

STATE OF OKLAHOMA

1st Session of the 43rd Legislature (1991)

HOUSE BILL NO. 1543

BY: RICE

AS INTRODUCED

AN ACT RELATING TO LABOR; AMENDING 40 O.S. 1981, SECTIONS 2-206, 2-406, 2-407, AS LAST AMENDED BY SECTION 1, CHAPTER 157, O.S.L. 1988, 2-503, 2-612, 3-102, 3-106, AS LAST AMENDED BY SECTION 5, CHAPTER 333, O.S.L. 1990, 3-107, 3-109, AS LAST AMENDED BY SECTION 7, CHAPTER 205, O.S.L. 1986, 3-113, AS LAST AMENDED BY SECTION 3, CHAPTER 10, O.S.L. 1987, AND SECTION 14, CHAPTER 270, O.S.L. 1983, AS AMENDED BY SECTION 9, CHAPTER 205, O.S.L. 1986 (40 O.S. SUPP. 1990, SECTIONS 2-407, 3-106, 3-109, 3-113 AND 3-114), WHICH RELATE TO UNEMPLOYMENT COMPENSATION; DEFINING TERM; ADDING EXCEPTIONS TO WAITING PERIOD; PROVIDING ADDITIONAL DISQUALIFICATION FOR BENEFITS; MODIFYING BENEFIT DISQUALIFICATION PROCEDURES; MODIFYING CLAIMS NOTICE AND OBJECTION PROCEDURES; MODIFYING LANGUAGE; CHANGING CONTRIBUTION NOTICE DATE; MODIFYING LANGUAGE; MODIFYING BENEFIT WAGE RATIO COMPUTATION; MODIFYING TABLE USED TO DETERMINE EMPLOYER CONTRIBUTION RATE; MODIFYING EMPLOYER CONTRIBUTION RATE UNDER CERTAIN CIRCUMSTANCES; MODIFYING CONDITIONS UNDER WHICH EMPLOYER CONTRIBUTION RATE MAY BE RAISED; MODIFYING AMOUNTS BY WHICH RATE MAY BE INCREASED UNDER SAID CONDITIONS; DELETING CERTAIN SURTAX AND SPECIAL

SURTAX FUND; EXTENDING CERTAIN SURCHARGE AUTHORITY;
REPEALING 40 O.S. 1981, SECTIONS 1-221, 3-104, 3-
105, AS AMENDED BY SECTION 9, CHAPTER 270, O.S.L.
1983, 3-108 AND 3-706 (40 O.S. SUPP. 1990, SECTION
3-105), WHICH RELATE TO COMPUTATION OF TAXABLE
WAGES AND STATE EXPERIENCE FACTOR; PROVIDING FOR
CODIFICATION; AND PROVIDING AN EFFECTIVE DATE.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. NEW LAW A new section of law to be codified
in the Oklahoma Statutes as Section 1-221a of Title 40, unless there
is created a duplication in numbering, reads as follows:

For experience rate purposes, "benefits charged" means
unemployment compensation, excluding extended benefits, which are
paid in accordance with this act that are attributable to service in
the employment of an employer.

SECTION 2. AMENDATORY 40 O.S. 1981, Section 2-206, is
amended to read as follows:

Section 2-206. WAITING PERIOD.

The unemployed individual must have been unemployed for a
waiting period of one (1) week. No week shall be counted as a week
of unemployment for the purposes of this section:

- (1) Unless it occurs within the benefit year which includes
the week with respect to which he claims payment of
benefits;
- (2) If benefits have been paid with respect thereto;
- (3) Unless the individual was eligible for benefits with
respect thereto;

(4) If the individual is serving a suspension for violation of company rules.

SECTION 3. AMENDATORY 40 O.S. 1981, Section 2-406, is amended to read as follows:

Section 2-406. DISCHARGE FOR MISCONDUCT.

(1) An individual shall be disqualified for benefits if he has been discharged for misconduct connected with his last work, if so found by the Commission. Disqualification under this section shall continue for the full period of unemployment next ensuing after he has been discharged for misconduct connected with his work and until such individual has become reemployed and has earned wages equal to or in excess of ten (10) times his weekly benefit amount.

(2) An individual shall be disqualified for benefits if he has been discharged for violation of the employer's rules.

Disqualification under this section shall continue for the full period of unemployment next ensuing after he has been discharged for violation of the employer's rules and until such individual has become reemployed and has earned wages equal to or in excess of five (5) times his weekly benefit amount.

SECTION 4. AMENDATORY 40 O.S. 1981, Section 2-407, as last amended by Section 1, Chapter 157, O.S.L. 1988 (40 O.S. Supp. 1990, Section 2-407), is amended to read as follows:

Section 2-407. SEEK AND ACCEPT WORK.

(1) An individual shall be disqualified to receive benefits if he shall have failed to do any of the following:

- (a) Diligently search for suitable employment at a pay rate generally available in that area of the state in keeping with his prior experience, education and training;
- (b) Make application for work with employers who could reasonably be expected to have work available within that general geographic area of the state;

- (c) Present himself as an applicant for employment in a manner designed to encourage favorable employment consideration;
- (d) Accept an offer of work from an employer including any former employer;
- (e) Apply for or accept work when so directed by the Employment Office of the Commission;
- ~~(f) Accept employment pursuant to a hiring hall agreement when so offered.~~

(2) Any individual who shall have failed in the requirements of paragraphs (a), (b) or (c) of subsection (1) of this section shall be disqualified for the week in which such failure occurred.

~~(3) Any individual who shall have failed in the requirements of paragraphs (d), (e) or (f) of subsection (1) of this section shall be disqualified for the week in which such failure occurred and such disqualification under this section shall continue for the full period of unemployment next ensuing after he has failed in any of the requirements of paragraphs (d), (e) or (f) of subsection (1) of this section and until such individual has become reemployed and has earned wages equal to or in excess of ten (10) times his weekly benefit amount. Provided, that any individual who shall have failed in any of the requirements of paragraphs (d), (e) or (f) of subsection (1) of this section due to illness, death of a member of his family or other extenuating circumstance beyond his control shall be disqualified for regular benefits under this section only for the week of the occurrence of such circumstance beyond his control. Provided further, that any individual who is disqualified under this subsection only for the week of the occurrence of such circumstances beyond his control shall not thereafter be or become eligible for extended benefits for the purposes of Sections 2-701 through 2-724 of this title until such individual has become~~

~~reemployed and has earned wages equal to at least ten (10) times his weekly benefit amount.~~

SECTION 5. AMENDATORY 40 O.S. 1981, Section 2-503, is amended to read as follows:

Section 2-503. CLAIMS, NOTICES AND OBJECTIONS.

(1) Claims for benefits shall be made in accordance with such regulations as the Commission may prescribe.

(2) Promptly after the initial claim is filed the Commission shall give written notice of the claim to the last employer of the claimant for whom he worked at least fifteen (15) working days.

(3) Promptly after the claim is paid for the ~~second~~ first week of benefits the Commission shall give written notice of the claim to all other employers of the claimant during his base period. Such notice may be the notice required by Section 3-106 of this title.

(4) Notices shall be deemed given when the Commission deposits the same in the United States mail addressed to the employer at his last-known address. Notice shall be presumed prima facie to have been given to the employer to whom addressed on the date stated in the written notice. Where multiple sites exist, notice must be sent to the address of the agent of record and not to other sites of the employer.

(5) Within ten (10) days after the date of the notice addressed to him an employer may mail to the Commission at the address prescribed in the notice written objections to the claim setting forth specifically the facts which:

- (a) make the claimant ineligible for benefits under Part 2 of Article 2 (Sections 2-201 through 2-209),
- (b) disqualify the claimant from benefits under Part 4 of Article 2 (Sections 2-401 through 2-415), or
- (c) relieve such employer from being charged for the benefits wages ~~of~~ paid to such claimant.

SECTION 6. AMENDATORY 40 O.S. 1981, Section 2-612, is amended to read as follows:

Section 2-612. PAYMENT OF BENEFITS.

Benefits shall be promptly paid on any claim in accordance with a determination or redetermination or the decision of a referee, the Board of Review or a reviewing court upon the issuance of such determination, redetermination or decision, regardless of the pendency of the period to file an appeal, or petition for judicial review that is provided with respect thereto in this section, as the case may be, or the pendency of any such filing, or petition, unless and until such determination, redetermination, or decision has been modified or reversed by a subsequent redetermination or decision, in which event benefits shall be paid or denied for weeks of unemployment thereafter in accordance with such modifying or reversing redetermination or decision. No injunction, supersedeas, stay or other writ or process suspending the payment of such benefits shall be issued by any court but if such determination, redetermination or decision is finally modified or reversed to deny benefits no employer's account shall remain charged with ~~benefit~~ wages benefits charged pursuant to the erroneous determination, redetermination or decision and benefits shall not be paid for any weeks of unemployment involved in such modification or reversal that begin after such final decision.

SECTION 7. AMENDATORY 40 O.S. 1981, Section 3-102, is amended to read as follows:

Section 3-102. CONTRIBUTIONS.

(1) Contributions shall accrue and become payable by each employer for each calendar year in which he is subject to this act, with respect to wages for employment. Such contributions shall become due and be paid by each employer to the Commission for the fund in accordance with such regulations as the Commission may

prescribe, and shall not be deducted, in whole or in part, from the wages of individuals in such employer's employ.

(2) In the payment of any contributions, a fractional part of a cent shall be disregarded unless it amounts to one-half cent (\$0.005) or more, in which case it shall be increased to one cent (\$0.01).

(3) Each employer shall be notified of its contribution rate for the calendar year before ~~March 31 of such~~ September 30 of the preceding year. Such rate shall become conclusive and binding upon the employer unless within twenty (20) days after the mailing of the notice of the contribution rate, to his last-known address, the employer files a written request for a review and redetermination setting forth his reasons therefor. The Commission shall provide for such review and issue a determination to the employer.

(4) Within fourteen (14) days after the date of mailing of the notice of the determination, the employer may file with the Commission at the address prescribed in the notice his specific written objections to the contribution rate so determined. The matter will be heard upon those specific written objections by a three-member board appointed by the Commission. The decision thereon shall be made in writing and notice thereof mailed to the employer. The employer may appeal therefrom to the district court by filing a petition for review with the clerk of that court within thirty (30) days after the date of mailing stated upon that notice of decision.

SECTION 8. AMENDATORY 40 O.S. 1981, Section 3-106, as last amended by Section 5, Chapter 333, O.S.L. 1990 (40 O.S. Supp. 1990, Section 3-106), is amended to read as follows:

Section 3-106. ~~BENEFIT WAGES~~ BENEFITS CHARGED AND RELIEF THEREFROM.

A. The Oklahoma Employment Security Commission shall give notice to each base period employer of a claimant promptly after the

claimant is paid his ~~second~~ first week of benefits by the Commission or promptly after the Commission receives notice of the amounts paid as benefits by another state under a reciprocal arrangement. Notice shall be deemed given under this subsection when the Commission deposits the same in the United States mail addressed to the employer at his last-known address. Notice shall be presumed prima facie to have been given to the employer to whom addressed on the date stated in the written notice. This notice shall give the name and Social Security Number of the claimant, the date the claim was filed, and the maximum potential amount of benefit wages charged to the employer in each quarter of the base period.

B. Within fourteen (14) days from the date stated upon such notice, the employer may file with the Commission his written objections to being charged with such ~~benefit wages~~ benefits upon one or more of the four grounds for objection set forth in subsection D of this section. The employer's written objection must set forth specifically:

1. the date on which the employment was terminated,
2. full particulars as to the circumstances of the termination including the reason given by the individual for voluntarily leaving the employment, or the nature of the misconduct for which discharged, as the case may be, or if applicable under the third ground,
3. full particulars as to the regular scheduled part-time or full-time employment of the employee including the starting date, and ending date if any, of the continuous period of such part-time or full-time employment, and
4. such other information as called for by the notice.

C. Upon receipt of the employer's written objections, the Commission shall make a determination as to whether or not the employer is entitled to be relieved from the charging of ~~benefit wages~~ benefits. The Commission shall promptly notify the employer

of that determination. The determination shall become final unless the employer files an appeal within the time and manner provided by Sections 2-601 through 2-613 of this title. Provided further, the fourteen-day time period for filing written objections with the Commission as provided for in subsection B of this section may be waived for good cause shown.

D. The ~~benefit wages~~ benefits charged to an employer for a given ~~calendar~~ fiscal year shall be the total of the ~~benefit wages~~ benefits paid which were attributable to service in his employ. ~~stated in the notices given to the employer by the Commission~~ Provided that an employer's ~~benefit wages~~ benefits charged shall not include ~~wages~~ benefits paid ~~by him~~ to any employee or former employee, who:

1. left employment with that employer, or with his last employer, voluntarily, without good cause connected to the work,
2. was discharged from such employment for misconduct connected with his work,
3. was a full-time, or regular scheduled part-time employee of that employer prior to the week the employee was separated from other employment, and remained continuous each week as such an employee of that employer until the employee is paid benefits for his second compensable week of unemployment in such benefit year, or
4. was separated from his employment as a direct result of a major natural disaster, declared as such by the President pursuant to the Disaster Relief Act of 1974, P.L. 93-288, and such employee would have been entitled to disaster unemployment assistance if he had not received unemployment insurance benefits.

~~E. If an employer recalls a laid-off or separated employee and said employee continues to be employed or said employee voluntarily terminates employment or is discharged for misconduct within the benefit year, the employer shall be entitled to have the benefit wage charged against his experience rating for said employee reduced~~

~~by the ratio of the number of weeks of remaining eligibility of said employee to the total number of weeks of entitlement.~~

SECTION 9. AMENDATORY 40 O.S. 1981, Section 3-107, is amended to read as follows:

Section 3-107. BENEFIT WAGE RATIO.

The benefit wage ratio of each employer shall be a percentage equal to the total of his ~~benefit wages~~ benefits charged for the most recent ~~three (3) consecutive completed calendar years~~ three-year period ending June 30 divided by his total taxable payroll for the same ~~three (3) years~~ three-year period on which contributions have been paid to the Commission on or before ~~January~~ July 31 of the preceding calendar year with respect to which his benefit wage ratio is determined.

SECTION 10. AMENDATORY 40 O.S. 1981, Section 3-109, as last amended by Section 7, Chapter 205, O.S.L. 1986 (40 O.S. Supp. 1990, Section 3-109), is amended to read as follows:

Section 3-109. ~~EXPERIENCE~~ CONTRIBUTION RATE.

The contribution rate for each employer for each calendar quarter ~~after December 31, 1983,~~ to be applied to his current payroll shall be in accordance with the following table based upon ~~the state experience factor~~ and his benefit wage ratio:

~~When the State~~

~~Experience~~

~~Factor~~

~~Is: If the Employer's Benefit Wage Ratio Does Not Exceed:~~

1%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
2	5	10	15	20	25	30	35	40	45	50
3	3.3	6.6	10	13.3	16.5	20	23.3	26.6	30	33.3
4	2.5	5	7.5	10	12.5	15	17.5	20	22.5	25
5	2	4	6	8	10	12	14	16	18	20
6	1.5	3.3	5	6.6	8.3	10	11.6	13.3	15	16.6
7	1.4	2.8	4.2	5.7	7.1	8.5	10	11.4	12.8	14.2

8	1.2	2.5	3.7	5	6.2	7.5	8.7	10	11.2	12.5
9	1.1	2.2	3.3	4.4	5.5	6.6	7.7	8.8	10	11.1
10	1	2	3	4	5	6	7	8	9	10
11	0.9	1.8	2.7	3.6	4.5	5.4	6.3	7.2	8.1	9
12	0.8	1.6	2.5	3.3	4.1	5	5.8	6.6	7.5	8.3
13	0.7	1.5	2.3	3	3.8	4.6	5.3	6.1	6.9	7.6
14	0.7	1.4	2.1	2.8	3.5	4.2	5	5.7	6.4	7.1
15	0.6	1.3	2	2.6	3.3	4	4.6	5.3	6	6.6
16	0.6	1.2	1.8	2.5	3.1	3.7	4.3	5	5.6	6.2
17	0.5	1.1	1.7	2.3	2.9	3.5	4.1	4.7	5.2	5.8
18	0.5	1.1	1.6	2.2	2.7	3.3	3.8	4.4	5	5.5
19	0.5	1	1.5	2.1	2.6	3.1	3.6	4.2	4.7	5.2
20	0.5	1	1.5	2	2.5	3	3.5	4	4.5	5
21	0.4	0.9	1.4	1.9	2.3	2.8	3.3	3.8	4.2	4.7
22	0.4	0.9	1.3	1.8	2.2	2.7	3.1	3.6	4	4.5
23	0.4	0.8	1.3	1.7	2.1	2.6	3	3.4	3.9	4.3
24	0.4	0.8	1.2	1.6	2	2.5	2.9	3.3	3.7	4.1
25	0.4	0.8	1.2	1.6	2	2.4	2.8	3.2	3.6	4
26	0.3	0.7	1.1	1.5	1.9	2.3	2.6	3	3.4	3.8
27	0.3	0.7	1.1	1.4	1.8	2.2	2.5	2.9	3.3	3.7
28	0.3	0.7	1	1.4	1.7	2.1	2.5	2.8	3.2	3.5
29	0.3	0.6	1	1.3	1.7	2	2.4	2.7	3.1	3.4
30	0.3	0.6	1	1.3	1.6	2	2.3	2.6	3	3.3
31	0.3	0.6	0.9	1.2	1.6	1.9	2.2	2.5	2.9	3.2
32	0.3	0.6	0.9	1.2	1.5	1.8	2.1	2.5	2.8	3.1
33	0.3	0.6	0.9	1.2	1.5	1.8	2.1	2.4	2.7	3
34	0.2	0.5	0.8	1.1	1.4	1.7	2	2.3	2.6	2.9
35	0.2	0.5	0.8	1.1	1.4	1.7	2	2.2	2.5	2.8
36	0.2	0.5	0.8	1.1	1.3	1.6	1.9	2.2	2.5	2.7
37	0.2	0.5	0.8	1	1.3	1.6	1.8	2.1	2.4	2.7
38	0.2	0.5	0.7	1	1.3	1.5	1.8	2.1	2.3	2.6
39	0.2	0.5	0.7	1	1.2	1.5	1.7	2	2.3	2.5

40	0.2	0.5	0.7	1	1.2	1.5	1.7	2	2.2	2.5
41	0.2	0.4	0.7	0.9	1.2	1.4	1.7	1.9	2.1	2.4
42	0.2	0.4	0.7	0.9	1.1	1.4	1.6	1.9	2.1	2.3
43	0.2	0.4	0.6	0.9	1.1	1.3	1.6	1.8	2	2.3
44	0.2	0.4	0.6	0.9	1.1	1.3	1.5	1.8	2	2.2
45	0.2	0.4	0.6	0.8	1.1	1.3	1.5	1.7	2	2.2
46	0.2	0.4	0.6	0.8	1	1.3	1.5	1.7	1.9	2.1
47	0.2	0.4	0.6	0.8	1	1.2	1.4	1.7	1.9	2.1
48	0.2	0.4	0.6	0.8	1	1.2	1.4	1.6	1.8	2
49	0.2	0.4	0.6	0.8	1	1.2	1.4	1.6	1.8	2
50	0.2	0.4	0.6	0.8	1	1.2	1.4	1.6	1.8	2

~~The Employer's Contribution Rate Shall Be:~~

0.1	0.2	0.3	0.4	0.5	0.6	0.7	0.8	0.9	1.0
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~~When the State~~

~~Experience~~

~~Factor~~

~~Is: If the Employer's Benefit Wage Ratio Does Not Exceed:~~

1%	110%	120%	130%	140%	150%	160%	170%	180%	190%	200%
2	55	60	65	70	75	80	85	90	95	100
3	36.6	40	43.3	46.6	50	53.3	56.6	60	63.3	66.6
4	27.5	30	32.5	35	37.5	40	42.5	45	47.5	50
5	22	24	26	28	30	32	34	36	38	40
6	18.3	20	21.6	23.3	25	26.6	28.3	30	31.6	33.3
7	15.7	17.1	18.5	20	21.4	22.8	24.2	25.7	27.1	28.5
8	13.7	15	16.2	17.5	18.7	20	21.2	22.5	23.7	25
9	12.2	13.3	14.4	15.5	16.6	17.7	18.8	20	21.1	22.2
10	11	12	13	14	15	16	17	18	19	20
11	10	10.9	11.8	12.7	13.6	14.5	15.4	16.3	17.2	18.1
12	9.1	10	10.8	11.6	12.5	13.3	14.1	15	15.8	16.6
13	8.4	9.2	10	10.7	11.5	12.3	13	13.8	14.6	15.3
14	7.8	8.5	9.2	10	10.7	11.4	12.1	12.8	13.5	14.2
15	7.3	8	8.6	9.3	10	10.6	11.3	12	12.6	13.3

16	6.8	7.5	8.1	8.7	9.3	10	10.6	11.2	11.8	12.5
17	6.4	7	7.6	8.2	8.8	9.4	10	10.5	11.1	11.7
18	6.1	6.6	7.2	7.7	8.3	8.8	9.4	10	10.5	11.1
19	5.7	6.3	6.8	7.3	7.8	8.4	8.9	9.4	10	10.5
20	5.5	6	6.5	7	7.5	8	8.5	9	9.5	10
21	5.2	5.7	6.1	6.6	7.1	7.6	8	8.5	9	9.5
22	5	5.4	5.9	6.3	6.8	7.2	7.7	8.1	8.6	9
23	4.7	5.2	5.6	6	6.5	6.9	7.3	7.8	8.2	8.6
24	4.5	5	5.4	5.8	6.2	6.6	7	7.5	7.9	8.3
25	4.4	4.8	5.2	5.6	6	6.4	6.8	7.2	7.6	8
26	4.2	4.6	5	5.3	5.7	6.1	6.5	6.9	7.3	7.6
27	4	4.4	4.8	5.1	5.5	5.9	6.2	6.6	7	7.4
28	3.9	4.2	4.6	5	5.3	5.7	6	6.4	6.7	7.1
29	3.7	4.1	4.4	4.8	5.1	5.5	5.8	6.2	6.5	6.8
30	3.6	4	4.3	4.6	5	5.3	5.6	6	6.3	6.6
31	3.5	3.8	4.1	4.5	4.8	5.1	5.4	5.8	6.1	6.4
32	3.4	3.7	4	4.3	4.6	5	5.3	5.6	5.9	6.2
33	3.3	3.6	3.9	4.2	4.5	4.8	5.1	5.4	5.7	6
34	3.2	3.5	3.8	4.1	4.4	4.7	5	5.2	5.5	5.8
35	3.1	3.4	3.7	4	4.2	4.5	4.8	5.1	5.4	5.7
36	3	3.3	3.6	3.8	4.1	4.4	4.7	5	5.2	5.5
37	2.9	3.2	3.5	3.7	4	4.3	4.5	4.8	5.1	5.4
38	2.8	3.1	3.4	3.6	3.9	4.2	4.4	4.7	5	5.2
39	2.8	3	3.3	3.5	3.8	4.1	4.3	4.6	4.8	5.1
40	2.7	3	3.2	3.5	3.7	4	4.2	4.5	4.7	5
41	2.6	2.9	3.1	3.4	3.6	3.9	4.1	4.3	4.6	4.8
42	2.6	2.8	3	3.3	3.5	3.8	4	4.2	4.5	4.7
43	2.5	2.7	3	3.2	3.4	3.7	3.9	4.1	4.4	4.6
44	2.5	2.7	2.9	3.1	3.4	3.6	3.8	4	4.3	4.5
45	2.4	2.6	2.8	3.1	3.3	3.5	3.7	4	4.2	4.4
46	2.3	2.6	2.8	3	3.2	3.4	3.6	3.9	4.1	4.3
47	2.3	2.5	2.7	2.9	3.1	3.4	3.6	3.8	4	4.2

48	2.2	2.5	2.7	2.9	3.1	3.3	3.5	3.7	3.9	4.1
49	2.2	2.4	2.6	2.8	3	3.2	3.4	3.6	3.8	4
50	2.2	2.4	2.6	2.8	3	3.2	3.4	3.6	3.8	4

The Employer's Contribution Rate Shall Be:

1.1	1.2	1.3	1.4	1.5	1.6	1.7	1.8	1.9	2.0
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When the State

Experience

Factor

Is: If the Employer's Benefit Wage Ratio Does Not Exceed:

1%	210%	220%	230%	240%	250%	260%	270%	280%	290%	300%
2	105	110	115	120	125	130	135	140	145	150
3	70	73.3	76.6	80	83.3	86.6	90	93.3	96.6	100
4	52.5	55	57.5	60	62.5	65	67.5	70	72.5	75
5	42	44	46	48	50	52	54	56	58	60
6	35	36.6	38.3	40	41.6	43.3	45	46.6	48.3	50
7	30	31.4	32.8	34.2	35.7	37.1	38.5	40	41.4	42.8
8	26.2	27.5	28.7	30	31.2	32.5	33.7	35	36.2	37.5
9	23.3	24.4	25.5	26.6	27.7	28.8	30	31.1	32.2	33.3
10	21	22	23	24	25	26	27	28	29	30
11	19	20	20.9	21.8	22.7	23.6	24.5	25.4	26.3	27.2
12	17.5	18.3	19.1	20	20.8	21.6	22.5	23.3	24.1	25
13	16.1	16.9	17.6	18.4	19.2	20	20.7	21.5	22.3	23
14	15	15.7	16.4	17.1	17.8	18.5	19.2	20	20.7	21.4
15	14	14.6	15.3	16	16.6	17.3	18	18.6	19.3	20
16	13.1	13.7	14.3	15	15.6	16.2	16.8	17.5	18.1	18.7
17	12.3	12.9	13.5	14.1	14.7	15.2	15.8	16.4	17	17.6
18	11.6	12.2	12.7	13.3	13.8	14.4	15	15.5	16.1	16.6
19	11	11.5	12.1	12.6	13.1	13.6	14.2	14.7	15.2	15.7
20	10.5	11	11.5	12	12.5	13	13.5	14	14.5	15
21	10	10.4	10.9	11.4	11.9	12.3	12.8	13.3	13.8	14.2
22	9.5	10	10.4	10.9	11.3	11.8	12.2	12.7	13.1	13.6
23	9.1	9.5	10	10.4	10.8	11.3	11.7	12.1	12.6	13

24	8.7	9.1	9.5	10	10.4	10.8	11.2	11.6	12	12.5
25	8.4	8.8	9.2	9.6	10	10.4	10.8	11.2	11.6	12
26	8	8.4	8.8	9.2	9.6	10	10.3	10.7	11.1	11.5
27	7.7	8.1	8.5	8.8	9.2	9.6	10	10.3	10.7	11.1
28	7.5	7.8	8.2	8.5	8.9	9.2	9.6	10	10.3	10.7
29	7.2	7.5	7.9	8.2	8.6	8.9	9.3	9.6	10	10.3
30	7	7.3	7.6	8	8.3	8.6	9	9.3	9.6	10
31	6.7	7	7.4	7.7	8	8.3	8.7	9	9.3	9.6
32	6.5	6.8	7.1	7.5	7.8	8.1	8.4	8.7	9	9.3
33	6.3	6.6	6.9	7.2	7.5	7.8	8.1	8.4	8.7	9
34	6.1	6.4	6.7	7	7.3	7.6	7.9	8.2	8.5	8.8
35	6	6.2	6.5	6.8	7.1	7.4	7.7	8	8.2	8.5
36	5.8	6.1	6.3	6.6	6.9	7.2	7.5	7.7	8	8.3
37	5.6	5.9	6.2	6.4	6.7	7	7.2	7.5	7.8	8.1
38	5.5	5.7	6	6.3	6.5	6.8	7.1	7.3	7.6	7.8
39	5.3	5.6	5.8	6.1	6.4	6.6	6.9	7.1	7.4	7.6
40	5.2	5.5	5.7	6	6.2	6.5	6.7	7	7.2	7.5
41	5.1	5.3	5.6	5.8	6	6.3	6.5	6.8	7	7.3
42	5	5.2	5.4	5.7	5.9	6.1	6.4	6.6	6.9	7.1
43	4.8	5.1	5.3	5.5	5.8	6	6.2	6.5	6.7	6.9
44	4.7	5	5.2	5.4	5.6	5.9	6.1	6.3	6.5	6.8
45	4.6	4.8	5.1	5.3	5.5	5.7	6	6.2	6.4	6.6
46	4.5	4.7	5	5.2	5.4	5.6	5.8	6	6.3	6.5
47	4.4	4.6	4.9	5.1	5.3	5.5	5.7	5.9	6.1	6.3
48	4.3	4.5	4.8	5	5.2	5.4	5.6	5.8	6	6.2
49	4.2	4.4	4.7	4.9	5.1	5.3	5.5	5.7	5.9	6.1
50	4.2	4.4	4.6	4.8	5	5.2	5.4	5.6	5.8	6

~~The Employer's Contribution Rate Shall Be:~~

2.1	2.2	2.3	2.4	2.5	2.6	2.7	2.8	2.9	3.0
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~~When the State~~

~~Experience~~

~~Factor~~

~~Is: If the Employer's Benefit Wage Ratio Does Not Exceed:~~

1%	310%	320%	330%	340%	350%	360%	370%	380%	390%	400%
2	155	160	165	170	175	180	185	190	195	200
3	103.3	106.6	110	113.3	116.6	120	123.4	125.6	130	133.3
4	77.5	80	82.5	85	87.5	90	92.5	95	97.5	100
5	62	64	66	68	70	72	74	76	78	80
6	51.6	53.3	55	56.6	58.3	60	61.6	63.3	65	66.6
7	44.2	45.7	47.1	48.5	50	51.4	52.8	54.2	55.7	57.1
8	38.7	40	41.2	42.5	43.7	45	46.2	47.5	48.7	50
9	34.4	35.5	36.6	37.7	38.8	40	41.1	42.2	43.3	44.4
10	31	32	33	34	35	36	37	38	39	40
11	28.1	29	30	30.9	31.8	32.7	33.6	34.5	35.4	36.3
12	25.8	26.6	27.5	28.3	29.1	30	30.8	31.6	32.5	33.3
13	23.8	24.6	25.3	26.1	26.9	27.6	28.4	29.2	30	30.7
14	22.1	22.8	23.5	24.2	25	25.7	26.4	27.1	27.8	28.5
15	20.6	21.3	22	22.6	23.3	24	24.6	25.3	26	26.6
16	19.3	20	20.6	21.2	21.8	22.5	23.1	23.7	24.3	25
17	18.2	18.8	19.4	20	20.5	21.1	21.7	22.3	22.4	23.5
18	17.2	17.7	18.3	18.8	19.4	20	20.5	21.1	21.6	22.2
19	16.3	16.8	17.3	17.8	18.4	18.9	19.4	20	20.5	21
20	15.5	16	16.5	17	17.5	18	18.5	19	19.5	20
21	14.7	15.2	15.7	16.1	16.6	17.1	17.6	18.1	18.5	19
22	14	14.5	15	15.4	15.9	16.3	16.8	17.2	17.7	18.1
23	13.4	13.9	14.3	14.7	15.2	15.6	16	16.5	16.9	17.3
24	12.9	13.3	13.7	14.1	14.5	15	15.4	15.8	16.2	16.5
25	12.4	12.8	13.2	13.6	14	14.4	14.8	15.2	15.6	16
26	11.9	12.3	12.6	13	13.4	13.8	14.2	14.6	15	15.3
27	11.4	11.8	12.2	12.5	12.9	13.3	13.7	14	14.4	14.8
28	11	11.4	11.7	12.1	12.5	12.8	13.2	13.5	13.9	14.2
29	10.6	11	11.3	11.7	12	12.4	12.7	13.1	13.4	13.7
30	10.3	10.6	11	11.3	11.6	12	12.3	12.6	13	13.3
31	10	10.3	10.6	10.9	11.2	11.6	11.9	12.2	12.5	12.9

32	9.6	10	10.3	10.6	10.9	11.2	11.5	11.8	12.1	12.5
33	9.3	9.7	10	10.3	10.6	10.9	11.2	11.5	11.8	12.1
34	9.1	9.4	9.7	10	10.2	10.5	10.8	11.1	11.4	11.7
35	8.8	9.1	9.4	9.7	10	10.2	10.5	10.8	11.1	11.4
36	8.6	8.8	9.1	9.4	9.7	10	10.2	10.5	10.8	11.1
37	8.3	8.6	8.9	9.1	9.4	9.7	10	10.2	10.5	10.8
38	8.1	8.4	8.6	8.9	9.2	9.4	9.7	10	10.2	10.5
39	7.9	8.2	8.4	8.7	8.9	9.2	9.4	9.7	10	10.2
40	7.7	8	8.2	8.5	8.7	9	9.2	9.5	9.7	10
41	7.5	7.8	8	8.2	8.5	8.7	9	9.2	9.5	9.7
42	7.3	7.6	7.8	8.1	8.3	8.5	8.8	9	9.2	9.5
43	7.2	7.4	7.6	7.9	8.1	8.3	8.6	8.8	9	9.3
44	7	7.2	7.5	7.7	7.9	8.1	8.4	8.6	8.8	9
45	6.8	7.1	7.3	7.5	7.7	8	8.2	8.4	8.6	8.8
46	6.7	6.9	7.1	7.3	7.6	7.8	8	8.2	8.4	8.7
47	6.6	6.8	7	7.2	7.4	7.6	7.8	8	8.3	8.5
48	6.4	6.6	6.8	7	7.2	7.5	7.7	7.9	8.1	8.3
49	6.3	6.5	6.7	6.9	7.1	7.3	7.5	7.7	7.9	8.1
50	6.2	6.4	6.6	6.8	7	7.2	7.4	7.6	7.8	8

~~The Employer's Contribution Rate Shall Be:~~

3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8	3.9	4.0
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~~When the State~~

~~Experience~~

~~Factor~~

~~Is: If the Employer's Benefit Wage Ratio Does Not Exceed:~~

1%	410%	420%	430%	440%	450%	460%	470%	480%	490%	500%
2	205	210	215	220	225	230	235	240	245	250
3	135.6	140	143.3	146.6	150	153.3	156.6	160	163.3	166.6
4	102.5	105	107.5	110	112.5	115	117.5	120	122.5	125
5	82	84	86	88	90	92	94	96	98	100

~~6~~ ~~60.3~~ ~~70~~ ~~71.5~~ ~~73.3~~ ~~75~~ ~~76.6~~ ~~78.3~~ ~~80~~ ~~81.6~~
~~83.3~~

~~7~~ ~~58.5~~ ~~60~~ ~~61.4~~ ~~62~~ ~~64.2~~ ~~65.7~~ ~~67.1~~ ~~68.5~~ ~~70~~
~~71.4~~

~~8~~ ~~51.2~~ ~~52.5~~ ~~53.7~~ ~~55~~ ~~56.2~~ ~~57.5~~ ~~58.7~~ ~~60~~ ~~61.2~~
~~62.5~~

~~9~~ ~~45.5~~ ~~45.6~~ ~~47.7~~ ~~48.8~~ ~~50~~ ~~51.1~~ ~~52.2~~ ~~53.3~~ ~~54.4~~
~~55.5~~

~~10~~ ~~41~~ ~~42~~ ~~43~~ ~~44~~ ~~45~~ ~~46~~ ~~47~~ ~~48~~ ~~49~~ ~~50~~

~~11~~ ~~37.2~~ ~~38.1~~ ~~39~~ ~~40~~ ~~40.9~~ ~~41.8~~ ~~42.7~~ ~~43.6~~ ~~44.5~~
~~45.4~~

~~12~~ ~~34.1~~ ~~35~~ ~~35.8~~ ~~36.6~~ ~~37.5~~ ~~38.3~~ ~~39.1~~ ~~40~~ ~~40.8~~
~~41.6~~

~~13~~ ~~31.5~~ ~~32.3~~ ~~33~~ ~~33.8~~ ~~34.6~~ ~~35.3~~ ~~36.1~~ ~~36.4~~ ~~37.6~~
~~38.4~~

~~14~~ ~~29.2~~ ~~30~~ ~~30.7~~ ~~31.4~~ ~~32.1~~ ~~32.8~~ ~~33.5~~ ~~34.2~~ ~~35~~
~~35.7~~

~~15~~ ~~27.3~~ ~~28~~ ~~28.6~~ ~~29.3~~ ~~30~~ ~~30.6~~ ~~31.3~~ ~~32~~ ~~32.6~~
~~33.3~~

~~16~~ ~~25.6~~ ~~26.2~~ ~~26.8~~ ~~27.5~~ ~~28.1~~ ~~28.7~~ ~~29.3~~ ~~30~~ ~~30.6~~
~~31.2~~

~~17~~ ~~24.1~~ ~~24.7~~ ~~25.2~~ ~~25.8~~ ~~26.4~~ ~~27~~ ~~27.6~~ ~~28.2~~ ~~28.8~~
~~29.4~~

~~18~~ ~~22.7~~ ~~23.3~~ ~~23.8~~ ~~24.4~~ ~~25~~ ~~25.5~~ ~~26.1~~ ~~26.6~~ ~~27.2~~
~~27.7~~

~~19~~ ~~21.5~~ ~~22.1~~ ~~22.6~~ ~~23.1~~ ~~23.6~~ ~~24.2~~ ~~24.7~~ ~~25.2~~ ~~25.7~~
~~26.3~~

~~20~~ ~~20.5~~ ~~21~~ ~~21.5~~ ~~22~~ ~~22.5~~ ~~23~~ ~~23.5~~ ~~24~~ ~~24.5~~ ~~25~~

~~21~~ ~~19.5~~ ~~20~~ ~~20.4~~ ~~20.9~~ ~~21.4~~ ~~21.9~~ ~~22.3~~ ~~22.6~~ ~~23.3~~
~~23.8~~

~~22~~ ~~18.6~~ ~~19~~ ~~19.5~~ ~~20~~ ~~20.4~~ ~~20.9~~ ~~21.3~~ ~~21.8~~ ~~22.2~~
~~22.7~~

~~23 17.8 18.2 18.7 19.1 19.5 20 20.4 20.8 21.3~~

~~21.7~~

~~24 17 17.5 17.9 18.3 18.7 19.1 19.5 20 20.4~~

~~20.8~~

~~25 16.4 16.8 17.2 17.6 18 18.4 18.8 19.2 19.6 20~~

~~26 15.7 16.1 16.5 16.9 17.3 17.5 18 18.4 18.8~~

~~19.2~~

~~27 15.1 15.5 15.9 16.3 16.6 17 17.4 17.7 18.1~~

~~18.5~~

~~28 14.6 15 15.3 15.7 16 16.4 16.7 17.1 17.5~~

~~17.8~~

~~29 14.1 14.4 14.8 15.1 15.5 15.8 16.2 16.5 16.9~~

~~17.2~~

~~30 13.6 14 14.3 14.6 15 15.3 15.6 16 16.3~~

~~16.6~~

~~31 13.2 13.5 13.8 14.1 14.5 14.8 15.1 15.4 15.8~~

~~16.1~~

~~32 12.8 13.1 13.4 13.7 14 14.3 14.6 15 15.3~~

~~15.6~~

~~33 12.4 12.7 13 13.3 13.6 13.9 14.2 14.5 14.8~~

~~15.1~~

~~34 12 12.3 12.6 12.9 13.2 13.5 13.8 14.1 14.4~~

~~14.7~~

~~35 11.7 12 12.2 12.5 12.8 13.1 13.4 13.7 14~~

~~14.2~~

~~36 11.3 11.6 11.9 12.2 12.5 12.7 13 13.3 13.6~~

~~13.8~~

~~37 11 11.3 11.6 11.8 12.1 12.4 12.7 12.9 13.2~~

~~13.5~~

~~38 10.7 11 11.3 11.5 11.8 12.1 12.3 12.6 12.8~~

~~13.1~~

~~39 10.5 10.7 11 11.2 11.5 11.7 12 12.3 12.5~~
~~12.8~~
~~40 10.2 10.5 10.7 11 11.2 11.5 11.7 12 12.2~~
~~12.5~~
~~41 10 10.2 10.4 10.7 10.9 11.2 11.4 11.7 11.9~~
~~12.2~~
~~42 9.7 10 10.2 10.4 10.7 10.9 11.1 11.4 11.6~~
~~11.9~~
~~43 9.5 9.7 10 10.2 10.4 10.7 10.9 11.1 11.4~~
~~11.6~~
~~44 9.3 9.5 9.7 10 10.2 10.4 10.5 10.9 11.1~~
~~11.3~~
~~45 9.1 9.3 9.5 9.7 10 10.2 10.4 10.6 10.8~~
~~11.1~~
~~46 8.9 9.1 9.3 9.5 9.7 10 10.2 10.4 10.6~~
~~10.8~~
~~47 8.7 8.9 9.1 9.3 9.5 9.7 10 10.2 10.4~~
~~10.6~~
~~48 8.5 8.7 8.9 9.1 9.3 9.5 9.7 10 10.2~~
~~10.4~~
~~49 8.3 8.5 8.7 8.9 9.1 9.3 9.5 9.8 10~~
~~10.2~~
~~50 8.2 8.4 8.6 8.8 9 9.2 9.4 9.6 9.8 10~~

~~The Employer's Contribution Rate Shall Be:~~

~~4.1 4.2 4.3 4.4 4.5 4.6 4.7 4.8 4.9~~

~~5.0~~

~~When the State~~

~~Experience~~

~~Factor~~

~~Is: If the Employer's Benefit Wage Ratio Does Not Exceed:~~

~~1% 510% 520% 530% 540%~~

~~2 255 260 265 270~~

~~3 170 173.3 176.6 180~~
~~4 127.5 130 132.5 135~~
~~5 102 104 106 108~~
~~6 85 86.6 88.3 90~~
~~7 72.8 74.2 75.7 77.1~~
~~8 63.7 65 66.2 67.5~~
~~9 56.6 57.7 58.8 60~~
~~10 51 52 53 54~~
~~11 46.3 47.2 48.1 49~~
~~12 42.5 43.3 44.1 45~~
~~13 39.2 40 40.7 41.5~~
~~14 36.4 37.1 37.8 38.5~~
~~15 34 34.6 35.3 36~~
~~16 31.8 32.5 33.1 33.7~~
~~17 30 30.5 31.1 31.7~~
~~18 28.3 28.8 29.4 30~~
~~19 26.8 27.3 27.8 28.4~~
~~20 25.5 26 26.5 27~~
~~21 24.2 24.7 25.2 25.7~~
~~22 23.1 23.6 24 24.5~~
~~23 22.1 22.6 23 23.4~~
~~24 21.2 21.6 22 22.5~~
~~25 20.4 20.8 21.2 21.6~~
~~26 19.6 20 20.3 20.7~~
~~27 18.8 19.2 19.6 20~~
~~28 18.2 18.5 18.9 19.2~~
~~29 17.5 17.9 18.2 18.6~~
~~30 17 17.3 17.6 18~~
~~31 16.4 16.7 17.1 17.4~~
~~32 15.9 16.2 16.5 16.8~~
~~33 15.4 15.7 16 16.3~~
~~34 15 15.2 15.5 15.8~~

~~35 — 14.5 — 14.8 — 15.1 — 15.4~~
~~36 — 14.1 — 14.4 — 14.7 — 15~~
~~37 — 13.7 — 14 — 14.3 — 14.5~~
~~38 — 13.4 — 13.6 — 13.9 — 14.2~~
~~39 — 13 — 13.3 — 13.5 — 13.8~~
~~40 — 12.7 — 13 — 13.2 — 13.5~~
~~41 — 12.4 — 12.6 — 12.9 — 13.1~~
~~42 — 12.1 — 12.4 — 12.6 — 12.8~~
~~43 — 11.8 — 12 — 12.3 — 12.5~~
~~44 — 11.5 — 11.8 — 12 — 12.2~~
~~45 — 11.3 — 11.5 — 11.7 — 12~~
~~46 — 11 — 11.3 — 11.5 — 11.7~~
~~47 — 10.8 — 11 — 11.2 — 11.4~~
~~48 — 10.6 — 10.8 — 11 — 11.2~~
~~49 — 10.4 — 10.6 — 10.8 — 11~~
~~50 — 10.2 — 10.4 — 10.6 — 10.8~~

~~The Employer's Contribution Rate Shall Be:~~

~~— 5.1 — 5.2 — 5.3 — 5.4~~

If the Employer's Benefit Ratio Does Not Exceed:

0.0 0.1 0.2 0.3 0.4 0.5 0.6 0.7 0.8 0.9

The Employer's Contribution Rate Shall Be:

0.2 0.3 0.4 0.5 0.6 0.7 0.8 0.9 1.0 1.1

If the Employer's Benefit Ratio Does Not Exceed:

1.0 1.1 1.2 1.3 1.4 1.5 1.6 1.7 1.8 1.9

The Employer's Contribution Rate Shall Be:

1.3 1.4 1.5 1.6 1.7 1.8 1.9 2.0 2.1 2.2

If the Employer's Benefit Ratio Does Not Exceed:

2.0 2.1 2.2 2.3 2.4 2.5 2.6 2.7 2.8 2.9

The Employer's Contribution Rate Shall Be:

2.4 2.5 2.6 2.7 2.8 2.9 3.0 3.1 3.2 3.3

If the Employer's Benefit Ratio Does Not Exceed:

3.0 3.1 3.2 3.3 3.4 3.5 3.6 3.7 3.8 3.9

The Employer's Contribution Rate Shall Be:

3.5 3.6 3.7 3.8 3.9 4.0 4.1 4.2 4.3 4.4

If the Employer's Benefit Ratio Does Not Exceed:

4.0 4.1 4.2 4.3 4.4 4.5 4.6 4.7

The Employer's Contribution Rate Shall Be:

4.6 4.7 4.8 4.9 5.0 5.1 5.2 5.3

If the employer's benefit wage ratio exceeds ~~the amount in the last column of the table on the line for the current year's state experience factor~~ 4.7, his contribution rate shall be ~~five and five-tenths percent (5.5%)~~ five and four-tenths percent (5.4%).

Every employer, except a reimbursable employer, may submit a voluntary contribution of all or any part of the benefit charges levied against the employer. The contribution shall reduce the charges against that employer to the extent of the contribution, and shall cause a redetermination of the employer's tax rate based on the remaining charges, if any. No redetermination of the tax rate shall be made unless the voluntary contribution is made prior to the end of the first quarter following the end of the year for which the contribution is made.

No redetermination shall be made for any employer who has an outstanding liability on the records of the commission on December 31, preceding the year to which the contribution is applicable.

SECTION 11. AMENDATORY 40 O.S. 1981, Section 3-113, as last amended by Section 3, Chapter 10, O.S.L. 1987 (40 O.S. Supp. 1990, Section 3-113), is amended to read as follows:

Section 3-113. CONDITIONAL FACTORS.

For each calendar year ~~commencing after December 31, 1977,~~ ~~except for those employers with a benefit wage ratio of zero (0) and as otherwise provided in this section,~~ the contribution rate for each employer for such calendar year shall be increased, in the circumstances and in the amounts as follows:

(1) - Condition "a" - If ~~at the beginning of each such~~ on July 1 of the preceding year the balance of the unemployment compensation fund is less than three and one-half (3 1/2) times, but not less than ~~three (3)~~ two and one-half (2 1/2) times, the net benefits paid for the most recent five (5) consecutive completed calendar years divided by five (5), the contribution rate for each employer whose ~~benefit wage ratio with respect to such year is zero percent (0%)~~ shall be increased by ~~one-tenth of one percent (1/10 of 1%)~~ of wages paid by him during such year; ~~such contribution rate for each employer whose benefit rate wage ratio with respect to such year is more than zero percent (0%), but not more than one-tenth of one percent (1/10 of 1%), shall be increased by two-tenths of one percent (2/10 of 1%) of wages paid by him during such year and such contribution rate for each employer whose benefit wage ratio with respect to such year is more than one-tenth of one percent (1/10 of 1%), shall be increased by three-tenths of one percent (3/10 of 1%) of wages paid by him during such year.~~

~~(2) - Condition "b" - If at the beginning of each such year the balance of the unemployment compensation fund is less than three (3) times, but not less than two and one-half (2 1/2) times, the net benefits paid for the most recent five (5) consecutive completed calendar years divided by five (5), the contribution rate for each employer shall be increased by thirty-three and one-third percent (33 1/3%)~~ one-fourth (1/4) of such rate; provided that such total rate, if not a multiple of one-tenth of one percent (1/10 of 1%), shall be computed to the next higher multiple of one-tenth of one percent (1/10 of 1%) of wages paid by him during such year; ~~provided, further, that such contribution rate for each employer whose benefit wage ratio with respect to such year is zero percent (0%) shall be increased by two-tenths of one percent (2/10 of 1%) of wages paid by him during such year; such contribution rate for each employer whose benefit wage ratio with respect to such year is more~~

~~than zero percent (0%), but not more than one-tenth of one percent (1/10 of 1%), shall be increased by three-tenths of one percent (3/10 of 1%) of wages paid by him during such year; and such contribution rate for each employer whose benefit wage ratio with respect to such year is more than one-tenth of one percent (1/10 of 1%), shall be increased by at least four-tenths of one percent (4/10 of 1%) of wages paid by him during such year.~~

~~(3) - Condition "c" (2) - Condition "b" - If at the beginning of each such on July 1 of the preceding year the balance of the unemployment compensation fund is less than two and one-half (2 1/2) times, but not less than two (2) times, the net benefits paid for the most recent five (5) consecutive completed calendar years divided by five (5), the contribution rate for each employer shall be increased by one-half (1/2) of such rate; provided that such total rate, if not a multiple of one-tenth of one percent (1/10 of 1%), shall be computed to the next higher multiple of one-tenth of one percent (1/10 of 1%) of wages paid by him during such year; provided, further, that such contribution rate for each employer whose benefit wage ratio with respect to such year is zero percent (0%) shall be increased by three-tenths of one percent (3/10 of 1%) of wages paid by him during such year; such contribution rate for each employer whose benefit wage ratio with respect to such year is more than zero percent (0%), but not more than one-tenth of one percent (1/10 of 1%), shall be increased by four-tenths of one percent (4/10 of 1%) of wages paid by him during such year; and such contribution rate for each employer whose benefit wage ratio with respect to such year is more than one-tenth of one percent (1/10 of 1%), shall be increased by at least five-tenths of one percent (5/10 of 1%) of wages paid by him during such year.~~

~~(4) - Condition "d" - If at the beginning of each such year the balance of the unemployment compensation fund is less than two (2) times the net benefits paid for the most recent five (5) consecutive~~

~~completed calendar years divided by five (5), the contribution rate for each employer shall be increased by sixty-six and two-thirds percent (66 2/3%) of such rate; provided that such total rate, if not a multiple of one-tenth of one percent (1/10 of 1%) shall be computed to the next higher multiple of one-tenth of one percent (1/10 of 1%) of wages paid by him during such year; provided, further, that such contribution rate for each employer whose benefit wage ratio with respect to such year is zero percent (0%) shall be increased by four-tenths of one percent (4/10 of 1%) of wages paid by him during such year; such contribution rate for each employer whose benefit wage ratio with respect to such year is more than zero percent (0%), but not more than one-tenth of one percent (1/10 of 1%), shall be increased by five-tenths of one percent (5/10 of 1%) of wages paid by him during such year; such contribution rate for each employer whose benefit wage ratio with respect to such year is more than one-tenth of one percent (1/10 of 1%), shall be increased by at least six-tenths of one percent (6/10 of 1%) of wages paid by him during such year.~~

~~(5)~~ (3) The contribution rate, excluding any surcharge, for an employer whose contribution rate is three and four-tenths percent (3.4%) or more shall not be increased by more than two (2) percentage points in any one (1) year. The contribution rate, excluding any surcharge, for an employer whose contribution rate is less than three and four-tenths percent (3.4%) shall not be increased to more than five and four-tenths percent (5.4%) in one (1) year.

For purposes of this section "net benefits paid for the most recent five (5) consecutive completed calendar years" means the total amount of monies withdrawn from this state's account in the unemployment trust fund in the United States Treasury for each of the most recent five (5) consecutive completed calendar years, plus the balance of such monies in the benefit account at the start of

such period, less the balance of such monies in the benefit account at end of such period. ~~The contribution rate for those employers with a benefit wage ratio of zero (0) shall be two-tenths of one percent (2/10 of 1%) during those years when the fund is in conditions "a", "b", and "c", and shall be three-tenths of one percent (3/10 of 1%) during those years when the fund is in condition "d".~~

~~(6) There is hereby created a Special Surtax Fund. All money collected from the surtax imposed pursuant to this paragraph shall be transferred from the clearing account to the Special Surtax Fund. Funds in the Special Surtax Fund shall be used for repayments to the state's account in the unemployment trust fund for amounts previously withdrawn for refunds of employer contributions made pursuant to the requirements of paragraph (5) of this section. After Three Million Nine Hundred Sixty-nine Thousand Two Hundred Seventy-three Dollars and twenty-eight cents (\$3,969,273.28) has been deposited in the state's account in the unemployment trust fund any remaining balance in the Special Surtax Fund shall also be transferred to the fund. When all such transfers have been made the Special Surtax Fund shall cease to exist.~~

~~Notwithstanding any other provision, for the first calendar quarter of 1987, the maximum assignable contribution rate shall be five and four-tenths percent (5.4%). A special surtax shall be assigned to employers who would, in the absence of the preceding sentence, be assigned a rate in excess of five and four-tenths percent (5.4%). The Commission shall determine the rate of surtax to be assigned to each employer to whom this provision applies in the same manner used to assign contribution rates pursuant to this article. The provisions for collecting past-due contributions shall apply to collection of the surtax. The surtax collected shall after deposit in the clearing account be transferred to the Special Surtax Fund.~~

SECTION 12. AMENDATORY Section 14, Chapter 270, O.S.L. 1983, as amended by Section 9, Chapter 205, O.S.L. 1986 (40 O.S. Supp. 1990, Section 3-114), is amended to read as follows:

Section 3-114. ESTIMATE OF FINANCIAL CONDITION OF FUND - SURCHARGE.

Prior to the beginning of each calendar quarter the Commission shall prepare an estimate of the financial condition of the fund for the quarter. If the estimate for the quarter shows a balance at any time during the quarter of less than Twenty-five Million Dollars (\$25,000,000.00), the Commission shall assess and collect a surcharge for that calendar quarter in an amount sufficient to keep the balance at Twenty-five Million Dollars (\$25,000,000.00).

The surcharge shall be charged to each employer in proportion to the employer's total tax liability as of the last completed quarter for the current calendar year and shall not exceed thirty-three and one-third percent (33 1/3%) per taxable year.

~~Said surcharge authority shall expire June 30, 1988.~~

SECTION 13. REPEALER 40 O.S. 1981, Sections 1-221, 3-104, 3-105, as amended by Section 9, Chapter 270, O.S.L. 1983, 3-108 and 3-706 (40 O.S. Supp. 1990, Section 3-105), are hereby repealed.

SECTION 14. This act shall become effective September 1, 1991.

43-1-5390 MMS