CHAPTER 5

NONMONETARY ELIGIBILITY

IN GENERAL

Along with monetary requirements, each state's UI law requires workers to meet nonmonetary requirements. Federal law mandates some of these requirements. The general rule is that workers must have lost their jobs through no fault of their own and must be able, available, and actively seeking work. By examining the worker's current attachment to the labor force, these provisions delineate the type of risk covered by UI law – primarily, unemployment caused by economic conditions.

This chapter is organized from the perspective of a worker experiencing the claim process. First, the state would determine if there are any issues related to the worker becoming unemployed. Second, issues concerning week-to-week eligibility would be explored. Third, the state would examine whether the worker received any "deductible income" causing a reduction in benefits payable.

Caution: Nonmonetary requirements are, in large part, based on how a state interprets its law. Two states may have identical laws, but may interpret them quite differently.

Usage Note: There is often a distinction between issues that result in disqualification and issues that result in weeks of ineligibility. A disqualified worker has no right to benefits until s/he requalifies, usually by obtaining new work or by serving a set disqualification period. In some cases, benefits and wage credits may be reduced. An ineligible worker is prohibited from receiving benefits until the condition causing the ineligibility ceases to exist. Eligibility issues are generally determined on a week-to-week basis.

SEPARATIONS

VOLUNTARILY LEAVING WORK—Since the UI program is designed to compensate wage loss due to lack of work, voluntarily leaving work without good cause is an obvious reason for disqualification from benefits. All states have such provisions.

In most states, disqualification is based on the circumstances of separation from the most recent employment. These disqualification provisions may be phrased in terms such as "has left his most recent work voluntarily without good cause." In a few states, the agency looks to the causes of all separations within a specified period. A worker who is not disqualified for leaving work voluntarily with good cause is not necessarily eligible to receive benefits. For example, if the worker left because of illness or to take care of a family member who is ill, the worker may not be able to or available for work. This ineligibility would generally last only until the individual was again able and available.

Good Cause for Voluntarily Leaving—In all states, workers who leave their work voluntarily must have good cause if they are not to be disqualified.

In many states, good cause is explicitly restricted to good cause connected with the work, attributable to the employer, or involving fault on the part of the employer. However, in a state where good cause is not explicitly linked to the work, the state may interpret its law to include good personal cause or it may limit it to good cause related to work. Since a state law limiting good cause to the work is more restrictive, it may contain specific exceptions that are not necessary in states recognizing good personal cause. (For example, an explicit provision not disqualifying a person who quits to accompany a spouse to a new job might not be necessary in a state which recognizes good personal cause; it would be necessary in a state restricting good cause to that related to the work.)

The following table identifies states that restrict good cause for quitting to reasons connected to work.

Table	e 5-1: VOLUNTA	RILY LEAVING	– MUST BE CO	NNECTED TO V	VORK
State	Basis	State	Basis	State	Basis
AL	L	AZ	L	AR	L
CO	L	CT	L	DE	L
DC	L	FL	L	GA	L
ID	L, R	IL	L	IN	L
IA	L	KS	L	KY	L
LA	L	ME	L, R	MD	I
MA	L	MI	L	MN	L
MO	L	MT	L, R	NE	L
NH	L	NJ	L, R	NM	L
NC	L	ND	L	OK	L
PR	I	SC	I	SD	I
TN	L	TX	L	VT	L
WA	L	WV	L	WI	I
WY	L				
KEY: L = law	R = regulation	I = interpretation			

The following table indicates common "good cause" provisions. Other provisions are discussed in the text following the table. The American Recovery and Reinvestment Act of 2009 (Public Law 111-5) has resulted in changes to many state laws as they seek to modernize their unemployment compensation programs, including providing for "compelling family reasons" to voluntarily leave employment. Please note that the table below does not align with the requirements established by P.L. 111-5.

	Table 5-2: VOLUNTARILY LEAVING – GOOD CAUSE								
State To Accept Other Retirement Retirement Harassmant Violence University To Join Armed Armed Forces To Marry Spouse Domestic, O								To Perform Marital, Domestic, Or Filial Obligations	
AL	L		L^1		L				
AK	I	I	I	I	I	I		L, R ²	I
AZ R R ³ R L R R R									R
AR			L	L	L			L^4	L^5

State Leaving To Accept Other Retirement Sexual Or Other Horsesment Violence Illness Foresc To Join Armed To Marry With Domestic, Or				Table 5-2:	VOLUNTAR	RILY LEAVI	NG – GOOD	CAUSE		
CO	State	To Accept Other		Other			Armed	To Marry	With Spouse	Marital, Domestic, Or Filial Obligations
CT	CA		L, R	L	L	R				
DE	CO		L	L	L	L	I	L^8	L4, 11	
DC	CT	L^9	R	R	L	R, I ¹⁰				
Fig.	DE		I	I	L					L^5
GA	DC			R	L	R^{10}				
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	FL	L^9	I			L			L^{11}	
ID	GA	I	I^3	R^{12}		R ^{10, 12}	I		L^{11}	
II	HI	R	R	L	L	I	I		L^4	L^5
IN	ID	L, R	L, R	L		L, R	L			
IA	IL	L	I	L	L	L^{10}			L^4	L ⁵
KS	IN	L	L	L	L	L	L		L	
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$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	KY	L	I	\mathbf{I}^1		I^{10}			L^{11}	
MD	LA	I^9	I	I						
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	ME	L, R	L, R	R	L, R	L, R ²⁰	I		L ^{4, 13} , R	L, R ²⁰
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	MD		I^3	I	L^{14}	L^{14}			L ^{8, 11}	
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MO	MN	L	I	I	L	I	I		L^4	L^{20}
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NV L I³ I I I I I I I°	MT		L, R	L, R ¹⁸	L^{18}	L, R			L ¹¹	
NH L, R ¹⁶ I I L, R L ¹⁰ , R L ⁴ L ⁵ NJ R I ³ I L, R R L ¹¹ L NM L L L, R L L, R L ¹¹ L NM L L L L, R L ¹¹ L L ¹¹ L L ⁵ , I NY I I I L L L, I L ⁵ , I L L L ⁵ , I L L L ⁵ , I L L L ²¹ L L L ²¹ L L L ²¹ L L	NE	L^7	L^3	L^{19}	L	L			L	
NJ R	NV	L	I^3	I	I	I	I		I	I^{20}
NJ R	NH	L, R ¹⁶	I	I	L, R	L ¹⁰ , R			L^4	L^5
NY I I I L I I L L, I L L, I L,	NJ		I^3	I	L, R				L ¹¹	
NC L³ L L L L L L²¹ ND L², 22 L <td< td=""><td>NM</td><td>L</td><td>L</td><td>L, R</td><td>L</td><td>L</td><td>L, R</td><td></td><td>L¹¹</td><td></td></td<>	NM	L	L	L, R	L	L	L, R		L ¹¹	
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OH L9 I I I L L L L L, R I L L L L L, R I L I	NC		L^3	L	L	L			L^4	L^{21}
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PR I		I				\mathbf{I}^{12}	I		I^{24}	I^{20}
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	Table 5-2: VOLUNTARILY LEAVING – GOOD CAUSE									
State	Leaving To Accept Other Work	Compulsory Retirement	Sexual Or Other Harassment	Domestic Violence	Worker's Illness	To Join Armed Forces	To Marry	To Move With Spouse	To Perform Marital, Domestic, Or Filial Obligations	
VT	I^{25}	I^3	I							
VA	L^{16}	I	L^{20}		L^{10}			L^{11}		
VI	I	I	I	I	I	I		I	X^{26}	
WA	L^{27}	I	L, R	L	L^{20}	L		L^4	L^{20}	
WV			I		L		X^8		X ⁸	
WI	L	L	L	L	L				L ^{5, 28}	
WY				L	L			L^{11}		

AL and KY – only if the sexual harassment occurred on the job

² If claimant leaves work to accompany or join a spouse at a change of location, if commuting from the new location to the claimant's work is impractical. Change of location must be a result of spouse's employment or spouse's discharge from military service.

³ Separations due to compulsory retirement addressed under misconduct section of the rules; separations considered a discharge for reasons other than misconduct

⁴ <u>AR, CO, CT, DE, HI, IL, MN, NH, NY, NC, OK</u> – if claimant separates from employment to accompany spouse to a place from which it is impractical to commute and due to a change in location of spouse's employment; <u>CA</u> – if claimant leaves employment to accompany spouse or domestic partner to a place from which it is impractical to commute; <u>KS</u> – if individual left work because of the voluntary or involuntary transfer of the individual's spouse from one job to another job at a geographic location which makes it unreasonable for the individual to continue work at the individual's job; <u>ME</u> – to accompany, follow or join spouse to new place of residence, and claimant is in all respects able, available and actively seeking suitable work; <u>WA</u> – to relocate for the employment of spouse or domestic partner that is outside the existing labor market area, provided that claimant remained employed for as long as was reasonable prior to the move

⁵ <u>AR</u> – if claimant leaves work due to illness, injury, pregnancy or disability of an immediate family member; <u>CT</u>, <u>HI</u>, <u>NH</u>, <u>NY</u>, <u>OK</u>, <u>WI</u> – illness or disability of immediate family member; <u>CO</u> – if claimant separates from job to care for immediate family member who is suffering from an illness for a period of time that exceeds the greater of the employer's medical leave of absence policy or the provisions of Family and Medical Leave Act of 1993; <u>DE</u> – to care for spouse, child or parent with verified disability; <u>IL</u> – if claimant's assistance is necessary for the purpose of caring for spouse, child or parent who is in poor physical or mental health; <u>MA</u> – urgent, compelling and necessitous if due to poor health and the need to care for a spouse or family member

⁶ If claimant leaves work due to circumstances relating to the claimant's prospective or existing marital status of such a compelling nature as to require the claimant's presence, and claimant has taken reasonable steps to preserve employment relationship

⁷ <u>CO</u> – if claimant quits a construction job that is outside the state of Colorado in order to accept a construction job within the state of Colorado, if such construction worker has maintained Colorado residency; <u>NE</u> – if individual is a construction worker and left his or her employment voluntarily for the purpose of accepting previously secured insured work in the construction industry. Specific criteria apply.

Special disqualification provisions for these issues. <u>CO</u> – benefits deferred for 10 weeks for individuals who quit to marry; <u>MD</u> – individuals who quit to move with spouse are disqualified until they earn 15 times their WBA; does not apply to military spouses; <u>OH</u> – individuals who quit to marry or to perform marital, domestic, or filial obligations are disqualified until they earn \$60 or ½ of AWW, whichever is less; <u>RI</u> – individuals who quit to follow a spouse who has retired are disqualified until they have worked for 8 weeks and earned 20 times the minimum wage; <u>TX</u> – individuals who quit to move with spouse are disqualified for 6 to 25 weeks; does not apply to military spouses; <u>WV</u> – individuals who quit to marry or to perform marital, domestic or filial obligations disqualified until they have worked 30 days in insured employment

 $^{^9}$ CT – benefits awarded only if claimant left part-time work to accept full-time work; <u>FL</u> – quit must have been from temporary employer with the purpose of returning to work immediately when recalled by worker's former permanent employing unit that temporarily terminated claimant within the previous 6 calendar months; <u>LA</u> – only if claimant quit part-time employment to protect full-time employment; <u>MO</u> and <u>SD</u> – to return to regular employer; <u>ND</u> – to accept a bona fide job offer with a base-period employer who laid off the individual and with whom the individual has a demonstrated job attachment; <u>OH</u> – only if claimant (1) obtained other employment while still employed or started other employment within 7 calendar days after date of the quit to accept other employment; and (2) worked 3 or more weeks in other employment and earned wages = the lesser of $1\frac{1}{2}$ X claimant's AWW or \$180

¹⁰ <u>CT</u> – eligible per regulation for work-related illness; eligible per interpretation for non-work-related illness; <u>DC</u>, <u>KY</u> – illness or disability caused or aggravated by the work; <u>GA</u> – Job must have made the condition worse, and quitting must be advised by a doctor; <u>IL</u> – if deemed physically unable to perform work by a licensed physician; <u>NH</u> – pregnancy, illness or injury that is not work-related, provided that physician has attested in writing to claimant's inability to perform work duties; <u>VA</u> – if advised by doctor to quit for medical reasons

Military spouses only; <u>CO</u> – if claimant quit to relocate to new residence because claimant's spouse, who was stationed in Colorado, was killed in combat while serving on active duty in the United States armed forces (repealed 7/1/2019); <u>DC</u> – only applies to spouses who must relocate from overseas with their military sponsor; <u>GA</u>, <u>MS</u> – only when spouse has been reassigned from one military assignment to another; <u>KY</u> – state of relocation must have similar statute; <u>MD</u> and <u>MT</u> – mandatory military transfer of the individual's spouse, in <u>MD</u> the spouse may be a civilian employee of the military or a federal agency involved in military operations; <u>NJ</u> – military spouse or civil union partner must relocate out-of-state and the relocation must occur within 9 months after the military member is transferred; <u>OK</u> – if claimant separated from employment to move with spouse to new location and spouse is or was a member of the military or has a service-connected disability; <u>VA</u> – if spouse is on active duty, relocation is pursuant to permanent change of station order, new location is not readily accessible from claimant's place of employment, and new duty assignment is located in a state that does not consider a person accompanying a military spouse to be leaving work voluntarily without good cause (last provision does not apply to Virginia National Guard members)

	Table 5-2: VOLUNTARILY LEAVING – GOOD CAUSE								
State	Leaving To Accept Other Work	Compulsory Retirement	Sexual Or Other Harassment	Domestic Violence	Worker's Illness	To Join Armed Forces	To Marry	To Move With Spouse	To Perform Marital, Domestic, Or Filial Obligations

- ¹² GA and PA claimant must notify employer and try to resolve issue before leaving; must inform employer of limitation before leaving
- ¹³ Defines 'spouse' as a person to whom the claimant is legally married, or a person to whom the claimant was legally married within 14 days of arrival at the new place of residence
- ¹⁴ Law contains a three-part voluntary quit provision good cause, without good cause, and without good cause but with valid circumstances; quitting due to domestic violence, claimant's illness, or illness in claimant's family may be determined to be valid circumstances and would result in a 5 to 10 week time delay penalty
- ¹⁵ Considered involuntary leaving rather than good cause
- ¹⁶ MO only when the pay is more remunerative; NH other work must be "better" and must begin within a "reasonable period"; OR eligible if offer of work is definite, begins in shortest time reasonable, is reasonably expected to continue, and pays more than previous employment or WBA (also applies to claimants who leave work to join the armed forces); VA only if new work is deemed to be "better"
- ¹⁷ Only if the spouse is also employed by the federal government
- ¹⁸ If individual or child of individual is a victim of domestic violence, sexual assault or stalking, and individual quit work to protect self or child from domestic violence, sexual assault or stalking
- ¹⁹ If individual leaves employment due to workplace harassment on the basis of race, sex or age
- $\frac{20}{\text{CA}}$ if claimant leaves work due to circumstances relating to health, care, or welfare of claimant's family of such a compelling nature as to require claimant's presence, and claimant has taken reasonable steps to preserve employment relationship; $\underline{\text{ME}}$ illness or disability of claimant or immediate family member if precautions to protect employment were taken by notifying employer and being advised by employer that notification cannot or will not be accommodated; $\underline{\text{MN}}$ illness, injury or disability of immediate family member if claimant informs employer of medical problem and no reasonable accommodation available; $\underline{\text{NV}}$ compelling family circumstances, provided no reasonable alternative was available prior to quitting; $\underline{\text{OR}}$ if reasonable alternatives are pursued; $\underline{\text{PA}}$ if reason was necessitous and compelling and claimant exhausted all alternatives; $\underline{\text{TX}}$ medically verifiable illness of claimant's minor child or medically verifiable terminal illness of claimant's spouse, provided no reasonable alternative was available; $\underline{\text{VA}}$ if claimant is able to prove that they had explored all alternatives and had no choice but to quit; $\underline{\text{WA}}$ illness or disability of claimant, or death, illness or disability of immediately family member, provided that claimant pursued all reasonable alternatives to preserve employment status and is not entitled to be reinstated to same or comparable position
- ²¹ If unable to accept work during a particular shift as a result of an undue family hardship
- ²² If individual leaves work which is 200 miles or more from the individual's home to accept work which is less than 200 miles from the individual's home provided the work is a bona fide job offer with a reasonable expectation of continued employment
- ²³ If claimant is inducted into the armed forces within 30 days after separation, or 180 days after separation if date of induction is delayed solely at the discretion of the armed forces
- ²⁴ Only if reason for move was beyond spouse's control and there were insurmountable economic circumstances
- ²⁵ Only if the new job never materializes due to lack of work
- ²⁶ Uses responsible person test such as: would failure to move break up the marriage/family?
- New job must be covered by unemployment insurance
- ²⁸ If claimant quit due to shift change which results in loss of child care (must be available for full-time work on original shift)

Other Good Cause Provisions—Several states also specify various circumstances relating to work separations that, by statute, require a determination that the worker left with good cause. Arizona and Connecticut do not disqualify a worker for voluntarily leaving because of transportation difficulties. Several states do not disqualify workers for voluntarily leaving if they left work to accompany their spouse to a place from which it is impractical to commute. Arizona does not disqualify unemancipated minors for voluntarily leaving if they left work to accompany their parent to a place from which it is impractical to commute. Colorado does not disqualify a worker who was absent from work due to an authorized and approved voluntary leave of absence. North Carolina does not disqualify a worker for leaving work due to a unilateral and permanent reduction in full time work hours of more than 20% or reduction in pay of more than 15% and does not deny benefits to a worker based on separation from work resulting from undue family hardship when a worker is unable to accept a particular job because the individual is unable to obtain adequate childcare or elder care. In Arkansas and Utah, if an employer announces a pending reduction in force and asks for volunteers, individuals who participate are not disqualified; any incentives received are reportable as receipt of other remuneration. Illinois does not deny a worker benefits for giving false statements or for failure to disclose information if the previous benefits are being recouped or recovered. In Maine, if the employer announced in writing to employees that it planned to reduce the workforce through a layoff or reduction in force and that employees may offer to be among those included in the layoff or the reduction in force and the claimant offered to be included and was accepted thereby ending the employment relationship, the individual is not subject to disqualification.

Some states treat a worker's quitting to attend school as a voluntary quit. See section on Students, page 5-31 of this chapter.

Louisiana does not apply the voluntarily leaving disqualification if a worker left part-time or interim employment in order to protect full-time or regular employment. A similar Wisconsin provision says the disqualification will not be applied to a worker who leaves part-time work because of the loss of a full-time job that makes it economically unfeasible to continue the part-time work. Colorado does not disqualify a worker who quits a job outside his/her regular apprenticeable trade to return to work in the regular apprenticeable trade.

Colorado also does not disqualify workers who leave a job because of personal harassment unrelated to the work. In addition, Colorado does not disqualify workers who have separated from employment because they were physically or mentally unable to perform the work.

Nebraska also includes the following as good cause for voluntarily quitting: accepting a voluntary layoff to avoid bumping another worker, leaving employment as a result of being directed to perform an illegal act, because of unlawful discrimination on the basis of race, sex, or age, because of unsafe working conditions, because the employer required the employee to relocate, to accompany a spouse to the spouse's employment in a different city, or voluntarily leaving as a construction worker to accept previously secured work in the construction industry if certain other conditions are met, or equity and good conscience demand a finding of good cause.

Good Cause - Relation to Other Laws—California and Michigan specify that a worker leaves a job with good cause if an employer deprived the individual of equal employment opportunities not based on bona fide occupational qualifications. Colorado, Kansas, and Utah do not disqualify a worker for voluntarily leaving if the individual was instructed or requested to perform a service or commit an act in the course of duties which is in violation of an ordinance or statute. Also, Colorado, Kansas, Michigan, and Utah do not disqualify a worker for voluntarily leaving due to hazardous working conditions.

Good Cause and Labor Arrangements—Several state laws explicitly address separations that occur under collective bargaining agreements. California, Colorado, and Illinois do not disqualify a worker who, under a collective bargaining agreement, elected to be laid off in place of an employee with less seniority. Iowa has a similar provision which does not require a collective bargaining agreement to be in place.

Delaware and New York do not disqualify workers for voluntarily leaving if, under a collective bargaining agreement or written employer plan, they exercise their option to be separated, with the employer's consent for a temporary period when there is a temporary layoff because of lack of work. Oklahoma, Pennsylvania, and Tennessee specify that a worker will not be denied benefits for voluntarily leaving if s/he exercises his/her option of accepting a layoff pursuant to a union contract, or an established employer plan, program, or policy. Georgia and Tennessee permit the worker, because of lack of work, to accept a separation from employment. In Tennessee, however, a worker will be disqualified for a separation due to accepting a program providing incentives for voluntarily terminating employment.

Kentucky does not disqualify workers for voluntarily leaving if they are separated due to a labor management contract or agreement or an established employer plan, program or policy that permits the employer to close the plant or facility for vacation or maintenance. Also, Kentucky does not disqualify workers for voluntarily leaving their next most recent work which was concurrent with the most recent work, or for leaving work that was 100 miles (one-way) from home to accept work less than 100 miles away, or if the worker left part-time work to accept the most recent suitable work.

Oregon does not disqualify workers for voluntarily leaving if they cease to work or fail to accept work when a collective bargaining agreement between their bargaining unit and their employer are in effect and the

employer unilaterally modifies the amount of wages payable under the agreement, in breach of the agreement. Oregon does not disqualify workers for voluntarily leaving work and deems them to be laid off if: the worker works under a collective bargaining agreement; the worker elects to be laid off when the employer has decided to lay off employees; and the worker is placed on the referral list under the collective bargaining agreement.

In Wisconsin, the voluntarily leaving disqualification will not apply to a worker who terminates work with a labor organization which causes the employee to lose seniority rights granted under a union agreement, and if the termination results in a loss of employment with the employer which is a party to that union agreement.

Good Cause and Suitable Work—Several states have provisions prohibiting the application of the voluntary quit provision if the work was determined not to be suitable employment for the worker.

Illinois does not impose a disqualification if the worker accepted new work after separation from other work and, after leaving the new work, the new work is deemed unsuitable. Michigan and Missouri do not disqualify workers for voluntarily leaving if they leave unsuitable work within 28-60 days after beginning the work (Missouri allows 28 days and Michigan 60 days). Minnesota does not disqualify a worker for voluntarily leaving if the accepted employment represents a departure from the individual's customary occupation and experience and the individual left the work within 30 days under specified conditions. New Hampshire allows benefits if a worker, not under disqualification, accepts work that would not have been suitable and terminates such employment within 4 weeks. New York provides that voluntarily leaving is not in itself disqualifying if circumstances developed in the course of employment that would have justified the worker in refusing such employment in the first place. North Dakota does not apply the voluntarily leaving disqualification if a worker accepted work which could have been refused with good cause and terminated the employment with the same good cause within the first 10 weeks after starting work. Wisconsin does not apply the voluntarily leaving disqualification if the individual accepts work which could have been refused because of the labor standard provisions and s/he terminates the work within 10 weeks of starting the work.

Colorado does not disqualify if the separation is determined to have been as a result of an unreasonable reduction in pay or as a result of refusing with good cause to work overtime without reasonable advance notice, or as a result of a substantial change in the working conditions.

North Dakota also has a good cause provision for leaving work with the most recent employer to accept a bona fide job offer with a base period employer who laid off the individual and with whom the individual has a demonstrated job attachment. This requires earnings with the base period employer in each of 6 months during the 5 calendar quarters before the calendar quarter in which the individual files a claim for benefits.

Wisconsin will not apply the voluntarily quit disqualification if a worker left to accept a job and earned wages of 4 times the weekly benefit amount, and the work offered average weekly wages at least equal to the wages earned in the most recent computed quarter in the terminated employment, or if the hours of work are the same or greater, or if the worker was offered the opportunity for longer-term employment, or if the position was closer to the individual's home than the terminated employment. Also in Wisconsin, a disqualification will not apply if a worker claiming partial benefits left to accept work offering an average weekly wage greater than the average weekly wage in the work terminated.

Good Cause and Jobs for Temporary Service Employers—Several states' laws provide that, if an employee of a temporary service employer fails to be available for future assignments upon completion of the current assignment, the worker shall be deemed to have voluntarily left employment without good cause connected to the work. These states require the employer to provide the worker with notice that the worker must notify the temporary service upon the completion of an assignment and that failure to do so may result in benefit denial.

	Table 5-3: STATES WITH TEMPORARY WORKERS PROVISIONS								
States W	States Where Failure To Contact Employer Upon Completion Of Assignment Is Deemed VQ								
AL	R	AZ	R	AR	L				
CO	L	DE	L	FL	L				
GA	L	HI	I	ID	L, R				
IN	L	IA	L	KS	L				
KY	L	LA	I	MA	L				
MI	L	MN	L	MO	L				
NE	L	NJ	R	NY	I				
ND	L	OK	L	PA	I				
PR	I	RI	L	SC	R				
SD	I	TN	I	TX	L				
UT	I	VA	I	WV	I				
KEY: L=	law, R = regulation,	I = interpreta	ation						

Period of Disqualification—In most states, the disqualification lasts until the worker is again employed and earns a specified amount of wages. In Alaska and Colorado, the disqualification is a fixed number of weeks (in Colorado, only for separations from the most recent employer); the longest period in either of these states is 10 weeks. Nebraska has a disqualification of 12 weeks. Maryland and North Carolina impose fixed duration disqualifications for certain conditions described in the following table.

Reduction of Benefit Rights—In some states, in addition to the postponement of benefits, benefit rights are reduced, usually equal in extent to the weeks of benefit postponement imposed as described in the table below.

		Table 5-4: VOLUNTARILY LEAVING - DISQ	UALIFICATION
State		Benefits Postponed For:	Amount Of Benefits Reduced
State	Number Of Weeks	Duration Of Unemployment Until Requalify ¹	
AL		10 x WBA ²	6-12 x WBA
AK	$W + 5^{2,3}$		3 x WBA
AZ		5 x WBA	
AR		At least 30 days of covered work	
CA		5 x WBA	
СО	WF + 10		Wage credits from employer removed from the claim (applies to all BP employers)
CT		10 x WBA ⁴	
DE		4 weeks of work and 4 x WBA	
DC		10 weeks of work and wages = to 10 x WBA ³	
FL		17 x WBA ²	
GA		10 x WBA ⁵	
НІ		5 x WBA	
ID		14 x WBA	

		Table 5-4: VOLUNTARILY LEAVING - DISQ	UALIFICATION
State		Benefits Postponed For:	Amount Of Benefits Reduced
State	Number Of Weeks	Duration Of Unemployment Until Requalify ¹	
IL		Wages = to WBA in each of 4 weeks	
IN		Wages = to WBA in each of 8 weeks	By 25%
IA		10 x WBA ²	
KS		3 x WBA	
KY		10 weeks of covered work & wages = to 10 x WBA ²	
LA		10 x WBA ²	
ME		4 x WBA ^{2, 4}	
MD	$W + 5-10^{2,3}$	15 x WBA ^{2, 3}	
MA	X^2	8 weeks of work and wages of 8 x WBA	
MI		12 x WBA	
MN		8 x WBA	
MS		8 x WBA	
МО		10 x WBA ²	
MT		Wages equal to 6 x WBA ³	
NE	12 ^{2, 6}		Equal ⁶
NV		Wages equal to WBA in each of 10 weeks ⁴	
NH		5 weeks of work in each of which earned 20% more than WBA	
NJ		4 weeks of work and wages equal to 6 x WBA	
NM		5 x WBA in covered work	
NY		3 days work in each of 5 weeks and 5 x WBA	
NC	X^3	10 x WBA earned in at least 5 weeks ³	X ³
ND		$10 \times WBA^2$	
ОН		6 weeks in covered work + wages equal to 27.5% of AWW ^{2,7}	
OK		10 x WBA	
OR		4 x WBA	8 x WBA
PA		6 x WBA	
PR		4 weeks of work and wages equal to 10 x WBA	
RI		8 weeks of covered work equaling 20 x minimum hourly wage in each week	
SC		8 x WBA	Equal
SD		6 weeks in covered work and wages = to WBA in each week ²	

	Table 5-4: VOLUNTARILY LEAVING - DISQUALIFICATION								
State		Benefits Postponed For:	Amount Of Benefits Reduced						
State	Number Of Weeks	Duration Of Unemployment Until Requalify ¹							
TN		10 x WBA ²							
TX		6 weeks of work or wages equal to 6 x WBA ⁶							
UT		6 x WBA ²							
VT	X ⁸	6 x WBA							
VA	WF + 6-12	30 days or 240 hours of work ²							
VI		4 weeks of work and 4 x WBA							
WA		7 weeks and earnings in bona fide work of 7 x WBA							
WV		At least 30 working days of covered employment	Equal						
WI	X ⁸	7 weeks and 14 x WBA	Benefit rights based on any work involved canceled						
WY		8 x WBA							

KEY: W = Week of separation, WF = Week of filing

DISCHARGE FOR MISCONDUCT CONNECTED WITH THE WORK—Provisions for disqualification for discharge for misconduct (which may be called a discharge for "just cause" or "a disqualifying act") follow a pattern similar to that for voluntary leaving. Many states provide for heavier disqualification in the case of discharge for a dishonest or a criminal act, or other acts of aggravated misconduct. (See "Disqualifications for Gross Misconduct" immediately following this section.) Some laws define misconduct in such terms as:

- Deliberate misconduct in willful disregard of the employing unit's interest (Connecticut, Massachusetts, Missouri, Rhode Island, South Dakota, and Washington).
- Participation in an illegal strike as determined under state or federal laws. Each instance of an

[&]quot;Equal" indicates reduction equal to WBA multiplied by number of weeks of disqualification.

¹ Minimum employment or wages to requalify for benefits

² Separation preceding the most recent separation may be considered under the following circumstances. <u>AL</u> – if last employment not considered bona fide work; <u>AK</u>, <u>FL</u>, <u>IA</u>, <u>MD</u>, <u>MA</u>, <u>MO</u>, <u>OH</u>, and <u>UT</u> – when employment or time period subsequent to separation does not satisfy potential disqualification; <u>LA</u> – disqualification applicable to base period or last employer; <u>ME</u> – disqualification applicable to most recent previous separation if last work was a voluntary quit and was not in usual trade or intermittent; <u>VA</u> – disqualification applicable to last 30-day employing unit or during 240 hours; <u>DC</u>, <u>SD</u>, and <u>WV</u> – if employment was less than 30 days unless on an additional claim; <u>KY</u> and <u>NE</u> – reduction or forfeiture of benefits applicable to separations from any BP employer; <u>ND</u> - any employer with whom the individual earned 8 x WBA; TN - any employer with whom the individual earned 10 WBA.

³ In <u>AK</u>, disqualification is terminated if claimant returns to work and earns at least 8 x WBA; In <u>MT</u>, disqualification is terminated after claimant attends school for 3 consecutive months and is otherwise eligible; In <u>MD</u>, the duration disqualification imposed unless a valid compelling or necessitous circumstance exists; In <u>NC</u>, the agency may reduce permanent disqualification to 5 weeks, with a corresponding reduction in total benefits; In <u>NC</u>, if an employer gives notice of future work separation, disqualification of 4 weeks imposed if the worker establishes good cause for his failure to work out the notice.

⁴ In <u>ME</u>, disqualified for duration of unemployment and until claimant earns 6 x WBA if voluntarily retired; In <u>NV</u>, disqualified for W+4 to enter self employment, and for 10 weeks to seek better employment; In <u>CT</u>, voluntary retiree disqualified for the duration of unemployment and until 40 x WBA is earned.

⁵ Individual must work for a liable employer and become unemployed through no fault of his own.

⁶ In <u>NE</u>, a disqualification for the week of separation plus one week if claimant leaves to accept a better job; In <u>TX</u>, disqualification begins with week following filing of claim.

⁷ If claimant left work for compelling domestic circumstances, can requalify by earning the lesser of ½ of AWW or \$60, in covered employment.

⁸ In <u>VT</u>, disqualified for 1-6 weeks if claimant left work due to health reasons; In <u>WI</u>, disqualification for week of termination + 4 weeks if claimant refuses transfer to a job paying less than 2/3 of wage rate.

absence for 1 day or 2 consecutive days without either good cause or notice to the employer that could have reasonably been provided (Connecticut).

- Failure to obey orders, rules or instructions or failure to perform the duties for which the individual was employed (Georgia).
- A violation of duty reasonably owed the employer as a condition of employment. The failure of
 the employee to notify the employer of an absence, and under certain conditions, repeated
 absences resulting in absence from work of 3 days or longer (Kansas).
- A legitimate activity in connection with labor organizations or failure to join a company union shall not be construed as misconduct (Kentucky).
- A culpable breach of the employee's duties or obligations to the employer or a pattern of irresponsible behavior, which in either case manifests a disregard for a material interest of the employer (Maine and Missouri).
- Absence from work due to incarceration for 2 workdays for conviction of a criminal offense (Maine).
- Absenteeism or tardiness if it violates the employer's attendance policy and the claimant knew about the policy in advance (Missouri and Virginia).
- Discharge or temporary suspension for willful misconduct connected with the work (Pennsylvania).
- A willful and deliberate violation of a standard or regulation by an employee of an employer licensed or certified by Virginia, which violation would cause the employer to be sanctioned or have its license or certification suspended (Virginia).
- Any action that places others in danger or an intentional violation of employer policy or law, but does not include an act that responds to an unconscionable act of the employer (Texas).
- Violation of a company rule if the individual knew or should have known about the rule, the rule was lawful and reasonably related to the job, and the rule was fairly and consistently enforced (Mississippi).

Detailed interpretations of what constitutes misconduct have been developed in each state's benefit decisions. In determining what constitutes misconduct, many states rely on the definition established in the 1941 Wisconsin Supreme Court Case, <u>Boynton Cab Co. v. Neubeck:</u>

"Misconduct . . . is limited to conduct evincing such willful or wanton disregard of standards of behavior which the employer has the right to expect of his employee, or in carelessness or negligence of such degree as to manifest an equal culpability, wrongful intent or evil design, or to show an intentional and substantial disregard of the employer's interest or of the employee's duties and obligations to his employer."

Illegal Drugs and Alcohol—The following table includes information about states with provisions in their UI law dealing specifically with alcohol and/or illegal drugs, and testing for alcohol or illegal drugs.

	Table 5-5: STATES WITH DRUG AND/OR ALCOHOL PROVISIONS
State	Workers Will Be Disqualified:
AL	For testing positive for illegal drugs after being warned of possible dismissal; or for refusing to undergo drug testing, or for knowingly altering a blood or urine specimen
AK	Reporting to work under the influence of drugs/alcohol, consumption on the employer's premises during work hours, violation of employer's policy as long as policy meets statutory requirements
AZ	For refusing to undergo drug or alcohol testing, or having tested positive for drugs or alcohol
AR	For drinking on the job or reporting for work while under the influence of intoxicants, including a controlled substance; if discharged for testing positive for an illegal drug; for being rejected for offered employment as a direct result of failing to appear for or pass a USDOT qualified drug screen
CA	If discharged for chronic absenteeism due to intoxication, reporting to work while intoxicated, using intoxicants on the job, or gross neglect of duty while intoxicated, when any of these incidents is caused by an irresistible compulsion to use intoxicants; also disqualified if individual quit for reasons caused by an irresistible compulsion to use intoxicants
СТ	If discharged or suspended due to being disqualified under state or federal law from performing work for which hired as a result of a drug or alcohol testing program mandated and conducted by such law
FL	For drug use, as evidenced by a positive, confirmed drug test
GA	For violating an employer's drug free workplace policy
KS	For refusing to undergo drug or alcohol testing, for having tested positive for drugs or alcohol, or for failing a pre- employment drug screen
KY	For reporting to work under the influence of drugs/alcohol, or consuming them on employer's premises during working hours
LA	For the use of illegal drugs, on or off the job
MI	For failing a drug test, refusing to undergo a drug test, or using drugs at work. Law contains a separate provision disqualifying claimants for alcohol intoxication at work.
MO	Zero tolerance policy on drug/alcohol use; positive pre-employment drug/alcohol test is considered misconduct
NH	If an individual is discharged for intoxication or use of drugs which interferes with work, 4-26 weeks
OK	For refusing to undergo drug or alcohol testing, or having tested positive for drugs or alcohol
OR	For failure or refusal to take a drug or alcohol test as required by employer's written policy; being under the influence of intoxicants while performing services for the employer; possessing a drug unlawfully; testing positive for alcohol or an unlawful drug in connection with employment; or refusing to enter into/violating terms of a last-chance agreement with employer; not disqualified if participating in a recognized rehabilitation program within 10 days of separation
PA	For failure to submit to and/or pass a drug test conducted pursuant to an employer's established substance abuse policy, provided that the drug test is not requested or implemented in violation of the law or of a collective bargaining agreement
SC	For failure or refusal to take a drug test or submitting to a drug test which tests positive for illegal drugs or legal drugs used unlawfully
WV	For reporting to work in an intoxicated condition or under the influence of any controlled substance without a valid prescription; for being intoxicated or under the influence of any controlled substance without a valid prescription while at work; for manipulating a sample or specimen in order to thwart a lawfully required drug or alcohol test; for refusal to submit to random drug testing for employees in safety sensitive positions
VA	For drug use, as evidenced by a positive, confirmed USDOT qualified drug screen conducted in accordance with the employer's bona fide drug policy

Disqualification for discharge for misconduct, as for voluntary leaving, is usually based on the circumstances of separation from the most recent employment. However, as indicated in the following table, a few state laws require consideration of the reasons for separation from employment other than the most recent.

Federal law permits cancellation of wage credits for only three reasons: misconduct in connection with the work, fraud in connection with a claim, or receipt of disqualifying income. The severity of the cancellation penalty depends mainly on the presence or absence of additional wage credits during the base period. If the wage credits canceled extend beyond the base period for the current benefit year, the individual may not be monetarily eligible in the subsequent benefit year.

Period of Disqualification—Some states have a variable disqualification for discharge for misconduct. In some states the range is small, for example, the week of occurrence plus 3 to 7 weeks. In others, the range is large, 5 to 26 weeks. Some states provide a fixed disqualification, and others disqualify for the duration of the unemployment, or longer. Some states reduce or cancel all of the worker's benefit rights. Some states provide for disqualification for disciplinary suspensions.

	Table 5-6: DISCHARGE FOR MISCONDUCT - DISQUALIFICATION								
	(Also see Table 5-7)								
State	Includes Other Than Last Employer	Number Of Weeks	Benefits Postponed For: Duration Of Unemployment Until Requalify ¹	Benefits Reduced Or Canceled	Disqualification For Disciplinary Suspension				
AL	X^2	W + 3-7	10 x WBA	Equal	W + 1-3				
AK		$W + 5^3$		3 x WBA	Same as discharge for misconduct				
AZ			5 x WBA						
AR		$W + 7^3$	30 days covered employment ⁴		Lesser of duration of suspension or 8 weeks				
CA			5 x WBA						
СО		WF + 10		Equal					
СТ			10 x WBA		Same as discharge for misconduct				
DE			4 weeks of work and 4 x WBA						
DC	X^2	$WF + 7^3$	8 weeks of work and 8 x WBA	8 x WBA ⁴					
FL	X^2	$W + 1-52^3$	17 x WBA		Duration				
GA			10 x WBA	Equal	Same as discharge for misconduct				
HI			5 x WBA						
ID	\mathbf{X}^2		14 x WBA						
IL			Wages equal to WBA in each of 4 weeks						
IN			Wages equal to WBA in each of 8 weeks	25%, only one reduction during benefit year					
IA			10 x WBA		Same as discharge for misconduct				
KS			3 x WBA						
KY			10 weeks of covered work and wages equal to 10 x WBA						
LA			10 WBA						
ME			4 x WBA		Duration or until earns 4 x WBA				
MD	X^2	W + 5-10			Same as discharge for misconduct				
MA	X^2		8 weeks of work and wages of 8 x WBA						
MI			17 x WBA						

		Table 5-6: DIS	CHARGE FOR MISCONDUCT - DIS (Also see Table 5-7)	QUALIFICATION	
State	Includes Other Than Last Employer	Number Of Weeks	Benefits Postponed For: Duration Of Unemployment Until Requalify ¹	Benefits Reduced Or Canceled	Disqualification For Disciplinary Suspension
MN			8 x WBA		Duration
MS			8 x WBA		
МО	X^2		6 x WBA for each disqualifying separation		Same as discharge for misconduct
MT			Wages equal to 8 x WBA		
NE	X^2	12		Equal	
NV			Wages equal to WBA in each of 15 weeks		
NH			5 weeks work in each of which earned 20% more than WBA		Duration
NJ	X^2	W + 5			Same as discharge for misconduct
NM			5 x WBA in covered work		
NY			3 days work in each of 5 weeks and 5 x WBA		
NC		X^3	10 x WBA in at least 5 weeks	X^3	
ND	X^2		10 x WBA		Duration
ОН	X^2		6 weeks in covered work plus wages equal to 27.5% of state AWW		Duration
OK			10 x WBA		
OR			4 x WBA	8 x WBA	Same as discharge for misconduct
PA			6 x WBA		Same as discharge for misconduct
PR			4 weeks of work and wages equal to 10 x WBA		Same as discharge for misconduct
RI	X^2		8 weeks of covered work equaling 20 x minimum hourly wage in each week		Same as discharge for misconduct
SC		WF + 5-26		Equal	
SD	X^2		6 weeks in covered work and wages equal to WBA each week		Same as discharge for misconduct
TN	X^2		10 x WBA		
TX			6 weeks of work or wages equal to 6 x WBA		
UT	X^2		6 x WBA in covered work		
VT		WF + 6-12			
VA	X^2		30 days or 240 hours of work		
VI			4 weeks of work and 4 x WBA		Same as discharge for misconduct
WA			10 weeks and earnings in bona fide work 10 x WBA		Same as discharge for misconduct

	Table 5-6: DISCHARGE FOR MISCONDUCT - DISQUALIFICATION (Also see Table 5-7)									
State	Includes Other Than Last	Number Of	Benefits Postponed For: Benefits Reduced Or Dis							
	Employer	Weeks	Duration Of Unemployment Until Requalify ¹	Canceled	Disciplinary Suspension					
WV	\mathbf{X}^2	W + 6		Equal ⁵						
WI			7 weeks elapsed and 14 x WBA	Benefit rights based on any work involved canceled						
WY			12 x WBA							

KEY: W = Week of discharge or week of suspension, WF = Week of filing

Disqualification for Gross Misconduct—Some states provide heavier disqualifications for certain types of misconduct. For purposes of this section, all of these heavier disqualifications will be considered "gross misconduct," even if the state's law does not specifically use this term.

In a few states, the disqualification for gross misconduct runs for 1 year; in other states, for the duration of the worker's unemployment; and in most of the states, wage credits are canceled in whole or in part, on either a mandatory or optional basis. The definitions of gross misconduct are in such terms as:

- Discharge for dishonesty or an act constituting a crime or a felony in connection with the work, if such a worker is convicted or signs a statement admitting the act (Florida, Illinois, Indiana, New Hampshire, Nevada, New York, Oregon, Utah, and Washington).
- Discharge for a dishonest or criminal act in connection with the work (Alabama).
- Discharge for dishonesty, intoxication including a controlled substance, or willful violation of safety rules (Arkansas).
- Conduct evincing such willful or wanton disregard of an employer's interests or negligence or harm of such a degree or recurrence as to manifest culpability or wrongful intent, or assault or threatened assault upon supervisors, coworkers, or others at the work site (Colorado).
- Assault, bodily injury, property loss or damage amounting to at least \$2,000; theft, sabotage, embezzlement or falsification of employer's records (Georgia).

[&]quot;Equal" indicates a reduction equal to the WBA multiplied by the number of weeks of disqualification.

¹ Minimum employment or wages to requalify for benefits and separated through no fault of his/her own

² Disqualification pertains only to last separation unless indicated. In <u>AL</u>, the preceding separation may be considered if last employment is not considered bona fide work. In <u>FL</u>, <u>ID</u>, <u>MD</u>, <u>MA</u>, <u>MO</u>, <u>OH</u>, <u>RI</u> and <u>UT</u>, a previous employer may be considered if the work with the separating employer does not satisfy a potential disqualification. In <u>VA</u>, disqualification is applicable to last employing unit for which claimant has worked 30 days or 240 hours. In <u>DC</u>, <u>SD</u>, and <u>WV</u>, disqualification is applicable to last 30 day employing unit on new claims and to most recent employer on additional claims. In <u>ND</u>, any employer with whom the individual earned 8 x WBA. In <u>TN</u>, 10 x WBA. In <u>NE</u>, reduction or forfeiture of benefits applicable to separations from any BP employer. In <u>NI</u>, provided the period of disqualification has not elapsed prior to the date of claim.

³ In <u>AK</u>, the disqualification is terminated if claimant returns to work and earns 8 x WBA. In <u>DC</u>, disqualification is terminated if either condition is satisfied. In <u>FL</u>, both the term and the duration-of-unemployment disqualifications are imposed. In <u>NC</u>, the agency may reduce permanent disqualification to time certain, but not less than 5 weeks; when permanent disqualification changed to time certain, benefits are reduced by an amount equal to the number of weeks of disqualification x WBA. Also, an individual will be disqualified for substantial fault on the part of the claimant that is connected with work but not rising to the level of misconduct. The disqualification will vary from 4-13 weeks depending on the circumstances.

For discharges that occur during the period of 7/1/2009 through 6/30/2011

⁵ Benefit reduction is restored if individual returns to covered employment for at least 30 days within BY

- Conduct evincing extreme, willful, or wanton misconduct (Kansas).
- Misconduct that has impaired the rights, property, or reputation of a base-period employer (Louisiana).
- Conviction of a felony or misdemeanor in connection with the work (Maine and Utah).
- Deliberate and willful disregard of standards of behavior showing gross indifference to the employer's interests (Maryland).
- Assault, theft, or willful destruction of property (Michigan).
- Any act that would constitute a gross misdemeanor or felony (Minnesota).
- Gross, flagrant, willful, or unlawful misconduct (Nebraska).

Only Maryland includes a disciplinary suspension in the definition of gross misconduct.

	Table 5-7: STATES WITH GROSS MISCONDUCT PROVISIONS – DISQUALIFICATION (Also See Table 5-6)									
	Includes									
State	Other Than Last Employer	Fixed Number Of Weeks	Benefits Postpo Variable Number Of Weeks	Duration Of Unemployment Until Requalify	Benefits Reduced Or Canceled					
AL	X^1			10 x WBA ¹	Wages earned from employer involved canceled					
AK		52		20 x WBA						
AR				10 weeks of work in each of which WBA is earned						
CO		26			Equal					
DC				10 weeks of work and wages equal to 10 x WBA						
FL			Up to 52	17 x WBA						
IL					All prior wage credits canceled ²					
IN					All prior wage credits canceled ²					
IA					All prior wage credits canceled					
KS				8 x WBA	All prior wage credits canceled					
LA	X ¹			10 x WBA ¹	Wages earned from employer involved canceled ¹					
ME				Greater of \$600 or 8 x WBA						
MD				20 x WBA ³						
MI	X ¹	26 ¹		In each of 13 weeks, earnings at least 1/13 of minimum qualifying high quarter amount ⁴						

	Table 5-7: STATES WITH GROSS MISCONDUCT PROVISIONS – DISQUALIFICATION (Also See Table 5-6)									
	Includes		Benefits Postpo	,						
State	Other Than Last Employer	Fixed Number Of Weeks	Variable Number Of Weeks	Duration Of Unemployment Until Requalify	Benefits Reduced Or Canceled					
MN				8 x WBA	Wages earned from employer involved canceled					
МО	X^1			6 x WBA for each disqualifying separation ^{1, 5}	Optional ⁵					
MT		12 months			Equal					
NE					All prior wage credits canceled					
NV					Benefit rights based on any work involved canceled ⁶					
NH			$WF + 4-26^6$		All prior wage credits canceled					
NJ	X^1			4 weeks of covered work and wages = to 6 x WBA	Wages earned from employer involved canceled					
NY	X^1	12 months ¹			Wages earned from employer involved canceled					
ND		12 months								
ОН	X^1				Benefit rights based on any work involved canceled ¹					
OR					All prior wage credits canceled					
SC			WF + 5-26		Optional equal					
UT		W + 51			All wage credits from the separating employer are canceled					
VT				6 x WBA						
WA					Greater of all hourly wage credits from employer involved or 680 hours of wage credits, canceled					
WV	X^1			30 days in covered work	-					

KEY: W = Week of discharge, WF = Week of filing

² In <u>IL</u>, wage credits are cancelled if gross misconduct constitutes a felony or theft and is admitted by the individual or has resulted in conviction in a court of competent jurisdiction. In <u>IN</u>, same applies if gross misconduct constitutes a felony or misdemeanor.

¹ In <u>AL</u>, disqualification applies to other than most recent separation from bona fide work only if employer files timely notice alleging disqualifying act. Disqualification is applicable to other than last separation, as indicated: from beginning of BP, in <u>LA</u> and <u>MI</u>. In <u>OH</u>, applies if unemployed because of dishonesty or felony in connection with employment, and in <u>MO</u>, within base period of a claim. In <u>NY</u>, no days of unemployment deemed to occur for following 12 months if claimant is convicted or signs statement admitting felonious act in connection with employment. In <u>WV</u>, reduction or forfeiture of benefits is applicable to either most recent work or last 30-day employing unit. In <u>NJ</u>, any base period employer.

³ Also has provision for aggravated misconduct, which consists of either physical assault or property loss or damage so serious and with malice that the gross misconduct penalty is not sufficient. Disqualification is for duration of unemployment and earnings of at least 30 x WBA.

Or claimant must file a continued claim in each of 13 weeks and certify as to satisfaction of all usual weekly eligibility requirements
 Option is taken by the agency to cancel all or part of wages depends on seriousness of misconduct. The only wage credits canceled are those based on work-connected misconduct.

⁶ In <u>NH</u>, if discharged for arson, sabotage, felony, or dishonesty, all prior wage credits are canceled. In <u>NV</u>, if worker is discharged and admits in writing or under oath, or is convicted for assault, arson, sabotage, grand larceny, embezzlement, or wanton destruction of property in connection with work, wage credits from that employer are canceled.

LABOR DISPUTES

Unlike many other eligibility provisions, those related to labor disputes do not question whether the unemployment is incurred through fault on the part of the individual worker. The denial is always a postponement of benefits; there is no reduction or cancellation of benefit rights. In almost all states, the denial period is indefinite and geared to the continuation of the dispute-induced stoppage or to the progress of the dispute.

Definition of Labor Dispute—State laws use different terms to describe labor disputes. In addition to labor dispute, these terms include trade dispute, strike, "strike and lockout," or "strike or other bona fide labor dispute." Except for Alabama, Arizona, Colorado, and Minnesota, state laws do not define these terms. Some states exclude the following from their denials:

- Employer lockouts, presumably to avoid penalizing workers for the employer's action.
- Disputes resulting from the employer's failure to conform to the provisions of a labor contract.
- Disputes caused by the employer's failure to conform to any state or federal law relating to wages, hours, working conditions, or collective bargaining.
- Disputes where the employees are protesting substandard working conditions.

Location of the Dispute—Usually a worker is not denied unless the labor dispute is in the establishment in which the worker was last employed. Exceptions to this are found in the following states:

- Idaho (omits this provision).
- North Carolina, Oregon, Texas, and Virginia deny workers at any other premises that the employer operates if the dispute makes it impossible for the employer to conduct work normally at such premises.
- Michigan deny at any establishment within the United States functionally integrated with the striking establishment or owned by the same employing unit.

Period of Denial—In most states, the denial period ends when the "stoppage of work because of a labor dispute" ends or the stoppage ceases to be caused by the labor dispute. In other states, the denial period lasts while the labor dispute is in "active progress." In others, the denial period lasts while the workers' unemployment is a result of a labor dispute.

A few state laws allow workers to terminate the denial period by showing that the labor dispute (or the stoppage of work) is no longer the cause of their unemployment:

- In Indiana, the denial ends following termination of employment with the employer involved in the dispute.
- In Michigan, the denial ends if a worker works in at least 2 consecutive calendar weeks and earns wages in each week of at least the weekly benefit amount based on employment with the employer involved in the labor dispute.
- In Missouri, the denial ends following the bona fide employment of the worker for at least the major part of each of 2 weeks.
- In New Hampshire, the denial ends 2 weeks after the dispute is ended even if the stoppage of

work continues.

- In Maine, Massachusetts, New Hampshire, and Utah, a worker may receive benefits if, during a stoppage of work resulting from a labor dispute, the worker obtains employment with another employer and earns a specified amount of wages. However, wages earned with the employer involved in the dispute cannot be used to determine eligibility while the stoppage of work continues.
- In contrast, some states' laws extend the denial for the period of time necessary for the employer to resume normal operations (Arkansas, Colorado, North Carolina, and Tennessee). Others extend the denial period to shutdown and start up operations (Michigan and Virginia).
- In New York, a worker is denied for 7 consecutive weeks due to unemployment because of a strike, lockout, or concerted activity not authorized or sanctioned by the collective bargaining unit in the establishment where such individual was employed.

Exclusion of Individual Workers—Most states provide that individual workers are not denied under the labor dispute provisions if they and others of the same grade or class are not participating in the dispute, financing it, or directly interested in it.

	Table 5-8: LABOR DISPUTES - PERIOD OF DENIAL AND WORKERS EXCLUDED									
	Duration Of Denial			Employer's	Disputes Excluded If Caused By: Employer's Failure To Conform To:		Workers Not Denied If Neither They Nor Any Of The Same Grade Or Class Are:			
State	During Stoppage Of Work	While Dispute Is In Active Progress	Other	Contract	Labor Law	Lockout	Participating In Dispute	Financing Dispute	Directly Interested In Dispute	
AL		X								
AK	X			X	X		X		X	
AZ			\mathbf{X}^{1}	X	X		X	X	X	
AR			\mathbf{X}^2			X	X		X	
CA		X				X^3				
CO			X^2			X^4	X	X	X	
CT			$X^{1, 2}$			X	X	X	X	
DE	X					X				
DC		X				X	X		X	
FL		X				X	X	X	X	
GA	X^5					X	X	X	X	
НІ	X						X		X	
ID			X^1				X	X^6	X	
IL	X					X^4	X	X	X	
IN			X ^{2, 7}				X	X	X	

	Table 5-8: LABOR DISPUTES - PERIOD OF DENIAL AND WORKERS EXCLUDED										
	Duration Of Denial			Disputes Excluded If Caused By: Employer's Failure To Conform To:			Denied If Neit Same Grade (ther They Nor Or Class Are:			
State	During Stoppage Of Work	While Dispute Is In Active Progress	Other	Contract	Labor Law	Lockout	Participating In Dispute	Financing Dispute	Directly Interested In Dispute		
IA	X						X	X	X		
KS	X						X ⁷	X	X ⁷		
KY		X				X					
LA		X				X	X^6		X^6		
ME	X			X	X	X	X	X	X		
MD	X					X	X	X	X		
MA	X ⁵					X	X	X	X		
MI			X^2			X ⁸					
MN		X^2		X	X	X	X^9		X ⁹		
MS	X					X	X		X		
МО	X^2						X	X	X		
MT			X^1		X		X	X	X		
NE	X						X	X	X		
NV		X					X	X	X		
NH	X^2			X	X		X	X	X		
NJ	X					X^{10}	X	X	X		
NM			X^1				X		X		
NY			X								
NC			X^2								
ND			X^1				X		X		
ОН			X^1			X					
ОК	X					X	X		X		
OR		X ⁴		X		X	X	X	X		
PA	X					X	X		X		
PR	X						X		X		
RI			X^1			X	X^6	X^6	X^6		
SC		X					X	X^6	X		

	Table 5-8: LABOR DISPUTES - PERIOD OF DENIAL AND WORKERS EXCLUDED										
	Duration Of Denial			Disputes Excluded If Caused By: Employer's Failure To		ed	Workers Not Denied If Neither They Nor Any Of The Same Grade Or Class Are:				
State	During Stoppage Of Work	While Dispute Is In Active Progress	Other	Confo	rm To: Labor Law	Lockout	Participating In Dispute	Financing Dispute	Directly Interested In Dispute		
SD			X^1			X	X	X	X		
TN		X^4				X	X				
TX	X ⁷					X^3	X ⁷	X^7	X ⁷		
UT	X^4				X	X^3			X^2		
VT	X					X^4	X^6	X^6	X^6		
VA		X	\mathbf{X}^2				X	X	X		
VI		X				X	X		X		
WA			X^1				X	X	X		
WV	X ⁵			X ¹¹		X	X	X	X		
WI		X				X					
WY	X						X	X	X		

¹ As long as unemployment is caused by the existence of a labor dispute

² See text preceding table for details

³ By judicial construction of statutory language

⁴ Dispute is not disqualifying: in <u>CO</u>, unless the lockout results from demands of employees, as distinguished from an employer effort to deprive the employees of some advantage they already possess; in <u>OH</u>, if the individual was laid off and not recalled prior to the dispute, if separated prior to the dispute, or if obtained bona fide job with another employer while the dispute was in progress; in <u>IL</u>, if the recognized or certified collective bargaining representative of the locked out employees refuses to meet under reasonable conditions with the employer to discuss the lockout issues, or there is a final adjudication under the NLRA that during the lockout period such representative has refused to bargain in good faith with the employer over the lockout issues, or if the lockout resulted as a direct consequence of a violation by such representative of the provisions of an existing collective bargaining agreement; in <u>OR</u>, if the individual was laid off prior to the dispute and did not work more than 7 days during the 21 calendar days immediately prior to the dispute, or if his/her position was filled and the individual unilaterally abandons the dispute to seek reemployment with the employer; in <u>TN</u>, if the claimant was indefinitely separated prior to the dispute and otherwise eligible; in <u>UT</u>, if the employer was involved in fomenting the strike; in <u>VT</u>, if the employer brought about the lockout in order to gain concessions from the employees

⁵ Disqualification ceases: in <u>GA</u>, when operations have been resumed but individual has not been reemployed; in <u>MA</u>, within 1 week following termination of dispute if individual is not recalled to work; in <u>WV</u>, if the stoppage of work continues longer than 4 weeks after the termination of the labor dispute, there is a rebuttable presumption that the stoppage is not due to the labor dispute and the burden is on the employer to show otherwise

⁶ Applies only to individual, not to others of the same grade or class

⁷ As long as unemployment is caused by claimant's stoppage of work which exists because of labor dispute; failure or refusal to cross picket line or to accept and perform available and customary work in the establishment constitutes participation and interest

⁸ Only if unemployment is caused by lockout in another, functionally integrated U.S. establishment of the same employer

⁹ Disqualification limited to 1 week for individuals neither participating in nor directly interested in dispute

¹⁰ Individuals locked out of employment by their employer can collect benefits if they were not on strike immediately prior to the lockout and are directed by their union leadership to work under the preexisting terms and conditions of employment

¹¹ Denial is not applicable if employees are required to accept wages, hours, or other conditions substantially less favorable than those prevailing in the locality or are denied the right of collective bargaining

NONSEPARATIONS

ABILITY TO WORK—Only minor variations exist in state laws setting forth the requirements concerning ability to work. A few states specify that a worker must be physically able, or mentally and physically able to work. Evidence of ability to work is the filing of claims and registration for work at a public employment office, required under most state laws. Missouri goes one step further requiring, by law, every individual receiving benefits to report to the nearest office in person at least once every 4 weeks.

Several states have added a proviso that no worker who has filed a claim and has registered for work shall be considered ineligible during an uninterrupted period of unemployment because of illness or disability, so long as no work, which is suitable but for the disability, is offered and refused. These provisions are not to be confused with the special programs in six states for temporary disability benefits.

AVAILABILITY FOR WORK—Availability for work is often translated to mean being ready, willing, and able to work. Meeting the requirement of registration for work at a public employment office is considered as some evidence of availability. Nonavailability may be evidenced by substantial restrictions upon the kind or conditions of otherwise suitable work that a worker can or will accept, by his refusal of a referral to suitable work made by the employment service, or of an offer of suitable work made by an employer. A determination that a worker is unable to work or is unavailable for work applies to the time at which notice is given of unemployment or for the period for which benefits are being claimed.

The availability-for-work provisions are more varied than the ability-to-work provisions. Some states provide that a worker must be available for work; some for suitable work; and others for work in the worker's usual occupation or for which the worker is reasonably fitted by training and experience.

The following table indicates claimants who are not ineligible due to illness or disability (occurring after the claim is filed and after registering for work) as long as no refusal of suitable work occurs after the beginning of the illness or disability.

Table 5-9: STATES WITH SPECIAL PROVISION FOR ILLNESS OR DISABILITY						
Alaska ¹	Alaska ¹ Delaware Hawaii Idaho ²					
Maryland	Massachusetts ³	Nevada	North Dakota ⁴			
Tennessee	Vermont					

¹ Waiver may not exceed 6 consecutive weeks

Vacations—Georgia and West Virginia specify the conditions under which workers on vacations are deemed unavailable or unemployed. Georgia limits to 2 weeks in any calendar year the period of unavailability of workers who are not paid while on a vacation provided in an employment contract or by employer-established custom or policy. Mississippi considers a worker unavailable for work during a holiday or vacation period. In North Carolina no individual shall be considered available for work for any week, not to exceed two in any calendar year, in which the unemployment is due to a vacation.

In Nebraska and New Jersey, no worker is deemed unavailable for work solely because they are on vacation without pay if the vacation is not the result of the worker's own action as distinguished from any collective bargaining or other action beyond the individual's control. Under New York law, an agreement by a

² Only if no suitable work was available that would have paid wages greater than one-half of the individual's WBA

³ Provision applicable for 3 weeks only in a BY

⁴ Only if illness not covered by workers' compensation

worker or the individual's union or representative to a shutdown for vacation purposes is not of itself considered a withdrawal from the labor market or unavailability during the time of such vacation shutdown. Other provisions relating to eligibility during vacation periods, although not specifically stated in terms of availability, are made in Virginia, where a worker is eligible for benefits only if the unemployment is not due to a bona fide vacation is found not to be; and in Washington, where it is specifically provided that a cessation of operations by an employer for the purpose of granting vacations shall not be construed to be a voluntary quit or voluntary unemployment. Tennessee does not deny benefits during unemployment caused by a plant shutdown for vacation, providing the individual does not receive vacation pay. However, workers who receive regular wages for a vacation under terms of a labor-management agreement will have their weekly benefit amount reduced by the amount of the wages received, but only if work will be available for the workers with the employer at the end of the vacation period.

Nebraska provides that a worker is considered employed when wages are received for a specific time in which the vacation is actually taken during a time of temporary layoff or plant shutdown and that vacation pay be prorated in an amount reasonably attributable to each week claimed and considered payable with respect to that week.

Locality—Alabama, Michigan, Ohio, and South Carolina require that workers be available for work in a locality where their base-period wages were earned, or in a locality where similar work is available or where suitable work is normally performed. Illinois and Utah consider workers to be unavailable if, after separation from their most recent work, they move to and remain in a locality where opportunities for work are substantially less favorable than those in the locality they left. Arizona and Utah require that, at the time they file a claim, workers be a resident of their state or of another state or foreign country that has entered into reciprocal arrangements with the state. Oregon, Utah and Virginia consider workers unavailable for work if they leave their normal labor market area for the major portion of a week unless the worker can establish that they conducted a bona fide search for work in the labor market area where they spent the major part of the week.

Availability During Training—The FUTA requires, as a condition for employers in a state to receive credit against the federal tax, that all state laws provide that compensation shall not be denied to an otherwise eligible worker for any week during which the individual is attending a training course with the approval of the state agency. Also, all state laws must provide that trade allowances not be denied to an otherwise eligible individual for any week during which the individual is in training approved under the Trade Act of 1974, because of leaving unsuitable employment to enter such training. In addition, the state law must provide that workers in training not be held ineligible or disqualified for being unavailable for work, for failing to make an active search for work, or for failing to accept an offer of, or for refusal of, suitable work.

Federal law does not specify the criteria that states must use in approving training. Although some state laws have set forth the standards to be used, many do not specify the types of training that are approvable. Generally, approved training is limited to vocational or basic education training, thereby excluding regularly enrolled students from collecting benefits under the approved training provision.

Some states, in addition to providing regular benefits while the worker attends an industrial retraining or other vocational training course, provide for an extended duration of benefits while the worker remains in training/retraining. See Chapter 4 concerning programs for extended duration.

While in almost all states the participation of workers in approved training courses is voluntary, in the District of Columbia, and Washington, a worker may be required to accept such training.

Availability for Part-Time Work—Many states require workers to be available for full-time work. Other states allow workers to be available for part-time work under certain conditions. The following table indicates those states paying workers who seek only part-time employment. Please note that considerable differences may exist between states with entries in the same column. The American Recovery and Reinvestment Act of

2009 (Public Law 111-5) has resulted in changes to some state laws as they seek to modernize their unemployment compensation programs. Please note that the table below does not align with the requirements established by P.L. 111-5.

	Table 5-10: STATES WITH AVAILABILITY OF PART-TIME WORKERS PROVISIONS States That Pay Benefits To Part-Time Workers Under Certain Conditions							
State	If Otherwise Eligible	Claim Based on Part-Time Work, or has History of Part- Time Work	Medical Restrictions or Restrictions Due to Disabilities	Other				
AR	I	L						
CA		L						
СО		L, R						
CT			L, R					
DE		L^1		Good Cause – I				
DC				Good Cause – I				
FL		I						
GA		L^1						
HI		L						
IL			R	Only if part-time work is suitable because of circumstances beyond worker's control - R				
ID		L ¹						
IA		L, R						
KS		L^1 , I						
LA		I						
ME		L, R	L, R ²	L, R ²				
MD		L^1						
MA		R	R					
MN		L						
MT		L	R					
NE		I						
NV		R	I	I^3				
NH		L	L	R ⁴				
NJ		L, R						
NM	L, R ³			L, R ⁵				
NY		L						
NC		L						
ND		I						
ОН		I						
OK		L^1						

	Table 5-10: STATES WITH AVAILABILITY OF PART-TIME WORKERS PROVISIONS									
	States That Pay Benefits To Part-Time Workers Under Certain Conditions									
State	If Otherwise Eligible	Other								
OR			R							
PA	${ m I}^6$									
PR		I								
SD		I								
TN		L^1								
UT			R							
VT		I								
VA			I							
WA		L, R								
WY		R	R							

^{*} Indicates if the state applies its law (L), regulation (R), or an interpretation (I)

Michigan and West Virginia require that a worker be available for full-time work. Pennsylvania considers a worker ineligible for benefits for any week in which his unemployment is due to failure to accept an offer of suitable full-time work in order to pursue seasonal or part-time work.

Note: Since most state laws do not specify whether the worker must be available for full-time or part-time work, the above table should be used with caution. The table is based on information provided to the Department.

ACTIVELY SEEKING WORK—In addition to registration for work at a local employment office, all states, whether by law or practice (except Pennsylvania), require that a worker be actively seeking work or making a reasonable effort to obtain work. Pennsylvania requires that the claimant be able and available for suitable work and not refuse suitable work when offered. Those states which apply actively seeking work requirements through practice are Alaska, Arizona, Mississippi, Nebraska, Nevada, New York, Puerto Rico, South Dakota, Tennessee, and Texas.

¹ <u>DE</u> - if individual is willing to work at least 20 hours per week, is available for the number of hours comparable to part-time work in base period, or is available for the hours comparable to his or her work at the time of most recent separation; <u>GA</u>, <u>ID</u>, <u>NM</u>, <u>TN</u> – if individual is willing to work at least 20 hours per week; <u>KS</u>, <u>OK</u> – provided the individual is available for the number of hours per week that are comparable to part-time work experience in base period; <u>MD</u> – provided that individual is available for at least the number of hours worked at his or her previous employment, does not impose any restrictions on his or her ability to work or availability for work, and is in a labor market where a reasonable demand exists for part-time work

² When majority of weeks in base period were full-time but claimant is only able, available and seeking part-time work due to own or immediate family member's illness or disability, or when necessary for safety or protection of claimant or immediate family member, including protection from domestic abuse

³ Student provision applies to high school students who can only work part-time while attending school

⁴ In certain circumstances, if claimant is the only adult suitable to care for a child

⁵ Only for workers who attend school full-time and are actively seeking at least part-time work, and for whom school attendance was not a factor in their separation from work

⁶ The Superior Court has stated that the availability requirement is met as long as a claimant is ready, willing, and able to accept some substantial and suitable work

REFUSAL OF WORK—All state laws address refusals of work, although they vary concerning the extent of the disqualification imposed. The FUTA provides that all state laws must also look at the labor market and certain labor standards. Specifically, benefits will not be denied to any otherwise eligible individual for refusing to accept new work if:

- The position offered is vacant due directly to a strike, lockout, or other labor dispute;
- 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
- 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.

Criteria for Suitable Work—All states look at whether the work refused was suitable. When state laws list the criteria for suitability, they usually address the degree of risk to a worker's health, safety, and morals; the worker's physical fitness, prior training, experience, and earnings; the length of unemployment and prospects for securing local work in a customary occupation; and the distance of the available work from the worker's residence. Delaware and New York make no reference to the suitability of work offered but provide for disqualification for refusals of work for which a worker is reasonably fitted. South Carolina specifies that whether work is suitable must be based on a standard of reasonableness as it relates to the particular worker involved.

These criteria are modified in some states to include other stipulations:

Distance—In Alabama and West Virginia, no work is unsuitable because of distance if it is in substantially the same locality as the last regular employment which the worker left voluntarily without good cause connected with the employment; in Indiana, work under substantially the same terms and conditions under which the worker was employed by a base-period employer, which is within the prior training, experience, and physical capacity to perform, is suitable work unless a bona fide change in residence makes such work unsuitable because of the distance involved. Delaware, New York, and Ohio provide that no refusal to accept employment shall be disqualifying if it is at an unreasonable distance from the worker's residence or the expense of travel to and from work is substantially greater than that in the former employment, unless provision is made for such expense.

Personal/Family Reasons—Maine does not disqualify a worker for refusal of suitable work if he refuses a position on a shift, the greater part of which falls between midnight and 5 a.m., and he is prevented from accepting the job because of family obligations. Maine excludes from suitable work a job the worker previously vacated if the reasons for leaving have not been removed or changed; in addition, if a claimant has refused work for a necessitous and compelling reason, the disqualification will be terminated when the claimant is again able and available for work. New Hampshire does not disqualify a worker who is the only available adult to care for an ill, infirm, or physically or mentally disabled family member if the individual is unable or unavailable for suitable, permanent full-time work in a given shift; in addition, New Hampshire does not impose a disqualification for refusing to accept new work if the worker is unable to accept work during the hours of a particular shift because of the family obligations described above. Wisconsin does not disqualify a worker who accepts work, which could have been refused with good cause, and then terminates with good cause within 10 weeks after starting the job. North Carolina does not deny benefits to a worker for refusing a job resulting from undue family hardship when the individual cannot accept a particular job because the individual is unable to obtain adequate childcare or elder care.

Connecticut does not deem work suitable if, as a condition of being employed, the worker would be required to agree not to leave the position if recalled by his previous employer. In Louisiana, a worker may refuse work if the remuneration from the employer is below 60 percent of the individual's highest rate of pay in the base period. In Wisconsin, a worker has a good cause during the first six weeks of unemployment for refusing work at a lower grade of skill or significantly lower rate of pay than one or more recent jobs.

Union/Collective Bargaining Issues—Ohio and New York do not consider suitable any work that a worker is not required to accept pursuant to a labor-management agreement. In Illinois, a worker will not be disqualified if the position offered by an employing unit is a transfer to other work and the acceptance would separate a worker currently performing the work. Iowa does not disqualify a worker for failure to apply for or accept suitable work if the individual left work in lieu of exercising a right to bump or oust an employee with less seniority. In Oregon, a worker will not be disqualified for refusal of suitable work if the employer unilaterally modified the amount of wages agreed upon by the individual's collective bargaining unit and the employer. In Pennsylvania, a worker will not be disqualified for refusal of suitable work when the work is offered by his employer, and the worker is not required to accept the offer pursuant to terms of a union contract or agreement or an established employer plan, program or policy. In New York, a worker not subject to recall or who did not obtain employment through a union hall and is still unemployed after receiving 13 weeks of benefits is required to accept employment that the worker is capable of doing, provided the employment would result in a quarterly wage not less than 80 percent of the high quarter in the base period or the wages prevailing for similar work in the locality, whichever is less.

Duration of Unemployment—A few states provide for changing the definition of suitable work as the duration of the individual's unemployment grows. The suitability of the offered wage is the factor states have chosen to alter. For example, Florida requires the agency, in developing rules to determine the suitability of work, to consider the duration of the individual's unemployment and the wage rates available. In addition, Florida law specifies that, after a worker has received 25 weeks of benefits in a single year, suitable work will be a job that pays the minimum wage and is 120 percent or more of the individual's weekly benefit amount.

Idaho law merely requires workers to be willing to expand their job search beyond their normal trade or occupation and to accept work at a lower rate of pay in order to remain eligible for benefits as the length of their unemployment grows. Louisiana will not disqualify a worker for refusing suitable work if the offered work pays less than 60 percent of the individual's highest rate of pay in the base period. Utah considers all earnings in the base year, not just earnings from the most recent employer, in the determination of suitable work and specifies that the agency will be more prone to consider work suitable the longer the worker is unemployed and less likely that the worker will secure local work in his or her customary occupation. Wyoming will apply the refusal-of-suitable work disqualification if, after 4 weeks of unemployment, the individual failed to apply for and accept suitable work other than his customary occupation offering at least 50 percent of the compensation earned in his or her previous occupation.

Georgia specifies that, after a worker has received 10 weeks of benefits, no work will be considered unsuitable if it pays wages equal to at least 66 percent of the individual's highest quarter earnings in the base period and is at least equal to the federal or state minimum wage.

Iowa law specifies that work is suitable if it meets the other criteria in the law and the gross weekly wage of the offered work bears the following relationship to the individual's high-quarter average weekly wage: (1) 100 percent during the first 5 weeks of unemployment; (2) 75 percent from the 6th through the 12th week of unemployment; (3) 70 percent from the 13th through the 18th week of unemployment; and (4) 65 percent after the 18th week of unemployment. No individual, however, is required to accept a job paying below the federal minimum wage.

After 12 weeks of unemployment, Maine no longer considers the individual's prior wage in determining whether work is suitable. In Michigan, an individual will be denied benefits for refusing an offer of suitable

work paying at least 70% of the gross pay rate received immediately before becoming unemployed. After 8 weeks of unemployment, Mississippi law specifies that work is suitable if the offered employment pays the minimum wage or higher and the wage is that prevailing for the individual's customary occupation or similar work in the locality. Montana, after 13 weeks of unemployment, specifies that a suitable work offer need only include wages equal to 75 percent of the individual's earnings in his previous customary insured work, but not less than the federal minimum wage. North Dakota law specifies that after a worker has received 18 weeks of benefits, suitable work will be any work that pays wages equal to the maximum weekly benefit amount, providing that consideration is given to the degree of risk involved to the individual's health, safety, morals, his physical fitness, and the distance of the work from his residence.

Period of Disqualification—Some states disqualify for a specified number of weeks (3 to 20) any workers who refuse suitable work; others postpone benefits for a variable number of weeks, with the maximum ranging from 1 to 12.

More than half of the states disqualify, for the duration of the unemployment or longer, workers who refuse suitable work. Most of these states specify an amount that the worker must earn or a period of time the worker must work to remove the disqualification.

The relationship between availability for work and refusal of suitable work is explained in the discussion of availability earlier in this chapter. The state of Wisconsin's provisions for suitable work recognize this relationship by stating: "If the commission determines that . . . a failure to accept suitable work has occurred with good cause, but that the employee is unable to work or unavailable for work, he shall be ineligible for the week in which such failure occurred and while such inability or unavailability continues."

Of the states that reduce potential benefits for refusal of suitable work, the majority provide for reduction by an amount equal to the number of weeks of benefits postponed.

	Table 5-11: REFUSAL OF SUITABLE WORK – DISQUALIFICATION							
State		Benefits Postponed For –	Benefits Reduced					
State	Number Of Weeks	Duration Of Unemployment Until Requalify ¹	Denents Reduced					
AL	W + 1-10							
AK	W + 5		3 x WBA					
AZ		8 x WBA						
AR	$W + 7^2$							
CA	$W + 1-9^2$							
СО	W + 20		Equal					
СТ		6 x WBA						
DE		4 weeks of work and 4 x WBA						
DC		10 weeks of work and wages = to 10 x WBA						
FL	$W + 1-5^3$	17 x WBA ³	Optional					
GA		10 x WBA ⁴						
HI		5 x WBA						

	Table 5-11: REFUSAL OF SUITABLE WORK – DISQUALIFICATION						
State	Normalis of Wissley	Benefits Postponed For – Duration Of Unemployment Until Requalify ¹	Benefits Reduced				
ID	Number Of Weeks	14 x WBA					
ID							
IL		Wages equal to WBA in each of 4 weeks	18t C 1 750/				
IN		Wages equal to WBA in each of 8 weeks	1 st refusal - 75%; 2 nd - 85%; 3 rd - 90%				
IA		10 x WBA					
KS		3 x WBA					
KY		10 weeks of covered work plus 10 x WBA					
LA		10 x WBA					
ME		8 x WBA					
MD	$W + 5-10^3$	10 x WBA					
MA	W + 7		Up to 8 weeks				
MI	W + 13		Equal in current BY ³				
MN	W + 7						
MS	W + 1-12						
МО		10 x WBA					
MT		6 x WBA	Equal				
NE	12		Equal				
NV		Wages equal to WBA in each week up to 15					
NH		5 weeks of covered work with earnings equal to 20% more than WBA in each week					
NJ	W + 3						
NM		5 x WBA	Equal				
NY		5 x WBA					
NC	X ⁵	10 x WBA earned in at least 5 weeks	X ⁵				
ND		10 x WBA					
ОН		6 weeks in covered work + wages equal to 27.5% of state AWW ⁶					
OK		10 x WBA ⁷					
OR		4 x WBA	8 x WBA				
PA		X ⁸					

	Table 5-11: REFUSAL OF SUITABLE WORK – DISQUALIFICATION							
State		Benefits Postponed For –	Benefits Reduced					
State	Number Of Weeks	Duration Of Unemployment Until Requalify ¹	Benefits Reduced					
PR		4 weeks of work and wages equal to 10 x WBA						
RI		8 weeks of covered work equaling 20 x minimum hourly wage in each week						
SC		8 x WBA						
SD		6 weeks of covered work and wages equal to WBA in each week						
TN		10 x WBA in covered work						
TX		6 weeks of work or wages equal to 6 x WBA (applies to any refusal within BY)						
UT		6 x WBA						
VT		6 x WBA						
VA		30 days or 240 hours of work						
VI		4 weeks of work and 4 x WBA						
WA		7 weeks and earnings in bona fide work of 7 x WBA						
WV	$W+4^9$		Equal					
WI		4 weeks elapsed and 4 x WBA						
WY		8 x WBA						

KEY: W = Week of refusal

¹ Minimum employment or wages required to requalify for benefits

- ³ In <u>FL</u>, both term and duration of unemployment disqualifications are imposed. Aliens who refuse resettlement or relocation employment are disqualified 1-17 weeks, or reduction by not more than 5 weeks. In <u>MI</u>, claimant may be eligible for benefits in subsequent benefit year based on base period wages earned subsequent to refusal. In <u>MD</u>, either disqualification may be imposed at discretion of agency.
- ⁴ Individual must work for a liable employer and become unemployed through no fault of his own
- ⁵ Disqualification may run into next BY which begins within 12 months after end of current year. Also, a permanent disqualification may be reduced to a time certain disqualification, but not less than 5 weeks, with a corresponding reduction in benefits (weeks of disqualification x WBA).
- ⁶ And wages at 27.5% of state AWW in each week
- An individual who refuses an offer of work due to illness, death of a family member or other circumstances beyond the individual's control will be disqualified for the week of occurrence
- ⁸ Until a worker obtains work not of a casual or temporary nature; however, if work refused was casual or temporary, then disqualification is for an equal period of time
- ⁹ Plus such additional weeks as offer remains open

SPECIAL GROUPS

All state laws contain provisions addressing special groups of workers. The FUTA requires the denial of benefits under certain circumstances to professional athletes, some aliens, and school personnel while it also prohibits states from denying benefits solely on the basis of pregnancy or the termination of pregnancy. Like

[&]quot;Equal" indicates reduction equal to WBA multiplied by number of weeks of disqualification.

² In <u>AR</u>, weeks of disqualification must be weeks in which claimant is otherwise eligible or earns wages equal to WBA; in <u>CA</u>, it must be weeks in which claimant meets reporting and registration requirements. Also, agency may add 1-8 weeks for successive disqualification.

the FUTA provisions, most of these special provisions restrict benefits more than the usual disqualification provisions.

STUDENTS—Most states exclude from coverage service performed by students for educational institutions. In addition, many states have special provisions limiting the benefit rights of students who have had covered employment. In some of these states, the disqualification is for the duration of the unemployment; in others, it is during school attendance or during the school term.

Many states disqualify workers during school attendance and some states extend the disqualification to vacation periods.

		Table 5-12: TREAT!	MENT C	OF STUDENTS	
State	Disqualified For Leaving Work To Attend School	Disqualified Or Ineligible While Attending School	State	Disqualified For Leaving Work To Attend School	Disqualified Or Ineligible While Attending School
AL	Yes	Yes, ineligible if school hours overlap normal work hours	AK	Yes, if leaving skilled work or not attending approved training	Yes, unless student pursued an academic education for a school term and worked 30 hours a week, and the academic schedule did not preclude full time work in the student's occupation, and if the student was laid off ¹
AZ	Yes, unless leaving to resume approved training or if work hinders the individual from making satisfactory progress in approved training	Yes, unless there is a pattern of concurrent, full-time work and full-time school attendance for the nine month period before the filing of an initial claim for UI benefits, and the individual has not left or refused full-time work, or reduced the hours of work to part-time to attend school	AR	Yes	Yes, except while attending a vocational school for a demand occupation and other training as long as they are making reasonable efforts to obtain employment and don't refuse suitable work
CA	Yes, except if attending union apprenticeship school or approved for training benefits	Yes, ineligible unless student has a part-time seek work plan or is available for full-time work in labor market during school ¹	СО	Yes ¹	No, provided school attendance does not interfere with ability to accept suitable work ¹
СТ	Yes ¹	Yes, ineligible except student who becomes unemployed while attending school if work search is restricted to employment that does not conflict with regular class hours and if student was employed on a full-time basis during the 2 years prior to separation while in school ¹	DE	Yes	No, if student determined to be primarily a worker who happens to attend school
DC	Yes	No, provided school is not an undue restriction on availability	FL	Yes	No, provided school attendance does not interfere with availability to accept suitable work
GA	Yes, unless Trade Act training	Yes, unless attending approved courses	НІ	Yes	Yes ⁴
ID	Yes	Yes, unless attending approved training ¹	IL	Yes, unless Trade Act training	Yes, ineligible when principal occupation is a student unless attends approved training ¹
IN	Yes, unless Trade Act training	No, provided school attendance does not interfere with availability to accept work, and the student is actively seeking work	IA	Yes	No, eligible if school attendance does not interfere with ability to accept suitable work

		Table 5-12: TREAT	MENT C	OF STUDENTS	
State	Disqualified For Leaving Work To Attend School	Disqualified Or Ineligible While Attending School	State	Disqualified For Leaving Work To Attend School	Disqualified Or Ineligible While Attending School
KS	Yes, unless Trade Act training	Yes, disqualified, including vacation periods, unless full-time work is concurrent with school attendance, or school schedule does not affect availability for work ¹	KY	Yes	No, provided school attendance does not interfere with ability to accept suitable work
LA	No	Yes, ineligible, including vacation periods, unless student loses job while in school and is available for suitable work ¹	ME	Yes	Yes, disqualified unless student is available for full-time work while in school, or would leave school for full-time work, or is in approved training
MD	Yes ¹	INA	MA	Yes	No, provided industrial or vocational training is found to be necessary to obtain suitable work. Training must be full-time and less than one year in length. ²
MI	Yes ¹	Yes, ineligible unless student agrees to quit school/change class schedule to accept work; or in approved training	MN	Yes, unless entering approved training	Yes, ineligible unless willing to quit school, except for approved training ¹
MS	Yes	No, provided school hours do not interfere with availability for full-time work	МО	Yes	Yes, ineligible if there is a significant restriction on availability. Some part-time students may be eligible. Does not apply to WIA, Trade Act, and mass layoff students.
MT	No	No, provided that student can demonstrate that s/he meets general eligibility requirements	NE	Yes	Yes, disqualified unless major part of BPW were for services performed while attending school ¹
NV	Yes, unless approved training or high school student who must legally attend school	No, if school attendance does not interfere with ability to seek and accept suitable work	NH	Yes	No, provided student is available for and seeking permanent full-time work during all the shifts and all the hours there is a market for his services
NJ	Yes, except for approved training.	Yes, disqualified, including vacation periods, unless student earned wages sufficient to qualify for benefits while attending school	NM	Yes	Yes, ineligible except if school attendance was not a factor in their job separation and as long as the student is available and seeking at least part-time work (even if currently working part-time) ¹
NY	No	Yes, disqualified. Personal and non-compelling.	NC	No	No, unemployed individual not necessarily unavailable for or unable to work while attending school and not ineligible solely on basis of attending school
ND	No	Yes, disqualified unless major part of BPW were for services performed while attending school ¹	ОН	Yes, unless Trade Act training.	No, if becomes unemployed while attending school; BPW were at least partially earned while attending school; meets availability and work search requirements; and if available for suitable employment on any shift ¹
ОК	No	No, provided student offers to quit school, adjust class hours, or change shifts to secure employment ¹	OR	Yes, unless required by law to attend school ²	No, provided school attendance does not interfere with availability to seek and accept suitable work

		Table 5-12: TREATM	MENT C	OF STUDENTS	
State	Disqualified For Leaving Work To Attend School	Disqualified Or Ineligible While Attending School	State	Disqualified For Leaving Work To Attend School	Disqualified Or Ineligible While Attending School
PA	Yes, unless Trade Act training and job paid less than 80% of Trade Act job and was at lesser skill level	No, provided able and available for suitable work (does not have to be full-time work)	PR	INA	INA
RI	Yes, unless Trade Act training	Yes, disqualified unless hours of school do not interfere with hours of work in student's occupation	SC	Yes	No, not disqualified if student offers to quit school, adjust class hours or change shifts in order to secure employment. Must make a work search each week.
SD	Yes	Yes, ineligible if determined principally occupied as a student	TN	No	INA
TX	Yes ¹	Yes, eligible if willing to quit school or change class schedule to accommodate full-time work ¹	UT	Yes ²	No, disqualified when school attendance is a restriction to availability for full-time suitable work, unless in an approved training program ²
VT	Yes	Yes, if claim is based on part-time employment and student remains available for part-time work while attending school	VA	Yes ³	Yes, unless attendance would limit availability for only one of multiple shifts in usual occupation
VI	No	No	WA	Yes, unless approved apprentice training or Trade Act training	Yes, disqualified if registered at a school that provides instruction of 12 or more hours per week, unless in approved training or demonstrates evidence of availability for work ¹
WV	Yes, unless previously enrolled in approved training trai		WI	Yes, unless Trade Act training	Yes, unless student is available for full-time first shift work
WY	Yes, unless previously enrolled in approved training	Yes, disqualified unless major part of BPW were for services performed while attending school			

KEY: INA = Information not available

NOTE: Unless otherwise indicated, state is applying its voluntary quit or availability provisions

SCHOOL PERSONNEL—FUTA requires states to deny benefits to instructional, research, or principal administrative employees of educational institutions between successive academic years or terms, or, when an agreement so provides, between two regular but not successive terms, if the individual performed such instructional, research, or administrative services in the first year or term and has a contract or a reasonable assurance of performing such services in the second year or term. The denial also applies to vacation or holiday periods within school years or terms.

FUTA permits a state, at its option, to deny benefits between successive academic years or terms to other employees of a school or of an educational service agency who perform services to or on behalf of an educational institution if the individual performed services (other than the three types described above) during the year or term and has a reasonable assurance or a contract to perform services in the second year or term.

¹ State statutes specifically mention students

² Regulations specifically mention students

³ Based upon case law

⁴Must be available for work and willing to quit school, except for approved training

The option for denial of benefits also applies to vacation or holiday periods within school years or terms. However, FUTA requires states to pay benefits retroactively to school personnel performing these "other" services if they were given a reasonable assurance of reemployment but were not, in fact, rehired when the new school term or year began.

Kansas also applies a between and within-terms denial to school bus drivers not employed by governmental entities, nonprofit organizations, or Indian tribes. Arizona has a similar disqualification which applies to school bus contractors.

Alaska provides state interim benefits, if money is appropriated from the general fund, to nonprofessional employees of educational institutions who are noncertified and provide compensated services to a school district for teaching indigenous languages if the individual's benefits are reduced or denied under the between terms or during vacation period provisions of the law.

PROFESSIONAL ATHLETES—FUTA requires states to deny benefits to a worker between two successive sport seasons if substantially all of the worker's services in the first season consist of participating in or preparing to participate in sports or athletic events and the worker has a reasonable assurance of performing similar services in the second season.

ALIENS—FUTA requires denial of benefits to certain aliens. Benefits may not be paid based on service performed by an alien unless the alien is one who; (1) was lawfully admitted for permanent residence at the time the services were performed and for which the wages paid are used as wage credits; (2) was lawfully present in the United States to perform the services for which the wages paid are used as wages credits; or (3) was permanently residing in the United States "under color of law," including one lawfully present in the United States under provisions of the Immigration and Nationality Act. (Note that aliens must also be legally authorized to work to be considered available for work.)

To avoid discriminating against certain groups in the administration of this provision, federal law requires that the information designed to identify ineligible aliens must be requested of all workers. Whether or not the individual is in an acceptable alien status is determined by a preponderance of the evidence.

DEDUCTIBLE INCOME

Almost all state laws provide that a worker will not receive UI for any week during which the worker is receiving or is seeking benefits under any federal or other state UI law. A few states specifically mention benefits under the Federal Railroad Unemployment Insurance Act. Under most of the laws, no disqualification is imposed if it is finally determined that the worker is ineligible under the other law. The intent is to prevent duplicate payment of benefits for the same week. These disqualifications apply only to the week in which or for which the other payment is received.

Most states have statutory provisions that a worker is ineligible for any week during which such worker receives or has received certain other types of remuneration such as wages in lieu of notice, dismissal wages, worker's compensation for temporary partial disability, holiday and vacation pay, back pay, and benefits under a supplemental unemployment benefit plan. In many states, if the payment concerned is less than the weekly benefit amount, the worker receives the difference; in other states, no benefits are payable for a week of such payments regardless of the amount of payment. A few states provide for rounding the resultant benefits, like payments for weeks of partial unemployment, to half dollar or dollar amounts. Tennessee provides for a denial of benefits for a separation due to a claimant's acceptance of an employer's program providing incentives to employees for voluntarily terminating their employment.

Wages in Lieu of Notice and Dismissal Payments—A considerable number of states consider wages in lieu of notice to be deductible income. Many states have the same provision for receipt of dismissal payments as for receipt of wages in lieu of notice. The state laws use a variety of terms such as dismissal allowance, dismissal payments, dismissal wages, separation allowances, termination allowances, severance payments, or some combination of these terms. In many states, all dismissal payments are included as wages for contribution purposes, as they are under the FUTA. Other states exclude dismissal payments which the employer is not legally required to make. To the extent that dismissal payments are included in taxable wages for contribution purposes, workers receiving such payments may be considered not unemployed, or not totally unemployed, for the weeks concerned. Some states have so ruled in general counsel opinions and benefit decisions. However, under rulings in some states, workers who received dismissal payments have been held to be unemployed because the payments were not made for the period following their separation from work but, instead, with respect to their prior service.

	Table 5-13: STATES WITH WAGES IN LIEU OF NOTICE AND DISMISSAL PAYMENTS PROVISIONS											
State	Wages	Dismissal	State	Wages	Dismissal	State	Wages	Dismissal				
AK	R	R	AR	R R		AZ	D (not considered unemployed)					
CA	R: By interpretation		СО	R	L: Benefits postponed for number of weeks equal to total amount of additional remuneration divided by usual weekly wage	СТ	D	D: Not applicable to severance or accrued leave pay based on service for the Armed Forces				
DE		R	DC		R	FL	R					
GA	D	D	IL	R: By regulation				s greater of first \$3 or rom other than BP				
IA	R	R	KY	R		LA	R	R: But not less than 1 week, for each week a BP employer provided severance pay which equaled or exceeded the WBA				
ME	R	R	MD		R	MA	D					
MI	R	R	MN	R	R	NE	R	R				
NV	D	D	NH	R	R	NJ	D					
NM	R: By reg	ulation	NC	D	D D		R	R: Not applicable to severance or accrued leave pay based on service for the Armed Forces				
SD	R	R	TX	D		UT	R	R				
VT	R	R	VA	R	R: Only when allocated by the employer to specific pay periods	WA	R	R ¹				

	Table 5-13: STATES WITH WAGES IN LIEU OF NOTICE AND DISMISSAL PAYMENTS PROVISIONS											
State	Wages	Dismissal	State	Wages	Dismissal	State	Wages	Dismissal				
wv	D		WI		R: Only when allocated by close of week, payable at full applicable wage rate and employee had notice of allocation	WY	D	D				

R = weekly benefit reduced by weekly prorated amount of the payment D = all benefits denied for the week of receipt

Worker's Compensation Payments—Nearly half of the state laws list worker's compensation under any state or federal law as disqualifying income. Some disqualify for the week concerned; the others consider worker's compensation deductible income and reduce unemployment benefits payable by the amount of the worker's compensation payments. A few states reduce the unemployment benefit only if the worker's compensation payment is for temporary partial disability, the type of worker's compensation payment that a worker most likely could receive while certifying ability to work.

	Table 5-14: STATES WITH WORKER'S COMPENSATION PROVISIONS											
S	tate	State		State		St	tate	State				
AL	R	CA	R	CO	R	CT	\mathbf{D}^1	DE	R			
GA	D	IL	R	IA	R	KS	D	LA	R			
MA	D	MN	R	MO	R	MT	D	NE	R			
NH	R	ОН	R	RI	R	SD	R	TN	D			
TX	D	VT	R	VA	\mathbb{R}^1	WA	D	WV	D			
WI	R											

R = weekly benefit reduced by weekly prorated amount of the payment D = all benefits denied for the week of receipt

Vacation Pay, Holiday Pay, and Back Pay—Many states consider workers receiving vacation pay as not eligible for benefits; several other states hold workers eligible for benefits if they are on a vacation without pay through no fault of their own. In practically all states, as under the FUTA, vacation pay is considered wages for contribution purposes – in a few states, in the statutory definition of wages; in others, in official explanations, general counsel or attorney general opinions, interpretations, regulations, or other publications of the state agency. Thus, a worker receiving vacation pay equal to his weekly benefit amount would, by definition, not be unemployed and would not be eligible for benefits. Some of the explanations point out that vacation pay is considered wages because the employment relationship is not discontinued, and others emphasize that a worker on vacation is not available for work. Vacation payments made at the time of severance of the employment relationship, rather than during a regular vacation shutdown, are considered disqualifying income in some states only if such payments are required under contract and are allocated to specified weeks; in other states, such payments, made voluntarily or in accordance with a contract, are not considered disqualifying income.

¹ Previously accrued compensation except severance pay, when assigned to a period of time by collective bargaining or trade practices; negotiated settlements or proceeds given for early termination of an employment contract

¹ If worker's compensation received after receipt of UI, worker liable to repay UI in excess of worker's compensation

	Table 5-1	5: STATES WITH	HOLIDAY PAY, B.	ACK PA	Y AND VACATIO	N PAY PROVISIONS	S
State	Holiday	Back Pay	Vacation	State	Holiday	Back Pay	Vacation
AL		D		AK	R	R: Employer withholds amount of benefits paid and remits to UI agency	R
AR	R: WBA minus holiday pay in excess of 40% of WBA		R: WBA minus vacation pay in excess of 40% of WBA	CA	R	R	
СО	Treated as wages in the week in which the holiday occurred	R: Employer withholds amount of benefits paid and remits to UI agency	D	DE		R	
DC		Employer withholds amount of benefits paid and remits to UI agency		GA		Employer withholds amount of benefits paid and remits to UI agency	D
НІ	R	R	R: If continued attachment to employer	ID	R	R/D: Depending on amount	D
IL	R	R: When employee reinstated after suspension/dis- charge and receives full compensation for period if charges reversed	R	IN	R: Excludes greater of first \$3 or 1/5 WBA from other than BP employer	R: Excludes greater of first \$3 or 1/5 WBA from other than BP employer. Employer withholds amount of benefits paid and remits to UI agency.	R: Excludes greater of first \$3 or 1/5 WBA from other than BP employer
IA			R: If employer designated a specific vacation period, benefits are reduced for that period of time. If not, reduction is limited to 1 week.	KS	R	D: Employer withholds amount of benefits paid and remits to UI agency	R
KY		R: Benefits will be reduced 100% for overpayments caused by back pay award		LA			R

	Table 5-1 :	5: STATES WITH	HOLIDAY PAY, BA	ACK PA	Y AND VACATION	N PAY PROVISION	S
State	Holiday	Back Pay	Vacation	State	Holiday	Back Pay	Vacation
ME	R	X ¹	R	MD	R: Not applicable to pay attributable to any period outside the terms of an employment agreement, which specifies scheduled vacation or holiday periods		R: Not applicable to pay attributable to any period outside the terms of an employment agreement, which specifies scheduled vacation or holiday periods
MA	D			MI	R	R	R
MN	R: 55% deducted as long as amount is less than WBA	R	R: Only applies if temporary or seasonal layoff, not if permanent separation	MS		D: Employer withholds amount of benefits paid and remits to UI agency	
МО	Reportable during week of holiday	R: Employer withholds amount of benefits paid and remits to UI agency	R	NV	Treated as wages the week in which it is paid	D: Employer withholds amount of benefits paid and remits to UI agency	D
NY	D		D	NM		R: By regulation	
NC		D: Employer withholds amount of benefits paid and remits to UI agency	D	ND	Reportable during week of holiday	Not reportable	Reportable when received unless individual takes vacation prior to lay-off
ОН			R	OR	May be deductible depending on circumstances		May be deductible depending on circumstances
PA	R	R	R: Only deductible if claimant has a return to work date	PR			R
RI			R	SD	R		
TN		R		UT	R	R	R
VT		R	R	VA	Reportable during week of holiday	R	R

	Table 5-15: STATES WITH HOLIDAY PAY, BACK PAY AND VACATION PAY PROVISIONS											
State	Holiday	Back Pay	Vacation	State	Holiday	Back Pay	Vacation					
WA	R: If assigned to the week claimed rather than accrued	Employer withholds amount of benefits paid and remits to UI agency	R: If assigned to the week claimed rather than accrued	wv	D	D	D: Except if worker is totally unemployed and if pay is accumulated prior to unemployment					
WI	R: Only when allocated by close of such week, payable at full wage rate, and employee has notice		R: Only when allocated by close of such week, payable at full wage rate, and employee has notice	WY	D: Allocated to week the holiday occurs	R	D					

R = weekly benefit reduced by weekly prorated amount of the payment D = benefits denied for the week of receipt

Retirement Payments—FUTA requires states to reduce the weekly benefit amount of any individual by the amount, allocated weekly, of any "....governmental or other pension, retirement or retired pay, annuity, or any other similar periodic payment which is based on the previous work of such individual..." This requirement applies only to payments made under a plan maintained or contributed to by a base-period or chargeable employer which affected eligibility for or increased the amount of the retirement pay. States are permitted to reduce benefits on less than a dollar-for-dollar basis by taking into account the contributions made by the worker to the plan in question. (This effectively means the FUTA requirement is limited to 100% employer-financed pensions.) Also, the requirement applies only to those payments made on a periodic (as opposed to lump-sum) basis. As a result, the states may choose from a variety of options in creating a retirement pay provision. In 2008, FUTA was amended to prohibit reductions for pensions, retirement or retired pay, annuity, or other similar payments which are not includible in the gross income of the individual because it was a part of a rollover distribution.

	Table 5-16: EFFECT OF RETIREMENT PAYMENTS											
	Deductions			Excludes			tions		Excludes			
State	All Pensions All Employers (1 State)	All Pensions BP Employer (50 States)	Considers Employee Contributions To Pensions	Pensions Not Affected By BP Work	State	All Pensions All Employers (1 State)	All Pensions BP Employer (50 States)	Considers Employee Contributions To Pensions	Pensions Not Affected By BP Work			
AL		X		X	AK		X	X	X			
AZ		X	X	X	AR		X	X				
CA		X	X	X	СО		X					
CT		X	X	X	DE		X	X				
DC	X		X		FL		X	X	X			
GA		X	X	X	HI	X		X	X			
ID		X^1	X		IL		X^2	X				

¹ If a payment, which is awarded or authorized by the National Labor Relations Board, a court or any other administrative agency of government for any settlement of a dispute, is for, or equivalent to, wages for a specific period of time, then that payment will be considered wages with respect to the week or weeks which are covered by the award, providing the claimant receives the back payment.

	Table 5-16: EFFECT OF RETIREMENT PAYMENTS											
	Deduc	ctions		Excludes		Deduc	tions		Excludes			
State	All Pensions All Employers (1 State)	All Pensions BP Employer (50 States)	Considers Employee Contributions To Pensions	Pensions Not Affected By BP Work	State	All Pensions All Employers (1 State)	All Pensions BP Employer (50 States)	Considers Employee Contributions To Pensions	Pensions Not Affected By BP Work			
IN		X			IA		X	X	X			
KS		X	X	X	KY		X	X	X			
LA		X			ME		X	X	X			
MD		X^3	X		MA		X	X	X			
MI		X	X	X	MN		X					
MS		X			МО		X		X			
MT		X	X	X	NE		X	X^4				
NV		X	X	X	NH		X	X	X			
NJ		X	X	X	NM		X	X				
NY		X	X	X	NC		X					
ND		X	X	X	ОН							
OK		X		X	OR		X	X				
PA		X	X	X	PR		X	X	X			
RI		X	X	X	SC		X	X				
SD		X	X		TN		X	X	X			
TX		X	X		UT		X		X			
VT			X		VI		X					
VA		X^2			WA		X	X	X			
WV		X		X	WI		X	X	X			
WY		X	X									

¹ Only reportable if 100% funded by employer

Effect of Social Security Payments—Social Security payments are sometimes treated differently from retirement payments in general. The following table indicates the extent, if any, by which the weekly benefit amount is reduced due to receipt of Social Security payments.

² Deducted if BP or chargeable employer

³ Excludes lump sums paid at time of layoff or shutdown of operations

⁴ By regulation

		Table 5-	17: EFFECT OF SOC	IAL SE	CURITY PAYMENTS		
AL	Not Reduced	AK Not Reduced		AZ	Not Reduced	AR	Not Reduced
CA	Not Reduced	CO Not Reduced		CT	Not Reduced	DE	Not Reduced
DC	Not Reduced	FL	Not Reduced	GA	Not Reduced	HI	Not Reduced
ID	Not Reduced	IL	Reduced by 50%	IN	Not Reduced	IA	Not Reduced
KS	Not Reduced	KY	Not Reduced	LA	Reduced by 50%	ME	Not Reduced
MD	Not Reduced	MA	Not Reduced	MI	Not Reduced	MN	Reduced by 50% ¹
MS	Not Reduced	МО	Not Reduced	MT	Not Reduced	NE	Not Reduced
NV	Not Reduced	NH	Not Reduced	NJ	Not Reduced	NM	Not Reduced
NY	Not Reduced	NC	Not Reduced	ND	Not Reduced	ОН	Not Reduced
OK	Not Reduced	OR	Not Reduced	PA	Not Reduced	PR	Reduced by 100%
RI	Not Reduced	SC	Not Reduced	SD	Reduced by 50% ²	TN	Not Reduced
TX	Not Reduced	UT	Reduced by 50%	VT	Not Reduced	VA	Not Reduced ³
VI	Reduced by 100%	WA	Not Reduced	WV	Not Reduced	WI	Not Reduced
WY	Not Reduced						

¹ Unless base period wages were earned while claimant was already qualified to receive Social Security benefits

Supplemental Unemployment Payments—A supplemental unemployment payment plan is a system whereby, under a contract, payments are made from an employer-financed trust fund to his workers. The purpose is to provide the worker, while unemployed, with a combined UI and supplemental unemployment benefit payment amounting to a specified proportion of his weekly earnings while employed.

There are two major types of such plans: (1) those of the Ford-General Motors type, under which the worker has no vested interest and is eligible for payments only if he is laid off by the company; and (2) those under which the worker has a vested interest and may collect if he is out of work for other reasons, such as illness or permanent separation.

All states except New Mexico, Puerto Rico, South Carolina, and South Dakota permit supplementation by Ford-General Motors type plans without affecting UI payments.

In 48 states permitting supplementation, an interpretive ruling was made either by the attorney general (27 states) or by the employment security agency (10 states); in Maine, supplementation is permitted as a result of a Superior Court decision and, in the remaining 10 states¹ by amendment of the UI statutes.

Some supplemental unemployment benefit plans of the Ford-General Motors type provide for alternative payments or substitute private payments in a state in which a ruling not permitting supplementation is issued. These payments may be made in amounts equal to three or four times the regular weekly private benefit after two or three weekly payments of state UI benefits without supplementation; in lump sums when the layoff

² Reduction will cease once UTF CQ ending balance reaches \$30,000,000

³ Reduced by 50% if fund balance factor is below 50%

¹ AK, CA, CO, GA, HI, IN, MD, NH, OH and VA.

ends or the state benefits are exhausted (whichever is earlier); or through alternative payment arrangements to be worked out, depending on the particular supplemental unemployment benefit plan.

Relationship with Other Statutory Provisions—The eleven states² which have no provision for any type of disqualifying income except pensions and the larger number which have only two or three types do not necessarily allow benefits to all workers in receipt of the types of payments concerned. When they do not pay benefits to such workers, they rely upon the general able-and-available provisions or the definition of unemployment. Many workers receiving worker's compensation, other than those receiving weekly allowances for dismemberment, are not able to work in terms of the UI law. However, receipt of worker's compensation for injuries in employment does not automatically disqualify an unemployed worker for unemployment benefits. Many states consider that evidence of injury with loss of employment is relevant only as it serves notice that a condition of ineligibility may exist and that a worker may not be able to work and may not be available for work.

² AZ, DC, HI, ID, NM, ND, OK, SC, VI, VA and WA.