01	22350.01	23414.01	24479.01	25543.01	26607.01	27671.01	28736.01	29800.01
14950.00		15964.00	17029.00	18093.00	19157.00	20221.00	21286.00	22350.00	23414.00	24479.00	25543.00	26607.00	27671.00	28736.00	29800.00	& OVER
14950.01	299	14950.01	16018.01	17086.01	18154.01	19221.01	20289.01	21357.01	22425.01	23493.01	24561.01	25629.01	26696.01	27764.01	28832.01	29900.01
15000.00		16018.00	17086.00	18154.00	19221.00	20289.00	21357.00	22425.00	23493.00	24561.00	25629.00	26696.00	27764.00	28832.00	29900.00	& OVER
15000.01	300	15000.01	16071.01	17143.01	18214.01	19286.01	20357.01	21429.01	22500.01	23571.01	24643.01	25714.01	26786.01	27857.01	28929.01	30000.01
15050.00		16071.00	17143.00	18214.00	19286.00	20357.00	21429.00	22500.00	23571.00	24643.00	25714.00	26786.00	27857.00	28929.00	30000.00	& OVER
15050.01	301	15050.01	16125.01	17200.01	18275.01	19350.01	20425.01	21500.01	22575.01	23650.01	24725.01	25800.01	26875.01	27950.01	29025.01	30100.01
15100.00		16125.00	17200.00	18275.00	19350.00	20425.00	21500.00	22575.00	23650.00	24725.00	25800.00	26875.00	27950.00	29025.00	30100.00	& OVER
15100.01	302	15100.01	16179.01	17257.01	18336.01	19414.01	20493.01	21571.01	22650.01	23729.01	24807.01	25886.01	26964.01	28043.01	29121.01	30200.01
15150.00		16179.00	17257.00	18336.00	19414.00	20493.00	21571.00	22650.00	23729.00	24807.00	25886.00	26964.00	28043.00	29121.00	30200.00	& OVER
15150.01	303	15150.01	16232.01	17314.01	18396.01	19479.01	20561.01	21643.01	22725.01	23807.01	24889.01	25971.01	27054.01	28136.01	29218.01	30300.01
15200.00		16232.00	17314.00	18396.00	19479.00	20561.00	21643.00	22725.00	23807.00	24889.00	25971.00	27054.00	28136.00	29218.00	30300.00	& OVER
15200.01	304	15200.01	16286.01	17371.01	18457.01	19543.01	20629.01	21714.01	22800.01	23886.01	24971.01	26057.01	27143.01	28229.01	29314.01	30400.01
15250.00		16286.00	17371.00	18457.00	19543.00	20629.00	21714.00	22800.00	23886.00	24971.00	26057.00	27143.00	28229.00	29314.00	30400.00	& OVER
15250.01	305	15250.01	16339.01	17429.01	18518.01	19607.01	20696.01	21786.01	22875.01	23964.01	25054.01	26143.01	27232.01	28321.01	29411.01	30500.01
15300.00		16339.00	17429.00	18518.00	19607.00	20696.00	21786.00	22875.00	23964.00	25054.00	26143.00	27232.00	28321.00	29411.00	30500.00	& OVER
15300.01	306	15300.01	16393.01	17486.01	18579.01	19671.01	20764.01	21857.01	22950.01	24043.01	25136.01	26229.01	27321.01	28414.01	29507.01	30600.01
15350.00		16393.00	17486.00	18579.00	19671.00	20764.00	21857.00	22950.00	24043.00	25136.00	26229.00	27321.00	28414.00	29507.00	30600.00	& OVER
15350.01	307	15350.01	16446.01	17543.01	18639.01	19736.01	20832.01	21929.01	23025.01	24121.01	25218.01	26314.01	27411.01	28507.01	29604.01	30700.01
15400.00		16446.00	17543.00	18639.00	19736.00	20832.00	21929.00	23025.00	24121.00	25218.00	26314.00	27411.00	28507.00	29604.00	30700.00	& OVER
15400.01	308	15400.01	16500.01	17600.01	18700.01	19800.01	20900.01	22000.01	23100.01	24200.01	25300.01	26400.01	27500.01	28600.01	29700.01	30800.01
15450.00		16500.00	17600.00	18700.00	19800.00	20900.00	22000.00	23100.00	24200.00	25300.00	26400.00	27500.00	28600.00	29700.00	30800.00	& OVER

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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
15450.01	309	15450.01	16554.01	17657.01	18761.01	19864.01	20968.01	22071.01	23175.01	24279.01	25382.01	26486.01	27589.01	28693.01	29796.01	30900.01
15500.00		16554.00	17657.00	18761.00	19864.00	20968.00	22071.00	23175.00	24279.00	25382.00	26486.00	27589.00	28693.00	29796.00	30900.00	& OVER
15500.01	310	15500.01	16607.01	17714.01	18821.01	19929.01	21036.01	22143.01	23250.01	24357.01	25464.01	26571.01	27679.01	28786.01	29893.01	31000.01
15550.00		16607.00	17714.00	18821.00	19929.00	21036.00	22143.00	23250.00	24357.00	25464.00	26571.00	27679.00	28786.00	29893.00	31000.00	& OVER
15550.01	311	15550.01	16661.01	17771.01	18882.01	19993.01	21104.01	22214.01	23325.01	24436.01	25546.01	26657.01	27768.01	28879.01	29989.01	31100.01
15600.00		16661.00	17771.00	18882.00	19993.00	21104.00	22214.00	23325.00	24436.00	25546.00	26657.00	27768.00	28879.00	29989.00	31100.00	& OVER
15600.01	312	15600.01	16714.01	17829.01	18943.01	20057.01	21171.01	22286.01	23400.01	24514.01	25629.01	26743.01	27857.01	28971.01	30086.01	31200.01
15650.00		16714.00	17829.00	18943.00	20057.00	21171.00	22286.00	23400.00	24514.00	25629.00	26743.00	27857.00	28971.00	30086.00	31200.00	& OVER
15650.01	313	15650.01	16768.01	17886.01	19004.01	20121.01	21239.01	22357.01	23475.01	24593.01	25711.01	26829.01	27946.01	29064.01	30182.01	31300.01
15700.00		16768.00	17886.00	19004.00	20121.00	21239.00	22357.00	23475.00	24593.00	25711.00	26829.00	27946.00	29064.00	30182.00	31300.00	& OVER
15700.01	314	15700.01	16821.01	17943.01	19064.01	20186.01	21307.01	22429.01	23550.01	24671.01	25793.01	26914.01	28036.01	29157.01	30279.01	31400.01
15750.00		16821.00	17943.00	19064.00	20186.00	21307.00	22429.00	23550.00	24671.00	25793.00	26914.00	28036.00	29157.00	30279.00	31400.00	& OVER
15750.01	315	15750.01	16875.01	18000.01	19125.01	20250.01	21375.01	22500.01	23625.01	24750.01	25875.01	27000.01	28125.01	29250.01	30375.01	31500.01
15800.00		16875.00	18000.00	19125.00	20250.00	21375.00	22500.00	23625.00	24750.00	25875.00	27000.00	28125.00	29250.00	30375.00	31500.00	& OVER
15800.01	316	15800.01	16929.01	18057.01	19186.01	20314.01	21443.01	22571.01	23700.01	24829.01	25957.01	27086.01	28214.01	29343.01	30471.01	31600.01
& OVER		16929.00	18057.00	19186.00	20314.00	21443.00	22571.00	23700.00	24829.00	25957.00	27086.00	28214.00	29343.00	30471.00	31600.00	& OVER

31 D. Beginning July 4, 2004, for claims effective on or after July 4, 2004, an eligible individual's
32 weekly "benefit amount" shall be the amount appearing in Column B in the "Benefit Table" in this
33 section on the line on which in Column A of such table, there appears the total wages for insured work
34 paid to such individual in the two quarters of his base period in which such total wages were highest.
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I N T R O D U C E D

SB621

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B 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
2600.00	50	2600.00	2678.01	2857.01	2936.01	3014.01	3092.01	3171.01	3250.01	3329.01	3408.01	3487.01	3566.01	3645.01	3724.01	3803.01
2650.00	51	2650.00	2732.01	2914.01	2996.01	3079.01	3161.01	3243.01	3325.01	3407.01	3489.01	3571.01	3653.01	3735.01	3817.01	3899.01
2600.00	52	2600.00	2786.01	2971.01	3056.01	3141.01	3226.01	3311.01	3396.01	3481.01	3566.01	3651.01	3736.01	3821.01	3906.01	3991.01
2650.00	53	2650.00	2839.01	3028.01	3118.01	3207.01	3296.01	3385.01	3474.01	3563.01	3652.01	3741.01	3830.01	3919.01	4008.01	4097.01
2700.00	54	2700.00	2901.00	3094.01	3188.01	3281.01	3374.01	3467.01	3560.01	3653.01	3746.01	3839.01	3932.01	4025.01	4118.01	4211.01
2750.00	55	2750.00	2964.01	3161.01	3258.01	3354.01	3450.01	3546.01	3642.01	3738.01	3834.01	3930.01	4026.01	4122.01	4218.01	4314.01
2800.00	56	2800.00	3028.01	3230.01	3329.01	3427.01	3525.01	3623.01	3721.01	3819.01	3917.01	4015.01	4113.01	4211.01	4309.01	4407.01
2850.00	57	2850.00	3093.01	3300.01	3400.01	3500.01	3600.01	3700.01	3800.01	3900.01	4000.01	4100.01	4200.01	4300.01	4400.01	4500.01
2900.00	58	2900.00	3159.01	3370.01	3471.01	3572.01	3673.01	3774.01	3875.01	3976.01	4077.01	4178.01	4279.01	4380.01	4481.01	4582.01
2950.00	59	2950.00	3226.01	3441.01	3543.01	3645.01	3747.01	3849.01	3951.01	4053.01	4155.01	4257.01	4359.01	4461.01	4563.01	4665.01
3000.00	60	3000.00	3294.01	3514.01	3617.01	3720.01	3823.01	3926.01	4029.01	4132.01	4235.01	4338.01	4441.01	4544.01	4647.01	4750.01
3050.00	61	3050.00	3363.01	3587.01	3691.01	3795.01	3899.01	4003.01	4107.01	4211.01	4315.01	4419.01	4523.01	4627.01	4731.01	4835.01
3100.00	62	3100.00	3433.01	3661.01	3766.01	3871.01	3976.01	4081.01	4186.01	4291.01	4396.01	4501.01	4606.01	4711.01	4816.01	4921.01
3150.00	63	3150.00	3504.01	3736.01	3842.01	3948.01	4054.01	4160.01	4266.01	4372.01	4478.01	4584.01	4690.01	4796.01	4902.01	5008.01
3200.00	64	3200.00	3576.01	3812.01	3919.01	4026.01	4133.01	4240.01	4347.01	4454.01	4561.01	4668.01	4775.01	4882.01	4989.01	5096.01
3250.00	65	3250.00	3649.01	3890.01	3998.01	4106.01	4214.01	4322.01	4430.01	4538.01	4646.01	4754.01	4862.01	4970.01	5078.01	5186.01
3300.00	66	3300.00	3723.01	3968.01	4077.01	4186.01	4295.01	4404.01	4513.01	4622.01	4731.01	4840.01	4949.01	5058.01	5167.01	5276.01
3350.00	67	3350.00	3798.01	4047.01	4157.01	4267.01	4377.01	4487.01	4597.01	4707.01	4817.01	4927.01	5037.01	5147.01	5257.01	5367.01
3400.00	68	3400.00	3874.01	4127.01	4238.01	4349.01	4460.01	4571.01	4682.01	4793.01	4904.01	5015.01	5126.01	5237.01	5348.01	5459.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B 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
3450.00		3643.00	3886.00	4129.00	4374.00	4614.00	4857.00	5100.00	5343.00	5586.00	5829.00	6071.00	6314.00	6557.00	6800.00	& OVER
3450.01 3500.00	60	2450.01 2696.00	2696.01 2943.00	2943.01 3189.00	3189.01 3436.00	3436.01 3682.00	3682.01 3929.00	3929.01 4175.00	4175.01 4421.00	4421.01 4668.00	4668.01 4914.00	4914.01 5161.00	5161.01 5407.00	5407.01 5654.00	5654.01 5900.00	6000.01 & OVER
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
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

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BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B 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
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
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

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
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
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

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BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B 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
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
6550.00		6964.00	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

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B 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
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
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

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BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B 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
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
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

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B 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
9000.00		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
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
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

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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
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
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

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B 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
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
11250.00		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
11250.01	225	11250.01	12054.01	12857.01	13661.01	14464.01	15268.01	16071.01	16875.01	17679.01	18482.01	19286.01	20089.01	20893.01	21696.01	22500.01
11300.00		12054.00	12857.00	13661.00	14464.00	15268.00	16071.00	16875.00	17679.00	18482.00	19286.00	20089.00	20893.00	21696.00	22500.00	& OVER
11300.01	226	11300.01	12107.01	12914.01	13721.01	14529.01	15336.01	16143.01	16950.01	17757.01	18564.01	19371.01	20179.01	20986.01	21793.01	22600.01
11350.00		12107.00	12914.00	13721.00	14529.00	15336.00	16143.00	16950.00	17757.00	18564.00	19371.00	20179.00	20986.00	21793.00	22600.00	& OVER
11350.01	227	11350.01	12161.01	12971.01	13782.01	14593.01	15404.01	16214.01	17025.01	17836.01	18646.01	19457.01	20268.01	21079.01	21889.01	22700.01
11400.00		12161.00	12971.00	13782.00	14593.00	15404.00	16214.00	17025.00	17836.00	18646.00	19457.00	20268.00	21079.00	21889.00	22700.00	& OVER
11400.01	228	11400.01	12214.01	13029.01	13843.01	14657.01	15471.01	16286.01	17100.01	17914.01	18729.01	19543.01	20357.01	21171.01	21986.01	22800.01
11450.00		12214.00	13029.00	13843.00	14657.00	15471.00	16286.00	17100.00	17914.00	18729.00	19543.00	20357.00	21171.00	21986.00	22800.00	& OVER
11450.01	229	11450.01	12268.01	13086.01	13904.01	14721.01	15539.01	16357.01	17175.01	17993.01	18811.01	19629.01	20446.01	21264.01	22082.01	22900.01
11500.00		12268.00	13086.00	13904.00	14721.00	15539.00	16357.00	17175.00	17993.00	18811.00	19629.00	20446.00	21264.00	22082.00	22900.00	& OVER
11500.01	230	11500.01	12321.01	13143.01	13964.01	14786.01	15607.01	16429.01	17250.01	18071.01	18893.01	19714.01	20536.01	21357.01	22179.01	23000.01
11550.00		12321.00	13143.00	13964.00	14786.00	15607.00	16429.00	17250.00	18071.00	18893.00	19714.00	20536.00	21357.00	22179.00	23000.00	& OVER
11550.01	231	11550.01	12375.01	13200.01	14025.01	14850.01	15675.01	16500.01	17325.01	18150.01	18975.01	19800.01	20625.01	21450.01	22275.01	23100.01
11600.00		12375.00	13200.00	14025.00	14850.00	15675.00	16500.00	17325.00	18150.00	18975.00	19800.00	20625.00	21450.00	22275.00	23100.00	& OVER
11600.01	232	11600.01	12429.01	13257.01	14086.01	14914.01	15743.01	16571.01	17400.01	18229.01	19057.01	19886.01	20714.01	21543.01	22371.01	23200.01
11650.00		12429.00	13257.00	14086.00	14914.00	15743.00	16571.00	17400.00	18229.00	19057.00	19886.00	20714.00	21543.00	22371.00	23200.00	& OVER
11650.01	233	11650.01	12482.01	13314.01	14146.01	14979.01	15811.01	16643.01	17475.01	18307.01	19139.01	19971.01	20804.01	21636.01	22468.01	23300.01
11700.00		12482.00	13314.00	14146.00	14979.00	15811.00	16643.00	17475.00	18307.00	19139.00	19971.00	20804.00	21636.00	22468.00	23300.00	& OVER
11700.01	234	11700.01	12536.01	13371.01	14207.01	15043.01	15879.01	16714.01	17550.01	18386.01	19221.01	20057.01	20893.01	21729.01	22564.01	23400.01
11750.00		12536.00	13371.00	14207.00	15043.00	15879.00	16714.00	17550.00	18386.00	19221.00	20057.00	20893.00	21729.00	22564.00	23400.00	& OVER

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BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B 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
11750.01	235	11750.01	12589.01	13429.01	14268.01	15107.01	15946.01	16786.01	17625.01	18464.01	19304.01	20143.01	20982.01	21821.01	22661.01	23500.01
11800.00		12589.00	13429.00	14268.00	15107.00	15946.00	16786.00	17625.00	18464.00	19304.00	20143.00	20982.00	21821.00	22661.00	23500.00	& OVER
11800.01	236	11800.01	12643.01	13486.01	14329.01	15171.01	16014.01	16857.01	17700.01	18543.01	19386.01	20229.01	21071.01	21914.01	22757.01	23600.01
11850.00		12643.00	13486.00	14329.00	15171.00	16014.00	16857.00	17700.00	18543.00	19386.00	20229.00	21071.00	21914.00	22757.00	23600.00	& OVER
11850.01	237	11850.01	12696.01	13543.01	14389.01	15236.01	16082.01	16929.01	17775.01	18621.01	19468.01	20314.01	21161.01	22007.01	22854.01	23700.01
11900.00		12696.00	13543.00	14389.00	15236.00	16082.00	16929.00	17775.00	18621.00	19468.00	20314.00	21161.00	22007.00	22854.00	23700.00	& OVER
11900.01	238	11900.01	12750.01	13600.01	14450.01	15300.01	16150.01	17000.01	17850.01	18700.01	19550.01	20400.01	21250.01	22100.01	22950.01	23800.01
11950.00		12750.00	13600.00	14450.00	15300.00	16150.00	17000.00	17850.00	18700.00	19550.00	20400.00	21250.00	22100.00	22950.00	23800.00	& OVER
11950.01	239	11950.01	12804.01	13657.01	14511.01	15364.01	16218.01	17071.01	17925.01	18779.01	19632.01	20486.01	21339.01	22193.01	23046.01	23900.01
12000.00		12804.00	13657.00	14511.00	15364.00	16218.00	17071.00	17925.00	18779.00	19632.00	20486.00	21339.00	22193.00	23046.00	23900.00	& OVER
12000.01	240	12000.01	12857.01	13714.01	14571.01	15429.01	16286.01	17143.01	18000.01	18857.01	19714.01	20571.01	21429.01	22286.01	23143.01	24000.01
12050.00		12857.00	13714.00	14571.00	15429.00	16286.00	17143.00	18000.00	18857.00	19714.00	20571.00	21429.00	22286.00	23143.00	24000.00	& OVER
12050.01	241	12050.01	12911.01	13771.01	14632.01	15493.01	16354.01	17214.01	18075.01	18936.01	19796.01	20657.01	21518.01	22379.01	23239.01	24100.01
12100.00		12911.00	13771.00	14632.00	15493.00	16354.00	17214.00	18075.00	18936.00	19796.00	20657.00	21518.00	22379.00	23239.00	24100.00	& OVER
12100.01	242	12100.01	12964.01	13829.01	14693.01	15557.01	16421.01	17286.01	18150.01	19014.01	19879.01	20743.01	21607.01	22471.01	23336.01	24200.01
12150.00		12964.00	13829.00	14693.00	15557.00	16421.00	17286.00	18150.00	19014.00	19879.00	20743.00	21607.00	22471.00	23336.00	24200.00	& OVER
12150.01	243	12150.01	13018.01	13886.01	14754.01	15621.01	16489.01	17357.01	18225.01	19093.01	19961.01	20829.01	21696.01	22564.01	23432.01	24300.01
12200.00		13018.00	13886.00	14754.00	15621.00	16489.00	17357.00	18225.00	19093.00	19961.00	20829.00	21696.00	22564.00	23432.00	24300.00	& OVER
12200.01	244	12200.01	13071.01	13943.01	14814.01	15686.01	16557.01	17429.01	18300.01	19171.01	20043.01	20914.01	21786.01	22657.01	23529.01	24400.01
12250.00		13071.00	13943.00	14814.00	15686.00	16557.00	17429.00	18300.00	19171.00	20043.00	20914.00	21786.00	22657.00	23529.00	24400.00	& OVER
12250.01	245	12250.01	13125.01	14000.01	14875.01	15750.01	16625.01	17500.01	18375.01	19250.01	20125.01	21000.01	21875.01	22750.01	23625.01	24500.01
12300.00		13125.00	14000.00	14875.00	15750.00	16625.00	17500.00	18375.00	19250.00	20125.00	21000.00	21875.00	22750.00	23625.00	24500.00	& OVER
12300.01	246	12300.01	13179.01	14057.01	14936.01	15814.01	16693.01	17571.01	18450.01	19329.01	20207.01	21086.01	21964.01	22843.01	23721.01	24600.01
12350.00		13179.00	14057.00	14936.00	15814.00	16693.00	17571.00	18450.00	19329.00	20207.00	21086.00	21964.00	22843.00	23721.00	24600.00	& OVER
12350.01	247	12350.01	13232.01	14114.01	14996.01	15879.01	16761.01	17643.01	18525.01	19407.01	20289.01	21171.01	22054.01	22936.01	23818.01	24700.01
12400.00		13232.00	14114.00	14996.00	15879.00	16761.00	17643.00	18525.00	19407.00	20289.00	21171.00	22054.00	22936.00	23818.00	24700.00	& OVER
12400.01	248	12400.01	13286.01	14171.01	15057.01	15943.01	16829.01	17714.01	18600.01	19486.01	20371.01	21257.01	22143.01	23029.01	23914.01	24800.01
12450.00		13286.00	14171.00	15057.00	15943.00	16829.00	17714.00	18600.00	19486.00	20371.00	21257.00	22143.00	23029.00	23914.00	24800.00	& OVER
12450.01	249	12450.01	13339.01	14229.01	15118.01	16007.01	16896.01	17786.01	18675.01	19564.01	20454.01	21343.01	22232.01	23121.01	24011.01	24900.01
12500.00		13339.00	14229.00	15118.00	16007.00	16896.00	17786.00	18675.00	19564.00	20454.00	21343.00	22232.00	23121.00	24011.00	24900.00	& OVER
12500.01	250	12500.01	13393.01	14286.01	15179.01	16071.01	16964.01	17857.01	18750.01	19643.01	20536.01	21429.01	22321.01	23214.01	24107.01	25000.01
12550.00		13393.00	14286.00	15179.00	16071.00	16964.00	17857.00	18750.00	19643.00	20536.00	21429.00	22321.00	23214.00	24107.00	25000.00	& OVER
12550.01	251	12550.01	13446.01	14343.01	15239.01	16136.01	17032.01	17929.01	18825.01	19721.01	20618.01	21514.01	22411.01	23307.01	24204.01	25100.01
12600.00		13446.00	14343.00	15239.00	16136.00	17032.00	17929.00	18825.00	19721.00	20618.00	21514.00	22411.00	23307.00	24204.00	25100.00	& OVER
12600.01	252	12600.01	13500.01	14400.01	15300.01	16200.01	17100.01	18000.01	18900.01	19800.01	20700.01	21600.01	22500.01	23400.01	24300.01	25200.01
12650.00		13500.00	14400.00	15300.00	16200.00	17100.00	18000.00	18900.00	19800.00	20700.00	21600.00	22500.00	23400.00	24300.00	25200.00	& OVER
12650.01	253	12650.01	13554.01	14457.01	15361.01	16264.01	17168.01	18071.01	18975.01	19879.01	20782.01	21686.01	22589.01	23493.01	24396.01	25300.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B 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
12700.00		13554.00	14457.00	15361.00	16264.00	17168.00	18071.00	18975.00	19879.00	20782.00	21686.00	22589.00	23493.00	24396.00	25300.00	& OVER
12700.01	254	12700.01	13607.01	14514.01	15421.01	16329.01	17236.01	18143.01	19050.01	19957.01	20864.01	21771.01	22679.01	23586.01	24493.01	25400.01
12750.00		13607.00	14514.00	15421.00	16329.00	17236.00	18143.00	19050.00	19957.00	20864.00	21771.00	22679.00	23586.00	24493.00	25400.00	& OVER
12750.01	255	12750.01	13661.01	14571.01	15482.01	16393.01	17304.01	18214.01	19125.01	20036.01	20946.01	21857.01	22768.01	23679.01	24589.01	25500.01
12800.00		13661.00	14571.00	15482.00	16393.00	17304.00	18214.00	19125.00	20036.00	20946.00	21857.00	22768.00	23679.00	24589.00	25500.00	& OVER
12800.01	256	12800.01	13714.01	14629.01	15543.01	16457.01	17371.01	18286.01	19200.01	20114.01	21029.01	21943.01	22857.01	23771.01	24686.01	25600.01
12850.00		13714.00	14629.00	15543.00	16457.00	17371.00	18286.00	19200.00	20114.00	21029.00	21943.00	22857.00	23771.00	24686.00	25600.00	& OVER
12850.01	257	12850.01	13768.01	14686.01	15604.01	16521.01	17439.01	18357.01	19275.01	20193.01	21111.01	22029.01	22946.01	23864.01	24782.01	25700.01
12900.00		13768.00	14686.00	15604.00	16521.00	17439.00	18357.00	19275.00	20193.00	21111.00	22029.00	22946.00	23864.00	24782.00	25700.00	& OVER
12900.01	258	12900.01	13821.01	14743.01	15664.01	16586.01	17507.01	18429.01	19350.01	20271.01	21193.01	22114.01	23036.01	23957.01	24879.01	25800.01
12950.00		13821.00	14743.00	15664.00	16586.00	17507.00	18429.00	19350.00	20271.00	21193.00	22114.00	23036.00	23957.00	24879.00	25800.00	& OVER
12950.01	259	12950.01	13875.01	14800.01	15725.01	16650.01	17575.01	18500.01	19425.01	20350.01	21275.01	22200.01	23125.01	24050.01	24975.01	25900.01
13000.00		13875.00	14800.00	15725.00	16650.00	17575.00	18500.00	19425.00	20350.00	21275.00	22200.00	23125.00	24050.00	24975.00	25900.00	& OVER
13000.01	260	13000.01	13929.01	14857.01	15786.01	16714.01	17643.01	18571.01	19500.01	20429.01	21357.01	22286.01	23214.01	24143.01	25071.01	26000.01
13050.00		13929.00	14857.00	15786.00	16714.00	17643.00	18571.00	19500.00	20429.00	21357.00	22286.00	23214.00	24143.00	25071.00	26000.00	& OVER
13050.01	261	13050.01	13982.01	14914.01	15846.01	16779.01	17711.01	18643.01	19575.01	20507.01	21439.01	22371.01	23304.01	24236.01	25168.01	26100.01
13100.00		13982.00	14914.00	15846.00	16779.00	17711.00	18643.00	19575.00	20507.00	21439.00	22371.00	23304.00	24236.00	25168.00	26100.00	& OVER
13100.01	262	13100.01	14036.01	14971.01	15907.01	16843.01	17779.01	18714.01	19650.01	20586.01	21521.01	22457.01	23393.01	24329.01	25264.01	26200.01
13150.00		14036.00	14971.00	15907.00	16843.00	17779.00	18714.00	19650.00	20586.00	21521.00	22457.00	23393.00	24329.00	25264.00	26200.00	& OVER
13150.01	263	13150.01	14089.01	15029.01	15968.01	16907.01	17846.01	18786.01	19725.01	20664.01	21604.01	22543.01	23482.01	24421.01	25361.01	26300.01
13200.00		14089.00	15029.00	15968.00	16907.00	17846.00	18786.00	19725.00	20664.00	21604.00	22543.00	23482.00	24421.00	25361.00	26300.00	& OVER
13200.01	264	13200.01	14143.01	15086.01	16029.01	16971.01	17914.01	18857.01	19800.01	20743.01	21686.01	22629.01	23571.01	24514.01	25457.01	26400.01
13250.00		14143.00	15086.00	16029.00	16971.00	17914.00	18857.00	19800.00	20743.00	21686.00	22629.00	23571.00	24514.00	25457.00	26400.00	& OVER
13250.01	265	13250.01	14196.01	15143.01	16089.01	17036.01	17982.01	18929.01	19875.01	20821.01	21768.01	22714.01	23661.01	24607.01	25554.01	26500.01
13300.00		14196.00	15143.00	16089.00	17036.00	17982.00	18929.00	19875.00	20821.00	21768.00	22714.00	23661.00	24607.00	25554.00	26500.00	& OVER
13300.01	266	13300.01	14250.01	15200.01	16150.01	17100.01	18050.01	19000.01	19950.01	20900.01	21850.01	22800.01	23750.01	24700.01	25650.01	26600.01
13350.00		14250.00	15200.00	16150.00	17100.00	18050.00	19000.00	19950.00	20900.00	21850.00	22800.00	23750.00	24700.00	25650.00	26600.00	& OVER
13350.01	267	13350.01	14304.01	15257.01	16211.01	17164.01	18118.01	19071.01	20025.01	20979.01	21932.01	22886.01	23839.01	24793.01	25746.01	26700.01
13400.00		14304.00	15257.00	16211.00	17164.00	18118.00	19071.00	20025.00	20979.00	21932.00	22886.00	23839.00	24793.00	25746.00	26700.00	& OVER
13400.01	268	13400.01	14357.01	15314.01	16271.01	17229.01	18186.01	19143.01	20100.01	21057.01	22014.01	22971.01	23929.01	24886.01	25843.01	26800.01
13450.00		14357.00	15314.00	16271.00	17229.00	18186.00	19143.00	20100.00	21057.00	22014.00	22971.00	23929.00	24886.00	25843.00	26800.00	& OVER
13450.01	269	13450.01	14411.01	15371.01	16332.01	17293.01	18254.01	19214.01	20175.01	21136.01	22096.01	23057.01	24018.01	24979.01	25939.01	26900.01
13500.00		14411.00	15371.00	16332.00	17293.00	18254.00	19214.00	20175.00	21136.00	22096.00	23057.00	24018.00	24979.00	25939.00	26900.00	& OVER
13500.01	270	13500.01	14464.01	15429.01	16393.01	17357.01	18321.01	19286.01	20250.01	21214.01	22179.01	23143.01	24107.01	25071.01	26036.01	27000.01
13550.00		14464.00	15429.00	16393.00	17357.00	18321.00	19286.00	20250.00	21214.00	22179.00	23143.00	24107.00	25071.00	26036.00	27000.00	& OVER
13550.01	271	13550.01	14518.01	15488.01	16454.01	17421.01	18389.01	19357.01	20325.01	21293.01	22261.01	23229.01	24196.01	25164.01	26132.01	27100.01
13600.00		14518.00	15488.00	16454.00	17421.00	18389.00	19357.00	20325.00	21293.00	22261.00	23229.00	24196.00	25164.00	26132.00	27100.00	& OVER

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BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B 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
13600.01	272	13600.01	14571.01	15543.01	16514.01	17486.01	18457.01	19429.01	20400.01	21371.01	22343.01	23314.01	24286.01	25257.01	26229.01	27200.01
13650.00		14571.00	15543.00	16514.00	17486.00	18457.00	19429.00	20400.00	21371.00	22343.00	23314.00	24286.00	25257.00	26229.00	27200.00	& OVER
13650.01	273	13650.01	14625.01	15600.01	16575.01	17550.01	18525.01	19500.01	20475.01	21450.01	22425.01	23400.01	24375.01	25350.01	26325.01	27300.01
13700.00		14625.00	15600.00	16575.00	17550.00	18525.00	19500.00	20475.00	21450.00	22425.00	23400.00	24375.00	25350.00	26325.00	27300.00	& OVER
13700.01	274	13700.01	14679.01	15657.01	16636.01	17614.01	18593.01	19571.01	20550.01	21529.01	22507.01	23486.01	24464.01	25443.01	26421.01	27400.01
13750.00		14679.00	15657.00	16636.00	17614.00	18593.00	19571.00	20550.00	21529.00	22507.00	23486.00	24464.00	25443.00	26421.00	27400.00	& OVER
13750.01	275	13750.01	14732.01	15714.01	16696.01	17679.01	18661.01	19643.01	20625.01	21607.01	22589.01	23571.01	24554.01	25536.01	26518.01	27500.01
13800.00		14732.00	15714.00	16696.00	17679.00	18661.00	19643.00	20625.00	21607.00	22589.00	23571.00	24554.00	25536.00	26518.00	27500.00	& OVER
13800.01	276	13800.01	14786.01	15771.01	16757.01	17743.01	18729.01	19714.01	20700.01	21686.01	22671.01	23657.01	24643.01	25629.01	26614.01	27600.01
13850.00		14786.00	15771.00	16757.00	17743.00	18729.00	19714.00	20700.00	21686.00	22671.00	23657.00	24643.00	25629.00	26614.00	27600.00	& OVER
13850.01	277	13850.01	14839.01	15829.01	16818.01	17807.01	18796.01	19786.01	20775.01	21764.01	22754.01	23743.01	24732.01	25721.01	26711.01	27700.01
13900.00		14839.00	15829.00	16818.00	17807.00	18796.00	19786.00	20775.00	21764.00	22754.00	23743.00	24732.00	25721.00	26711.00	27700.00	& OVER
13900.01	278	13900.01	14893.01	15886.01	16879.01	17871.01	18864.01	19857.01	20850.01	21843.01	22836.01	23829.01	24821.01	25814.01	26807.01	27800.01
13950.00		14893.00	15886.00	16879.00	17871.00	18864.00	19857.00	20850.00	21843.00	22836.00	23829.00	24821.00	25814.00	26807.00	27800.00	& OVER
13950.01	279	13950.01	14946.01	15943.01	16939.01	17936.01	18932.01	19929.01	20925.01	21921.01	22918.01	23914.01	24911.01	25907.01	26904.01	27900.01
14000.00		14946.00	15943.00	16939.00	17936.00	18932.00	19929.00	20925.00	21921.00	22918.00	23914.00	24911.00	25907.00	26904.00	27900.00	& OVER
14000.01	280	14000.01	15000.01	16000.01	17000.01	18000.01	19000.01	20000.01	21000.01	22000.01	23000.01	24000.01	25000.01	26000.01	27000.01	28000.01
14050.00		15000.00	16000.00	17000.00	18000.00	19000.00	20000.00	21000.00	22000.00	23000.00	24000.00	25000.00	26000.00	27000.00	28000.00	& OVER
14050.01	281	14050.01	15054.01	16057.01	17061.01	18064.01	19068.01	20071.01	21075.01	22079.01	23082.01	24086.01	25089.01	26093.01	27096.01	28100.01
14100.00		15054.00	16057.00	17061.00	18064.00	19068.00	20071.00	21075.00	22079.00	23082.00	24086.00	25089.00	26093.00	27096.00	28100.00	& OVER
14100.01	282	14100.01	15107.01	16114.01	17121.01	18129.01	19136.01	20143.01	21150.01	22157.01	23164.01	24171.01	25179.01	26186.01	27193.01	28200.01
14150.00		15107.00	16114.00	17121.00	18129.00	19136.00	20143.00	21150.00	22157.00	23164.00	24171.00	25179.00	26186.00	27193.00	28200.00	& OVER
14150.01	283	14150.01	15161.01	16171.01	17182.01	18193.01	19204.01	20214.01	21225.01	22236.01	23246.01	24257.01	25268.01	26279.01	27289.01	28300.01
14200.00		15161.00	16171.00	17182.00	18193.00	19204.00	20214.00	21225.00	22236.00	23246.00	24257.00	25268.00	26279.00	27289.00	28300.00	& OVER
14200.01	284	14200.01	15214.01	16229.01	17243.01	18257.01	19271.01	20286.01	21300.01	22314.01	23329.01	24343.01	25357.01	26371.01	27386.01	28400.01
14250.00		15214.00	16229.00	17243.00	18257.00	19271.00	20286.00	21300.00	22314.00	23329.00	24343.00	25357.00	26371.00	27386.00	28400.00	& OVER
14250.01	285	14250.01	15268.01	16286.01	17304.01	18321.01	19339.01	20357.01	21375.01	22393.01	23411.01	24429.01	25446.01	26464.01	27482.01	28500.01
14300.00		15268.00	16286.00	17304.00	18321.00	19339.00	20357.00	21375.00	22393.00	23411.00	24429.00	25446.00	26464.00	27482.00	28500.00	& OVER
14300.01	286	14300.01	15321.01	16343.01	17364.01	18386.01	19407.01	20429.01	21450.01	22471.01	23493.01	24514.01	25536.01	26557.01	27579.01	28600.01
14350.00		15321.00	16343.00	17364.00	18386.00	19407.00	20429.00	21450.00	22471.00	23493.00	24514.00	25536.00	26557.00	27579.00	28600.00	& OVER
14350.01	287	14350.01	15375.01	16400.01	17425.01	18450.01	19475.01	20500.01	21525.01	22550.01	23575.01	24600.01	25625.01	26650.01	27675.01	28700.01
14400.00		15375.00	16400.00	17425.00	18450.00	19475.00	20500.00	21525.00	22550.00	23575.00	24600.00	25625.00	26650.00	27675.00	28700.00	& OVER
14400.01	288	14400.01	15429.01	16457.01	17486.01	18514.01	19543.01	20571.01	21600.01	22629.01	23657.01	24686.01	25714.01	26743.01	27771.01	28800.01
14450.00		15429.00	16457.00	17486.00	18514.00	19543.00	20571.00	21600.00	22629.00	23657.00	24686.00	25714.00	26743.00	27771.00	28800.00	& OVER
14450.01	289	14450.01	15482.01	16514.01	17546.01	18579.01	19611.01	20643.01	21675.01	22707.01	23739.01	24771.01	25804.01	26836.01	27868.01	28900.01
14500.00		15482.00	16514.00	17546.00	18579.00	19611.00	20643.00	21675.00	22707.00	23739.00	24771.00	25804.00	26836.00	27868.00	28900.00	& OVER
14500.01	290	14500.01	15536.01	16571.01	17607.01	18643.01	19679.01	20714.01	21750.01	22786.01	23821.01	24857.01	25893.01	26929.01	27964.01	29000.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B 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
14550.00		15536.00	16571.00	17607.00	18643.00	19679.00	20714.00	21750.00	22786.00	23821.00	24857.00	25893.00	26929.00	27964.00	29000.00	& OVER
14550.01	291	14550.01	15589.01	16629.01	17668.01	18707.01	19746.01	20786.01	21825.01	22864.01	23904.01	24943.01	25982.01	27021.01	28061.01	29100.01
14600.00		15589.00	16629.00	17668.00	18707.00	19746.00	20786.00	21825.00	22864.00	23904.00	24943.00	25982.00	27021.00	28061.00	29100.00	& OVER
14600.01	292	14600.01	15643.01	16686.01	17729.01	18771.01	19814.01	20857.01	21900.01	22943.01	23986.01	25029.01	26071.01	27114.01	28157.01	29200.01
14650.00		15643.00	16686.00	17729.00	18771.00	19814.00	20857.00	21900.00	22943.00	23986.00	25029.00	26071.00	27114.00	28157.00	29200.00	& OVER
14650.01	293	14650.01	15696.01	16743.01	17789.01	18836.01	19882.01	20929.01	21975.01	23021.01	24068.01	25114.01	26161.01	27207.01	28254.01	29300.01
14700.00		15696.00	16743.00	17789.00	18836.00	19882.00	20929.00	21975.00	23021.00	24068.00	25114.00	26161.00	27207.00	28254.00	29300.00	& OVER
14700.01	294	14700.01	15750.01	16800.01	17850.01	18900.01	19950.01	21000.01	22050.01	23100.01	24150.01	25200.01	26250.01	27300.01	28350.01	29400.01
14750.00		15750.00	16800.00	17850.00	18900.00	19950.00	21000.00	22050.00	23100.00	24150.00	25200.00	26250.00	27300.00	28350.00	29400.00	& OVER
14750.01	295	14750.01	15804.01	16857.01	17911.01	18964.01	20018.01	21071.01	22125.01	23179.01	24232.01	25286.01	26339.01	27393.01	28446.01	29500.01
14800.00		15804.00	16857.00	17911.00	18964.00	20018.00	21071.00	22125.00	23179.00	24232.00	25286.00	26339.00	27393.00	28446.00	29500.00	& OVER
14800.01	296	14800.01	15857.01	16914.01	17971.01	19029.01	20086.01	21143.01	22200.01	23257.01	24314.01	25371.01	26429.01	27486.01	28543.01	29600.01
14850.00		15857.00	16914.00	17971.00	19029.00	20086.00	21143.00	22200.00	23257.00	24314.00	25371.00	26429.00	27486.00	28543.00	29600.00	& OVER
14850.01	297	14850.01	15911.01	16971.01	18032.01	19093.01	20154.01	21214.01	22275.01	23336.01	24396.01	25457.01	26518.01	27579.01	28639.01	29700.01
14900.00		15911.00	16971.00	18032.00	19093.00	20154.00	21214.00	22275.00	23336.00	24396.00	25457.00	26518.00	27579.00	28639.00	29700.00	& OVER
14900.01	298	14900.01	15964.01	17029.01	18093.01	19157.01	20221.01	21286.01	22350.01	23414.01	24479.01	25543.01	26607.01	27671.01	28736.01	29800.01
14950.00		15964.00	17029.00	18093.00	19157.00	20221.00	21286.00	22350.00	23414.00	24479.00	25543.00	26607.00	27671.00	28736.00	29800.00	& OVER
14950.01	299	14950.01	16018.01	17086.01	18154.01	19221.01	20289.01	21357.01	22425.01	23493.01	24561.01	25629.01	26696.01	27764.01	28832.01	29900.01
15000.00		16018.00	17086.00	18154.00	19221.00	20289.00	21357.00	22425.00	23493.00	24561.00	25629.00	26696.00	27764.00	28832.00	29900.00	& OVER
15000.01	300	15000.01	16071.01	17143.01	18214.01	19286.01	20357.01	21429.01	22500.01	23571.01	24643.01	25714.01	26786.01	27857.01	28929.01	30000.01
15050.00		16071.00	17143.00	18214.00	19286.00	20357.00	21429.00	22500.00	23571.00	24643.00	25714.00	26786.00	27857.00	28929.00	30000.00	& OVER
15050.01	301	15050.01	16125.01	17200.01	18275.01	19350.01	20425.01	21500.01	22575.01	23650.01	24725.01	25800.01	26875.01	27950.01	29025.01	30100.01
15100.00		16125.00	17200.00	18275.00	19350.00	20425.00	21500.00	22575.00	23650.00	24725.00	25800.00	26875.00	27950.00	29025.00	30100.00	& OVER
15100.01	302	15100.01	16179.01	17257.01	18336.01	19414.01	20493.01	21571.01	22650.01	23729.01	24807.01	25886.01	26964.01	28043.01	29121.01	30200.01
15150.00		16179.00	17257.00	18336.00	19414.00	20493.00	21571.00	22650.00	23729.00	24807.00	25886.00	26964.00	28043.00	29121.00	30200.00	& OVER
15150.01	303	15150.01	16232.01	17314.01	18396.01	19479.01	20561.01	21643.01	22725.01	23807.01	24889.01	25971.01	27054.01	28136.01	29218.01	30300.01
15200.00		16232.00	17314.00	18396.00	19479.00	20561.00	21643.00	22725.00	23807.00	24889.00	25971.00	27054.00	28136.00	29218.00	30300.00	& OVER
15200.01	304	15200.01	16286.01	17371.01	18457.01	19543.01	20629.01	21714.01	22800.01	23886.01	24971.01	26057.01	27143.01	28229.01	29314.01	30400.01
15250.00		16286.00	17371.00	18457.00	19543.00	20629.00	21714.00	22800.00	23886.00	24971.00	26057.00	27143.00	28229.00	29314.00	30400.00	& OVER
15250.01	305	15250.01	16339.01	17429.01	18518.01	19607.01	20696.01	21786.01	22875.01	23964.01	25054.01	26143.01	27232.01	28321.01	29411.01	30500.01
15300.00		16339.00	17429.00	18518.00	19607.00	20696.00	21786.00	22875.00	23964.00	25054.00	26143.00	27232.00	28321.00	29411.00	30500.00	& OVER
15300.01	306	15300.01	16393.01	17486.01	18579.01	19671.01	20764.01	21857.01	22950.01	24043.01	25136.01	26229.01	27321.01	28414.01	29507.01	30600.01
15350.00		16393.00	17486.00	18579.00	19671.00	20764.00	21857.00	22950.00	24043.00	25136.00	26229.00	27321.00	28414.00	29507.00	30600.00	& OVER
15350.01	307	15350.01	16446.01	17543.01	18639.01	19736.01	20832.01	21929.01	23025.01	24121.01	25218.01	26314.01	27411.01	28507.01	29604.01	30700.01
15400.00		16446.00	17543.00	18639.00	19736.00	20832.00	21929.00	23025.00	24121.00	25218.00	26314.00	27411.00	28507.00	29604.00	30700.00	& OVER
15400.01	308	15400.01	16500.01	17600.01	18700.01	19800.01	20900.01	22000.01	23100.01	24200.01	25300.01	26400.01	27500.01	28600.01	29700.01	30800.01
15450.00		16500.00	17600.00	18700.00	19800.00	20900.00	22000.00	23100.00	24200.00	25300.00	26400.00	27500.00	28600.00	29700.00	30800.00	& OVER

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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
15450.01 15500.00	309	15450.01 18554.00	16554.01 17657.00	17657.01 18761.00	18761.01 19864.00	19864.01 20968.00	20968.01 22071.00	22071.01 23175.00	23175.01 24279.00	24279.01 25382.00	25382.01 26486.00	26486.01 27589.00	27589.01 28693.00	28693.01 29796.00	29796.01 30900.00	30900.01 & OVER
15500.01 15550.00	310	15500.01 16607.00	16607.01 17714.00	17714.01 18821.00	18821.01 19929.00	19929.01 21036.00	21036.01 22143.00	22143.01 23250.00	23250.01 24357.00	24357.01 25464.00	25464.01 26571.00	26571.01 27679.00	27679.01 28786.00	28786.01 29893.00	29893.01 31000.00	31000.01 & OVER
15550.01 15600.00	311	15550.01 16661.00	16661.01 17771.00	17771.01 18882.00	18882.01 19993.00	19993.01 21104.00	21104.01 22214.00	22214.01 23325.00	23325.01 24436.00	24436.01 25546.00	25546.01 26657.00	26657.01 27768.00	27768.01 28879.00	28879.01 29989.00	29989.01 31100.00	31100.01 & OVER
15600.01 15650.00	312	15600.01 16714.00	16714.01 17829.00	17829.01 18943.00	18943.01 20057.00	20057.01 21171.00	21171.01 22286.00	22286.01 23400.00	23400.01 24514.00	24514.01 25629.00	25629.01 26743.00	26743.01 27857.00	27857.01 28971.00	28971.01 30086.00	30086.01 31200.00	31200.01 & OVER
15650.01 15700.00	313	15650.01 16768.00	16768.01 17886.00	17886.01 19004.00	19004.01 20121.00	20121.01 21239.00	21239.01 22357.00	22357.01 23475.00	23475.01 24593.00	24593.01 25711.00	25711.01 26829.00	26829.01 27946.00	27946.01 29064.00	29064.01 30182.00	30182.01 31300.00	31300.01 & OVER
15700.01 15750.00	314	15700.01 16821.00	16821.01 17943.00	17943.01 19064.00	19064.01 20186.00	20186.01 21307.00	21307.01 22429.00	22429.01 23550.00	23550.01 24671.00	24671.01 25793.00	25793.01 26914.00	26914.01 28036.00	28036.01 29157.00	29157.01 30279.00	30279.01 31400.00	31400.01 & OVER
15750.01 15800.00	315	15750.01 16875.00	16875.01 18000.00	18000.01 19125.00	19125.01 20250.00	20250.01 21375.00	21375.01 22500.00	22500.01 23625.00	23625.01 24750.00	24750.01 25875.00	25875.01 27000.00	27000.01 28125.00	28125.01 29250.00	29250.01 30375.00	30375.01 31500.00	31500.01 & OVER
15800.01 15850.00	316	15800.01 16929.00	16929.01 18057.00	18057.01 19186.00	19186.01 20314.00	20314.01 21443.00	21443.01 22571.00	22571.01 23700.00	23700.01 24829.00	24829.01 25957.00	25957.01 27086.00	27086.01 28214.00	28214.01 29343.00	29343.01 30471.00	30471.01 31600.00	31600.01 & OVER
15850.01 15900.00	317	15850.01 16982.00	16982.01 18114.00	18114.01 19246.00	19246.01 20379.00	20379.01 21511.00	21511.01 22643.00	22643.01 23775.00	23775.01 24907.00	24907.01 26039.00	26039.01 27171.00	27171.01 28304.00	28304.01 29436.00	29436.01 30568.00	30568.01 31700.00	31700.01 & OVER
15900.01 15950.00	318	15900.01 17036.00	17036.01 18171.00	18171.01 19307.00	19307.01 20443.00	20443.01 21579.00	21579.01 22714.00	22714.01 23850.00	23850.01 24986.00	24986.01 26121.00	26121.01 27257.00	27257.01 28393.00	28393.01 29529.00	29529.01 30664.00	30664.01 31800.00	31800.01 & OVER
15950.01 16000.00	319	15950.01 17089.00	17089.01 18229.00	18229.01 19368.00	19368.01 20507.00	20507.01 21646.00	21646.01 22786.00	22786.01 23925.00	23925.01 25064.00	25064.01 26204.00	26204.01 27343.00	27343.01 28482.00	28482.01 29621.00	29621.01 30761.00	30761.01 31900.00	31900.01 & OVER
16000.01 16050.00	320	16000.01 17143.00	17143.01 18286.00	18286.01 19429.00	19429.01 20571.00	20571.01 21714.00	21714.01 22857.00	22857.01 24000.00	24000.01 25143.00	25143.01 26286.00	26286.01 27429.00	27429.01 28571.00	28571.01 29714.00	29714.01 30857.00	30857.01 32000.00	32000.01 & OVER
16050.01 16100.00	321	16050.01 17196.00	17196.01 18343.00	18343.01 19489.00	19489.01 20636.00	20636.01 21782.00	21782.01 22929.00	22929.01 24075.00	24075.01 25221.00	25221.01 26368.00	26368.01 27514.00	27514.01 28661.00	28661.01 29807.00	29807.01 30954.00	30954.01 32100.00	32100.01 & OVER
16100.01 16150.00	322	16100.01 17250.00	17250.01 18400.00	18400.01 19550.00	19550.01 20700.00	20700.01 21850.00	21850.01 23000.00	23000.01 24150.00	24150.01 25300.00	25300.01 26450.00	26450.01 27600.00	27600.01 28750.00	28750.01 29900.00	29900.01 31050.00	31050.01 32200.00	32200.01 & OVER
16150.01 16200.00	323	16150.01 17304.00	17304.01 18457.00	18457.01 19611.00	19611.01 20764.00	20764.01 21918.00	21918.01 23071.00	23071.01 24225.00	24225.01 25379.00	25379.01 26532.00	26532.01 27686.00	27686.01 28839.00	28839.01 29993.00	29993.01 31146.00	31146.01 32300.00	32300.01 & OVER
16200.01 16250.00	324	16200.01 17357.00	17357.01 18514.00	18514.01 19671.00	19671.01 20829.00	20829.01 21986.00	21986.01 23143.00	23143.01 24300.00	24300.01 25457.00	25457.01 26614.00	26614.01 27771.00	27771.01 28929.00	28929.01 30086.00	30086.01 31243.00	31243.01 32400.00	32400.01 & OVER
16250.01 16300.00	325	16250.01 17411.00	17411.01 18571.00	18571.01 19732.00	19732.01 20893.00	20893.01 22054.00	22054.01 23214.00	23214.01 24375.00	24375.01 25536.00	25536.01 26696.00	26696.01 27857.00	27857.01 29018.00	29018.01 30179.00	30179.01 31339.00	31339.01 32500.00	32500.01 & OVER
16300.01 & OVER	326	16300.01 17464.00	17464.01 18629.00	18629.01 19793.00	19793.01 20957.00	20957.01 22121.00	22121.01 23286.00	23286.01 24450.00	24450.01 25614.00	25614.01 26779.00	26779.01 27943.00	27943.01 29107.00	29107.01 30271.00	30271.01 31436.00	31436.01 32600.00	32600.01 & OVER

