

TABLE OF TABLES

CHAPTER 1 – COVERAGE

State Coverage Results from Changes in Federal UI Laws	1-2
Employers	
Definition of Employer	1-3
Agricultural Labor Provisions.....	1-4
Domestic Service Provisions.....	1-6
Employer-Employee Relationship	
Employee: Workers Considered Employees Unless.....	1-6
Employment	
Significant Miscellaneous Employment Exclusions.....	1-10
Student Employment Excluded from Coverage.....	1-11
Coverage of Officers of Corporations	
Corporate Officers.....	1-12
Coverage by Reason of a Federal Requirement	
Nonprofit Organizations.....	1-14
State and Local Governments	1-15

CHAPTER 2 – FINANCING

State Taxes and Other State Revenues	
Taxable Wage Bases	2-4
Computation of Flexible Taxable Wage Bases.....	2-5
Experience Rating	
Reserve-Ratio Formula	2-7
Benefit-Ratio Formula	2-8
Benefit-Wage-Ratio Formula.....	2-9
Charging Methods	
Charging Most Recent or Principal Employer.....	2-10
Charging Base-Period Employers in Inverse Chronological Order.....	2-11
Charging in Proportion to Base-Period Wages	2-11
Non-charging of Benefits	
Benefits Excluded from Charging.....	2-13
Reduced Rates	
Fund Requirements and Range of Rates	2-16
UI Solvency Taxes	2-19
Taxes for Socialized Costs/Negative Balance Employers	2-20
Computation Date, Fund Trigger Date and Effective Date.....	2-21
Rate Reduction through Voluntary Contributions	2-24
Transfer of Employers' Experience	

Transfer of Experience for Employer Rates.....	2-25
Surtaxes	
Loan and Interest Repayment Surtaxes.....	2-28
Reserve Surtaxes	2-29
Surtaxes for UI Administration or Non-UI Purposes.....	2-30
Special Provisions for Financing Benefits Paid to Employers of Nonprofit Organizations, State and Local Governments, and Indian Tribes	
Financing Provisions for Governmental Entities	2-32
Bond or Deposit Required of Employers Electing Reimbursing	2-35

CHAPTER 3 – MONETARY ENTITLEMENT

Base Period and Benefit Year	
When Benefit Year Begins – Other than a Week a First Claim is Filed.....	3-1
Alternative and Extended Base Periods	3-2
Qualifying Wages or Employment	
Multiple of Weekly Benefit Amount/High Quarter	3-4
Flat Qualifying Formula.....	3-5
Weeks/Hours Qualifying Formula	3-6
Qualifying for a Second Benefit Year	
Wages Needed to Establish New Benefit Year.....	3-6
Weekly Benefit Amount	
High-Quarter Formula.....	3-9
Multi-Quarter Formula.....	3-11
Annual-Wage Formula.....	3-12
Average-Weekly-Wage Formula	3-13
Automatic Adjustment to Benefits Amounts	3-13
Waiting Period	
Initial Waiting Period in Weeks.....	3-15
States with no Waiting Periods	3-16
Benefits for Partial Unemployment	
Partial Unemployment	3-17
Dependents’ Allowances	
Definition of Dependent.....	3-20
Amount of Weekly Dependents’ Allowances.....	3-21
Duration of Benefits	
How States Determine Duration	3-23
Minimum Benefits - States with Uniform Duration for All Claimants	3-24
Minimum Benefits – States with Varying Duration	3-25
Maximum Benefits – States with Uniform Duration	3-25
Maximum Benefits – States with Variable Duration	3-26
Seasonal Employment and Benefits	
Seasonal Wage-Credits Available Only During Season	3-29
Other Seasonal Provisions	3-29

Deductions and Withholding from Benefits	
States with Authority to Deduct Food Stamp Over-Issuances.....	3-30
Withholding State and Local Income Tax at Claimant Option.....	3-31

CHAPTER 4 – EXTENSIONS AND SPECIAL PROGRAMS

Programs for Extended Duration	
Additional Benefits	4-1
Federal-State Extended Benefits (EB)	
Optional Triggers for EB	4-3
States Reducing EB Payable Pursuant to a Sequester Order	4-3
Alternative Use & Disaster Programs	
States with Worksharing Programs.....	4-5
Self-Employment Assistance (SEA) Programs	
States with SEA Programs	4-6

CHAPTER 5 – NONMONETARY ELIGIBILITY

Separations	
Voluntary Leaving – Good Cause.....	5-2
Family Obligations – Disqualification.....	5-4
Temporary Workers	5-6
Voluntary Leaving – Disqualification.....	5-7
States with Drug and/or Alcohol Provisions.....	5-10
Discharge for Misconduct – Disqualification	5-11
Gross Misconduct – Disqualification.....	5-14
Labor Disputes	
Period of Denial and Workers Excluded.....	5-17
Nonseparations	
Special Provision for Illness or Disability	5-20
Availability of Part-Time Workers	5-22
Refusal of Suitable Work – Disqualification	5-25
Special Groups	
Special Provisions for Students.....	5-28
Deductible Income	
Wages in Lieu of Notice and Dismissal Payments	5-31
Worker’s Compensation	5-32
Holiday Pay, Back Pay and Vacation Pay	5-32
Effect of Retirement Payments	5-35
Effect of Social Security Payments.....	5-36

CHAPTER 6 – OVERPAYMENTS

Criminal Penalties	
Penalties for Fraudulent Misrepresentation	6-2
Disqualification for Misrepresentation	6-6

CHAPTER 7 – APPEALS

Fist and Second Stage Appeals	
Time Limitations for Appeal and Appeals Bodies.....	7-2
Judicial Review.....	7-4

CHAPTER 8 – TEMPORARY DISABILITY INSURANCE

Benefit Year and Base Period.....	8-4
Qualifying Wages or Employment	8-5
Weekly Benefit Amount and Duration of Benefits.....	8-5
Waiting Period	8-6
Part Weeks of Disability	8-6