

ENROLLED HOUSE
BILL NO. 2704

By: McDaniel (Randy) of the
House

and

Newberry of the Senate

An Act relating to labor; amending 40 O.S. 2001, Sections 1-209, as amended by Section 4, Chapter 452, O.S.L. 2002, 1-210, as last amended by Section 3, Chapter 132, O.S.L. 2008, 1-218, as last amended by Section 1, Chapter 354, O.S.L. 2007, 2-203, as last amended by Section 1, Chapter 177, O.S.L. 2003, 2-207, as last amended by Section 1, Chapter 460, O.S.L. 2009, 2-502, 2-603, as amended by Section 12, Chapter 452, O.S.L. 2002, 2-606, as amended by Section 5, Chapter 102, O.S.L. 2004, 2-723, 3-109, 3-604, 3-806, as amended by Section 12, Chapter 354, O.S.L. 2007, 4-508, as last amended by Section 15, Chapter 354, O.S.L. 2007, 4-702 and 9-103 (40 O.S. Supp. 2009, Sections 1-209, 1-210, 1-218, 2-203, 2-207, 2-603, 2-606, 3-806 and 4-508), which relate to the Employment Security Act of 1980; modifying definition; providing requirements for granting unemployment benefits to certain workers participating in a work rehabilitation program; requiring payment of unemployment taxes on contributions to certain retirement plan; authorizing the Oklahoma Employment Security Commission to impose certain requirements on claimants; providing for disqualification of claimant; modifying wage requirement during base period; modifying posting of information; modifying process for appeal; modifying scope of provisions applicable to recovery of unemployment overpayments; modifying experience rate table; allowing for electronic fund transfers for certain refunds; modifying assessments of contributions owed by certain organizations; modifying confidential information; modifying scope

of reciprocal agreements; clarifying language; providing for codification; providing an effective date; and declaring an emergency.

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

SECTION 1. AMENDATORY 40 O.S. 2001, Section 1-209, as amended by Section 4, Chapter 452, O.S.L. 2002 (40 O.S. Supp. 2009, Section 1-209), is amended to read as follows:

Section 1-209. EMPLOYING UNIT.

"Employing unit" means any individual or type of organization, including any partnership, association, trust, estate, joint stock company, insurance company, limited liability company or corporation, whether domestic or foreign, or the receiver, trustee in bankruptcy, trustee or successor thereof, or the legal representative of a deceased person, which has or subsequent to January 1, 1936, had in its employ one or more individuals performing services for it within this state.

All individuals performing services within this state for any employing unit which maintains two or more separate establishments within this state shall be deemed to be employed by a single employing unit for all the purposes of the Employment Security Act of 1980, except as provided under paragraphs ~~(10)~~ and ~~(11)~~ of Section 1-208 of this title.

Whenever any employing unit contracts with or has under it any contractor or subcontractor for any employment, which is part of its usual trade, occupation, profession, or business, unless the employing unit as well as each such contractor or subcontractor is an employer by reason of Section 1-208 or Section 3-203 of this title, the employing unit shall for all the purposes of the Employment Security Act of 1980 be deemed to employ each individual in the employ of each such contractor or subcontractor for each day during which such individual is engaged in performing such employment; except that each such contractor or subcontractor who is an employer by reason of Section 1-208 or Section 3-203 of this title shall alone be liable for the contributions measured by wages paid to individuals employed by the contractor or subcontractor, and except that any employing unit which shall become liable for and pay

contributions with respect to individuals in the employ of any such contractor or subcontractor who is not an employer by reason of Section 1-208 or Section 3-203 of this title may recover the same from such contractor or subcontractor.

Each individual employed to perform or to assist in performing the work of any agent or employee of an employing unit shall be deemed to be employed by such employing unit for all the purposes of the Employment Security Act of 1980, whether such individual was hired or paid directly by such employing unit or by such agent or employee of an employing unit, provided the employing unit had actual or constructive knowledge of the employment.

SECTION 2. AMENDATORY 40 O.S. 2001, Section 1-210, as last amended by Section 3, Chapter 132, O.S.L. 2008 (40 O.S. Supp. 2009, Section 1-210), is amended to read as follows:

Section 1-210. EMPLOYMENT.

"Employment" means:

(1) Any service, including service in interstate commerce, performed by:

- (a) any officer of a corporation; or
- (b) any individual who, under the usual common-law rules applicable in determining the employer-employee relationship, has the status of an employee.

(2) (a) any service, including service in interstate commerce, performed by any individual other than an individual who is an employee under paragraph (1) of this section who performs services for remuneration for any person:

- (i) as an agent-driver or commission-driver engaged in distributing meat products, vegetable products, fruit products, bakery products, beverages other than milk, or laundry or dry cleaning services, for his or her principal; or
- (ii) as a traveling or city salesperson, other than as an agent-driver or commission-driver, engaged upon a full-time basis in the solicitation on behalf of, and the transmission to, his or her

principal, except for sideline sales activities on behalf of some other person, of orders from wholesalers, retailers, contractors, or operators of hotels, restaurants or other similar establishments for merchandise for resale or supplies for use in their business operations;

- (b) provided, the term "employment" shall include services described in divisions (i) and (ii) of subparagraph (a) of this paragraph if:
 - (i) the contract of service contemplates that substantially all of the services are to be performed personally by such individual;
 - (ii) the individual does not have a substantial investment in facilities used in connection with the performance of the services, other than in facilities for transportation; and
 - (iii) the services are not in the nature of a single transaction that is not part of a continuing relationship with the person for whom the services are performed.

(3) Service performed in the employ of this state or any of its instrumentalities or any political subdivision thereof or any of its instrumentalities or any instrumentality of more than one of the foregoing or any instrumentality of any of the foregoing and one or more other states or political subdivisions; provided, that such service is excluded from "employment" as defined in the Federal Unemployment Tax Act, 26 U.S.C., Section 3306(c)(7), and is not excluded from "employment" under paragraph (7) of this section.

(4) Service performed by an individual in the employ of a community chest, fund, foundation or corporation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation and which does not participate in, or intervene in, including the publishing or distributing of statements, any political campaign on behalf of any candidate for public office;

provided that such organization had four or more individuals in employment for some portion of a day in each of twenty (20) different weeks, whether or not such weeks were consecutive, within either the calendar year or preceding calendar year, regardless of whether they were employed at the same moment of time.

(5) Service performed by an individual in agricultural labor as defined in subparagraph (a) of paragraph (15) of this section when:

(a) the service is performed for a person who:

(i) during any calendar quarter in either the calendar year or the preceding calendar year, paid remuneration in cash of Twenty Thousand Dollars (\$20,000.00) or more to individuals employed in agricultural labor; or

(ii) for some portion of a day in each of twenty (20) different calendar weeks, whether or not the weeks were consecutive, in either the calendar year or the preceding calendar year, employed in agricultural labor ten or more individuals, regardless of whether they were employed at the same moment of time.

(b) for the purposes of this paragraph any individual who is a member of a crew furnished by a crew leader to perform service in agricultural labor for any other person shall be treated as an employee of the crew leader:

(i) if the crew leader holds a valid certificate of registration under the Farm Labor Contractor Registration Act of 1963, Public Law 95-562, 29 U.S.C., Sections 1801 through 1872; or substantially all the members of the crew operate or maintain tractors, mechanized harvesting or crop-dusting equipment, or any other mechanized equipment, which is provided by the crew leader; and

(ii) if the individual is not an employee of the other person within the meaning of paragraph (1) of this section or subparagraph (d) of this paragraph.

- (c) for the purposes of this paragraph, in the case of any individual who is furnished by a crew leader to perform service in agricultural labor for any other person and who is not treated as an employee of the crew leader under subparagraph (b) of this paragraph:
 - (i) the other person and not the crew leader shall be treated as the employer of the individual; and
 - (ii) the other person shall be treated as having paid cash remuneration to the individual in an amount equal to the amount of cash remuneration paid to the individual by the crew leader, either on his or her own behalf or on behalf of the other person, for the service in agricultural labor performed for the other person.
- (d) for the purposes of this paragraph, the term "crew leader" means an individual who:
 - (i) furnishes individuals to perform service in agricultural labor for any other person;
 - (ii) pays, either on his or her own behalf or on behalf of another person, the individuals so furnished by the crew leader for the service in agricultural labor performed by them; and
 - (iii) has not entered into a written agreement with the other person (farm operator) under which the individual is designated as an employee of the other person.

(6) The term "employment" shall include domestic service in a private home, local college club or local chapter of a college fraternity or sorority performed for a person who paid cash remuneration of One Thousand Dollars (\$1,000.00) or more in the calendar year or the preceding calendar year to individuals employed in such domestic service in any calendar quarter.

(7) For the purposes of paragraphs (3) and (4) of this section the term "employment" does not apply to service performed:

- (a) in the employ of:

- (i) a church or convention or association of churches; or
 - (ii) an organization which is operated primarily for religious purposes and which is operated, supervised, controlled, or principally supported by a church or convention or association of churches;
- (b) by a duly ordained, commissioned or licensed minister of a church in the exercise of his or her ministry or by a member of a religious order in the exercise of duties required by the order;
- (c) in the employ of a governmental entity referred to in paragraph (3) of this section if the service is performed by an individual in the exercise of duties:
- (i) as an elected official;
 - (ii) as a member of a legislative body, or a member of the judiciary of a state or political subdivision;
 - (iii) as a member of the State National Guard or Air National Guard;
 - (iv) as an employee serving on a temporary basis in case of fire, storm, snow, earthquake, flood or similar emergency;
 - (v) in a position which, under or pursuant to the laws of this state, is designated as a major nontenured policymaking or advisory position, or a policymaking or advisory position the performance of the duties of which ordinarily does not require more than eight (8) hours per week;
 - (vi) as an election official or election worker if the amount of remuneration received by the individual during the calendar year for services as an election official or election worker is less than One Thousand Dollars (\$1,000.00);

- (d) by an individual ~~receiving rehabilitation or remunerative work while~~ who is participating or enrolled in a program in a facility of an organization that
- ~~(i)~~ ~~conducts a program of~~ provides rehabilitation through work for individuals whose earning capacity is impaired by age, physical or mental deficiency, or injury~~+,~~ or
- ~~(ii)~~ ~~conducts a program of an organization that~~ provides remunerative work for individuals who, because of their impaired mental or physical capacity cannot be readily absorbed into the competitive labor market; provided that the services are performed by a program participant on real property owned or leased directly by the organization or by a program participant working under a special certificate issued by the U.S. Secretary of Labor pursuant to 29 U.S.C., Section 214(c) and 29 C.F.R., Section 525.1 et seq.;
- (e) as part of an unemployment work-relief or work-training program assisted or financed in whole or in part by any federal agency or an agency of a state or political subdivision thereof, by an individual receiving such work-relief or work-training; or
- (f) by an inmate of a custodial or penal institution.

(8) The term "employment" shall include the service of an individual who is a citizen of the United States, performed outside the United States, except in Canada, in the employ of an American employer other than service which is deemed "employment" under the provisions of paragraphs (11) or (12) of this section or the parallel provisions of another state's law, if:

- (a) the employer's principal place of business in the United States is located in this state;
- (b) the employer has no place of business in the United States, but:

- (i) the employer is an individual who is a resident of this state;
 - (ii) the employer is a corporation which is organized under the laws of this state; or
 - (iii) the employer is a partnership or a trust and the number of the partners or trustees who are residents of this state is greater than the number who are residents of any one other state;
- (c) none of the criteria of subparagraphs (a) and (b) of this paragraph are met but the employer has elected coverage in this state or, the employer having failed to elect coverage in any state, the individual has filed a claim for benefits, based on such service, under the law of this state;
- (d) an "American employer", for purposes of this subsection, means a person who is:
- (i) an individual who is a resident of the United States;
 - (ii) a partnership if two-thirds or more of the partners are residents of the United States;
 - (iii) a trust, if all of the trustees are residents of the United States; or
 - (iv) a corporation organized under the laws of the United States or of any state; and
- (e) the term "United States", for the purposes of this subsection, includes the states, the District of Columbia, the Commonwealth of Puerto Rico and the Virgin Islands.

(9) Notwithstanding paragraph (11) of this section, all service performed by an officer or member of the crew of an American vessel on or in connection with the vessel, if the operating office, from which the operations of the vessel operating on navigable waters within, or within and without, the United States are ordinarily and regularly supervised, managed, directed and controlled is within this state.

(10) Notwithstanding any other provisions of the Employment Security Act of 1980, "employment":

- (a) includes any service with respect to which a tax is required to be paid under any federal law imposing a tax against which credit may be taken for contributions required to be paid into a state unemployment fund; and
- (b) includes any service which is required to be "employment" for full tax credit to be allowed against the tax imposed by the Federal Unemployment Tax Act of 1954, Public Law 591, Chapter 736, as amended, 26 U.S.C., Section 3301 et seq.

(11) The term "employment" shall include an individual's entire service, performed within or both within and without this state if:

- (a) the service is localized in this state; or
- (b) the service is not localized in any state but some of the service is performed in this state and:
 - (i) the individual's base of operations, or, if there is no base of operations, then the place from which the individual's employment is directed or controlled is in this state; or
 - (ii) the individual's base of operations or place from which the service is directed or controlled is not in any state in which some part of the service is performed but the individual's residence is in this state.

- (12) (a) Services covered by an election pursuant to Section 3-203 of this title; and
- (b) services covered by an arrangement pursuant to Section 4-701 et seq. of this title between the Oklahoma Employment Security Commission and the agency charged with the administration of any other state or federal unemployment compensation law, pursuant to which all services performed by an individual for an employing

unit are deemed to be performed entirely within this state,

shall be deemed to be employment if the Commission has approved an election of the employing unit for whom such services are performed, pursuant to which the entire service of such individual during the period covered by such election is deemed to be insured work.

(13) Service shall be deemed to be localized within a state if:

- (a) the service is performed entirely within such state; or
- (b) the service is performed both within and without such state, but the service performed without such state is incidental to the individual's service within the state; for example, is temporary or transitory in nature or consists of isolated transactions.

(14) Notwithstanding any other provision of this subsection, services performed by an individual for wages or under any contract of hire shall be deemed to be employment subject to the Employment Security Act of 1980 unless and until it is shown to the satisfaction of the Commission that:

- (a) such individual has been and will continue to be free from control or direction over the performance of the services, both under the contract of hire and in fact; and
- (b) such individual is customarily engaged in an independently established business; or
- (c) such service is outside the usual course of the business for which the service is performed and that the service is performed outside of all the places of business of the enterprise for which the service is performed.

(15) The term "employment" shall not include:

- (a) services performed by an individual in agricultural labor, except as provided under paragraph (5) of this section. Services performed by an individual who is a nonresident alien admitted to the United States to

perform agricultural labor, pursuant to 8 U.S.C. Sections 1101(a), 1184(c) and 1188. For purposes of this subparagraph, the term "agricultural labor" means remunerated service performed in agricultural labor as defined in the Federal Unemployment Tax Act, 26 U.S.C., Section 3306(k);

- (b) domestic service, except as provided under paragraph (6) of this section, in a private home, local college club, or local chapter of a college fraternity or sorority;
- (c) service performed by an individual in the employ of his or her son, daughter, or spouse, and service performed by a child under the age of twenty-one (21) in the employ of his or her father or mother, or both father and mother;
- (d) service performed in the employ of the United States government or an instrumentality of the United States exempt under the Constitution of the United States from the contributions imposed by the Employment Security Act of 1980, except that to the extent that the Congress of the United States shall permit states to require any instrumentalities of the United States to make payments into an unemployment fund under a state unemployment compensation law, all of the provisions of the Employment Security Act of 1980 shall be applicable to such instrumentalities, and to services performed for such instrumentalities, in the same manner, to the same extent, and on the same terms as to all other employers, employing units, individuals and services; provided that if this state shall not be certified for any year by the Secretary of Labor of the United States under the Federal Internal Revenue Code, 26 U.S.C., Section 3304(c), the payments required of such instrumentalities with respect to the year shall be refunded by the Commission from the fund in the same manner and within the same period as is provided in Section 3-304 of this title with respect to contributions erroneously collected;

- (e) service with respect to which unemployment compensation is payable under an unemployment compensation system established by an act of Congress;
- (f) service performed in the employ of a foreign government, including service as a consul or other officer or employee or a nondiplomatic representative;
- (g) service performed in the employ of an instrumentality wholly owned by a foreign government:
 - (i) if the service is of a character similar to that performed in foreign countries by employees of the United States government or of an instrumentality thereof, and
 - (ii) if the Commission finds that the United States Secretary of State has certified to the United States Secretary of the Treasury that the foreign government, with respect to whose instrumentality exemption is claimed, grants an equivalent exemption with respect to similar service performed in the foreign country by employees of the United States government and of instrumentalities thereof;
- (h) service covered by an arrangement between the Commission and the agency charged with the administration of any other state or federal unemployment compensation law pursuant to which all services performed by an individual for an employing unit during the period covered by such employing unit's duly approved election, are deemed to be performed entirely within the jurisdiction of such other state or federal agency;
- (i) service performed as a student nurse in the employ of a hospital or a nurses' training school by an individual who is enrolled and is regularly attending classes in a nurses' training school chartered or approved pursuant to state law; and service performed as an intern in the employ of a hospital by an individual who has completed a four-year course in a medical school chartered or approved pursuant to state law;

- (j) service performed by an individual for a person, firm, association, trust, partnership or corporation as an insurance agent, or as an insurance solicitor or as a licensed real estate agent, if all such service performed by such individual for such person is performed for remuneration solely by way of commissions or fees;

- (k) service performed by an individual under the age of eighteen (18) in the delivery and distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution, and services performed by an individual eighteen (18) years of age or older who meets the definition of a "direct seller" as defined in 26 U.S.C., Section 3508(b)(2), that states in pertinent part:
 - (i) the individual must be engaged in the delivery or distribution of newspapers or shopping news, including any services directly related to such trade or business,
 - (ii) substantially all the remuneration, whether or not paid in cash, for the performance of the services described in clause (i) of this subdivision is directly related to sales or other output, including the performance of services, rather than the number of hours worked, and
 - (iii) the services performed by the individual are performed pursuant to a written contract between the person and the person for whom the services are performed and the contract provides that the person will not be treated as an employee with respect to the services;

- (l) service performed in the employ of a school, college or university, if the service is performed:
 - (i) by a student who is enrolled and is regularly attending classes at the school, college, or university, or

(ii) by the spouse of the student, if the spouse is advised, at the time the spouse commences to perform the service, that:

(I) the employment of the spouse to perform the service is provided under a program to provide financial assistance to the student by the school, college, or university, and

(II) the employment will not be covered by any program of unemployment insurance;

- (m) service performed by an individual who is enrolled at a nonprofit or public educational institution which normally maintains a regular faculty and curriculum and normally has a regularly organized body of students in attendance at the place where its educational activities are carried on as a student in a full-time program, taken for credit at the institution, which combines academic instruction with work experience, if the service is an integral part of the program, and the institution has so certified to the employer, except that this provision shall not apply to service performed in a program established for or on behalf of an employer or group of employers;
- (n) service performed in the employ of a hospital, if the service is performed by a patient of the hospital;
- (o) services performed by cooperative extension personnel holding federal appointments employed by state institutions of higher learning;
- (p) earnings of employees being paid by state warrants who are presently covered by the Federal Unemployment Compensation Act, 5 U.S.C., Section 8501 et seq., by virtue of their federal status;
- (q) cosmetology services performed by an individual in a beauty shop, as defined by Section 199.1 of Title 59 of the Oklahoma Statutes, pursuant to an agreement whereby the owner of the beauty shop leases or rents facilities for cosmetology to such individual;

- (r) barbering services performed by an individual in a barber shop, as defined by Section 61.5 of Title 59 of the Oklahoma Statutes, pursuant to an agreement whereby the owner of the barber shop leases or rents facilities for barbering to such individual;
- (s) in-home services performed in a medical care program such as the personal care services program, or social services program, as certified and approved by the Department of Human Services or the Center for Medicare and Medicaid Services or as a participant in a work or training program administered by the Department of Human Services;
- (t) riding services performed by a jockey and services performed by a trainer of race horses in an approved race licensed by the Oklahoma Horse Racing Commission;
- (u) service performed by an individual whose remuneration consists solely of commissions, overrides, bonuses, and differentials related to sales or other output derived from in-person sales to, or solicitation of orders from, ultimate consumers primarily in the home, or otherwise than in a permanent retail establishment;
- (v) service performed by a person, commonly referred to as "owner-operator", who owns or leases a truck-tractor or truck for hire, provided the owner-operator actually operates the truck-tractor or truck and, further, that the entity contracting with the owner-operator is not the lessor of the truck-tractor or truck;
- (w) services performed as a chopper of cotton who weeds or thins cotton crops by hand or hoe. This subsection shall be interpreted and applied consistently with the Federal Unemployment Tax Act, 26 U.S.C., Sections 3304(a)(6)(A) and 3306(k); or
- (x) services performed for a private for-profit person or entity by an individual as a landman:
 - (i) if the individual is engaged primarily in negotiating for the acquisition or divestiture of mineral rights or negotiating business agreements

that provide for the exploration for or development of minerals,

- (ii) if substantially all remuneration paid in cash or otherwise for the performance of the services is directly related to the completion by the individual of the specific tasks contracted for rather than to the number of hours worked by the individual, and
- (iii) if the services performed by the individual are performed under a written contract between the individual and the person for whom the services are performed; provided that the individual is to be treated as an independent contractor and not as an employee with respect to the services provided under the contract.

SECTION 3. AMENDATORY 40 O.S. 2001, Section 1-218, as last amended by Section 1, Chapter 354, O.S.L. 2007 (40 O.S. Supp. 2009, Section 1-218), is amended to read as follows:

Section 1-218. WAGES.

"Wages" means all remuneration for services from whatever source, including commissions and bonuses and the cash value of all remuneration in any medium other than cash, and includes dismissal payments which the employer is required by law or contract to make. Gratuities customarily received by an individual in the course of work from persons other than the employing unit shall be treated as wages received from the employing unit. The reasonable cash value of remuneration in any medium other than cash, and the reasonable amount of gratuities, shall be estimated and determined in accordance with rules prescribed by the Oklahoma Employment Security Commission. The term wages shall not include:

1. The amount of any payment, with respect to services performed to or on behalf of an individual in its employ under a plan or system established by an employing unit which makes provision for individuals in its employ generally, or for a class or classes of such individuals, including any amount paid by an employing unit for insurance or annuities, or into a fund to provide for any such payment, on account of:

- a. retirement, other than employee contributions or deferrals after December 31, 2002, under a qualified plan as described in 26 U.S.C., Section 401(k) and, after December 31, 2005, under a qualified plan as described in 26 U.S.C., Sections 403b, 408(k), 457 and 7701(j), and, after December 31, 2010, under a qualified plan as described in 26 U.S.C., Section 408(p),
- b. sickness or accident disability,
- c. medical and hospitalization expenses in connection with sickness or accident disability,
- d. death, provided the individual in its employ:
 - (1) has not the option to receive, instead of provision for such death benefit, any part of such payment, or if such death benefit is insured, any part of the premium or contributions to premiums paid by the employing unit, and
 - (2) has not the right, under the provisions of the plan or system or policy of insurance providing for such death benefit, to assign such benefit, or to receive cash consideration in lieu of such benefit either upon withdrawal from the plan or system providing for such benefit or upon termination of such plan or system or policy of insurance or of the individual's services with such employing unit, or
- e. a bona fide thrift or savings fund, providing:
 - (1) such payment is conditioned upon a payment of a substantial sum by such individuals in its employ, and
 - (2) that such sum paid by the employing unit cannot under the provisions of such plan be withdrawn by an individual more frequently than once in any twelve-month period, except upon an individual's separation from that employment;

2. Any payment made to, or on behalf of, an employee or his or her beneficiary under a cafeteria plan of the type described in 26 U.S.C., Section 125 and referred to in 26 U.S.C., Section 3306(b)(5)(G);

3. Any payment made, or benefit furnished, to or for the benefit of an employee if at the time of such payment or such furnishing it is reasonable to believe that the employee will be able to exclude such payment or benefit from income under an educational assistance program as described in 26 U.S.C., Section 127 or a dependent care assistance program as described in 26 U.S.C., Section 129 and as referred to in 26 U.S.C., Section 3306(b)(13);

4. The payment by an employing unit, without deduction from the remuneration of the individual in its employ, of the tax imposed upon such individual in its employ under 26 U.S.C., Section 3101 with respect to domestic services in a private home of the employer or for agricultural labor;

5. Dismissal payments which the employer is not required by law or contract to make;

6. The value of any meals and lodging furnished by or on behalf of an employer to an individual in its employ; provided the meals and lodging are furnished on the business premises of the employer for the convenience of the employer; or

7. Payments made under an approved supplemental unemployment benefit plan.

SECTION 4. AMENDATORY 40 O.S. 2001, Section 2-203, as last amended by Section 1, Chapter 177, O.S.L. 2003 (40 O.S. Supp. 2009, Section 2-203), is amended to read as follows:

Section 2-203. CLAIM.

A. An unemployed individual must file an initial claim for unemployment benefits by calling an Oklahoma Employment Security Commission claims representative in a Commission Call Center, by completing the required forms through the Internet Claims service provided by the Commission, or by completing all forms necessary to process an initial claim in a local office of the Commission or any alternate site designated by the Commission to take unemployment benefit claims. The Commission may obtain additional information

regarding an individual's claim through any form of telecommunication, writing, or interview. An unemployed individual must file a claim in writing or by telecommunication for benefits with respect to each week in accordance with such rule as the Commission may prescribe.

B. With respect to each week, he or she must provide the Commission with a true and correct statement of all material facts relating to: his or her unemployment; ability to work; availability for work; activities or conditions which could restrict the individual from seeking or accepting full-time employment immediately; applications for or receipt of workers' compensation benefits; employment and earnings; and the reporting of other income from retirement, pension, disability, self-employment, education or training allowances.

C. No claim will be allowed or paid unless the claimant resides within a state or foreign country with which the State of Oklahoma has entered into a reciprocal or cooperative arrangement pursuant to Part 7 of Article IV of the Employment Security Act of 1980.

D. The Commission may require the individual to produce documents or information relevant to the claim for benefits. If the individual has the ability to produce the documents or information and fails to produce it, the individual's claim for unemployment benefits may be disqualified indefinitely by the Commission until the information is produced. The Commission may require the individual to personally appear at a location for a purpose relevant to the individual's unemployment claim or job search. If the individual fails to appear, the individual's claim for unemployment benefits may be disqualified indefinitely by the Commission until the individual makes a personal appearance as directed. An individual that has been disqualified indefinitely by the provisions of this subsection may receive payment for any week between the initial failure and the compliance with this subsection if the claimant is otherwise eligible and has made a timely filing for each intervening week.

SECTION 5. AMENDATORY 40 O.S. 2001, Section 2-207, as last amended by Section 1, Chapter 460, O.S.L. 2009 (40 O.S. Supp. 2009, Section 2-207), is amended to read as follows:

Section 2-207. WAGE REQUIREMENT DURING BASE PERIOD.

A. The unemployed individual, during the individual's base period, shall have been paid ~~wages for insured work of not less than~~:

1. Taxable wages of not less than One Thousand Five Hundred Dollars (\$1,500.00); and

2. ~~One~~ Total wages of not less than one and one-half (1 1/2) times the amount of wages during that quarter of the individual's base period in which ~~such~~ the wages were highest.

Notwithstanding the preceding provision, an individual with base period wages equal to or more than the highest annual amount of taxable wages that applies to any calendar year in which the claim for unemployment benefits was filed shall be eligible for benefits.

B. 1. If an individual lacks sufficient base period wages under subsection A of this section to establish a claim for benefits, any wages paid in the individual's alternative base period shall be considered as the individual's base period wages.

2. If the Commission has not received wage information from the individual's employer for the most recent calendar quarter of the alternative base period, the Commission shall accept an affidavit from the individual supported by wage information such as check stubs, deposit slips, or other supporting documentation to determine wages paid.

3. A determination of benefits based on an alternative base period shall be adjusted when the quarterly wage report is received from the employer, if the wage information in the report differs from that reported by the individual.

4. If alternative base period wages are established by affidavit of the individual, the employer to which the wages are attributed will have the right to protest the wages reported. If a protest is made, the employer must provide documentary evidence of wages paid to the individual. The Commission will determine the wages paid based on the preponderance of the evidence presented by each party.

5. Provided, no wages used to establish a claim under an alternative base period shall be subsequently used to establish a second benefit year.

SECTION 6. AMENDATORY 40 O.S. 2001, Section 2-502, is amended to read as follows:

Section 2-502. POSTING OF INFORMATION. Each employer shall post and maintain in places readily accessible to ~~individuals in his employ~~ printed its employees, statements concerning benefit rights, claims for benefits and ~~such~~ any other matters relating to the administration of this act as the Commission may by rule prescribe. Each employer shall supply to ~~such individuals~~ its employees copies of ~~such printed~~ statements or other materials relating to claims for benefits when and as the Commission may by rule prescribe. ~~Such printed statements~~ Statements and other materials shall be supplied by the Commission to ~~each employer~~ all Oklahoma employers through the Internet website of the Commission, without cost to the employer.

SECTION 7. AMENDATORY 40 O.S. 2001, Section 2-603, as amended by Section 12, Chapter 452, O.S.L. 2002 (40 O.S. Supp. 2009, Section 2-603), is amended to read as follows:

Section 2-603. APPEAL TRIBUNAL.

The claimant or any other party entitled to notice of a determination may file an appeal from ~~such the~~ the determination with the appeal tribunal within ten (10) days after the date of mailing of the notice to the claimant's or other party's last-known address or, if ~~such the~~ the notice is not mailed, within ten (10) days after the date of delivery of ~~such the~~ the notice. The claimant or other party may file an appeal in any manner allowed by Section 1-224 of this title or by telephone ~~through to~~ through the Commission's ~~interactive voice response system or by speaking with one of the Commission's claims representatives~~ call center. In order to be considered timely, ~~filing of an appeal made by telephone through the interactive voice response system shall be completed by 12 midnight on the date it is due, and~~ filing of an appeal made by telephone through a claims representative must be completed before the end of normal business hours.

SECTION 8. AMENDATORY 40 O.S. 2001, Section 2-606, as amended by Section 5, Chapter 102, O.S.L. 2004 (40 O.S. Supp. 2009, Section 2-606), is amended to read as follows:

Section 2-606. APPEALS FROM TRIBUNAL REFEREE DECISIONS TO BOARD OF REVIEW.

The Board of Review shall review the record of an appeal filed by any of the parties entitled to notice on a determination of an appeal tribunal referee. An appeal to the Board of Review may be filed in any manner allowed by Section 1-224 of this title. On ~~such further~~ appeal, the Board of Review may affirm, modify ~~or~~, reverse, or remand any decision of an appeal tribunal referee on the basis of evidence previously submitted, or on the basis of additional evidence as it may adduce, or, at its direction, received by an appeal tribunal referee. The Board of Review may conduct a formal hearing upon a request of a party or on its own motion. Any formal hearing shall be conducted by one or more members of the Board of Review as it may determine or by a hearing officer designated by the Board of Review. The Board of Review shall promptly notify the parties of its findings and decision, and such decision shall be final unless within ten (10) days after the mailing of notice thereof to the parties' last-known addresses, a proceeding for judicial review is initiated.

SECTION 9. AMENDATORY 40 O.S. 2001, Section 2-723, is amended to read as follows:

Section 2-723. OVERPAYMENTS, RESTITUTION AND OFFSET. The provisions of this act applicable to recovery of overpayments, including restitution ~~and~~, offset, and recoupment shall apply to overpayments of extended benefits. If there is recovery of extended benefits, that proportion of the amount restored or offset which represents the federal share of the original payments shall be restored to the appropriate federal account.

SECTION 10. AMENDATORY 40 O.S. 2001, Section 3-109, is amended to read as follows:

Section 3-109. EXPERIENCE RATE. The contribution rate for each employer for each calendar quarter after ~~December 31, 1983~~ July 1, 2010, to be applied to ~~his~~ the employer's 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%
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2	5 <u>5.0</u>	10 <u>10.0</u>	15 <u>15.0</u>	20 <u>20.0</u>	25 <u>25.0</u>	30 <u>30.0</u>	35 <u>35.0</u>	40 <u>40.0</u>	45 <u>45.0</u>	50 <u>50.0</u>
3	3.3	6.6 <u>6.7</u>	10 <u>10.0</u>	13.3	16.5 <u>16.7</u>	20 <u>20.0</u>	23.3	26.6 <u>26.7</u>	30 <u>30.0</u>	33.3
4	2.5	5 <u>5.0</u>	7.5	10 <u>10.0</u>	12.5	15 <u>15.0</u>	17.5	20 <u>20.0</u>	22.5	25 <u>25.0</u>
5	2 <u>2.0</u>	4 <u>4.0</u>	6 <u>6.0</u>	8 <u>8.0</u>	10 <u>10.0</u>	12 <u>12.0</u>	14 <u>14.0</u>	16 <u>16.0</u>	18 <u>18.0</u>	20 <u>20.0</u>
6	1.5 <u>1.7</u>	3.3	5 <u>5.0</u>	6.6 <u>6.7</u>	8.3	10 <u>10.0</u>	11.6 <u>11.7</u>	13.3	15 <u>15.0</u>	16.6 <u>16.7</u>
7	1.4	2.8 <u>2.9</u>	4.2 <u>4.3</u>	5.7	7.1	8.5 <u>8.6</u>	10 <u>10.0</u>	11.4	12.8 <u>12.9</u>	14.2 <u>14.3</u>
8	1.2 <u>1.3</u>	2.5	3.7 <u>3.8</u>	5 <u>5.0</u>	6.2 <u>6.3</u>	7.5	8.7 <u>8.8</u>	10 <u>10.0</u>	11.2 <u>11.3</u>	12.5
9	1.1	2.2	3.3	4.4	5.5 <u>5.6</u>	6.6 <u>6.7</u>	7.7 <u>7.8</u>	8.8 <u>8.9</u>	10 <u>10.0</u>	11.1
10	1 <u>1.0</u>	2 <u>2.0</u>	3 <u>3.0</u>	4 <u>4.0</u>	5 <u>5.0</u>	6 <u>6.0</u>	7 <u>7.0</u>	8 <u>8.0</u>	9 <u>9.0</u>	10 <u>10.0</u>
11	0.9	1.8	2.7	3.6	4.5	5.4 <u>5.5</u>	6.3 <u>6.4</u>	7.2 <u>7.3</u>	8.1 <u>8.2</u>	9 <u>9.1</u>
12	0.8	1.6 <u>1.7</u>	2.5	3.3	4.1 <u>4.2</u>	5 <u>5.0</u>	5.8	6.6 <u>6.7</u>	7.5	8.3
13	0.7 <u>0.8</u>	1.5	2.3	3 <u>3.1</u>	3.8	4.6	5.3 <u>5.4</u>	6.1 <u>6.2</u>	6.9	7.6 <u>7.7</u>
14	0.7	1.4	2.1	2.8 <u>2.9</u>	3.5 <u>3.6</u>	4.2 <u>4.3</u>	5 <u>5.0</u>	5.7	6.4	7.1
15	0.6 <u>0.7</u>	1.3	2 <u>2.0</u>	2.6 <u>2.7</u>	3.3	4	4.6 <u>4.7</u>	5.3	6 <u>6.0</u>	6.6 <u>6.7</u>
16	0.6	1.2 <u>1.3</u>	1.8 <u>1.9</u>	2.5	3.1	3.7 <u>3.8</u>	4.3 <u>4.4</u>	5 <u>5.0</u>	5.6	6.2 <u>6.3</u>

17	0.5 <u>0.6</u>	1.1 <u>1.2</u>	1.7 <u>1.8</u>	2.3 <u>2.4</u>	2.9	3.5	4.1	4.7	5.2 <u>5.3</u>	5.8 <u>5.9</u>
18	0.5 <u>0.6</u>	1.1	1.6 <u>1.7</u>	2.2	2.7 <u>2.8</u>	3.3	3.8 <u>3.9</u>	4.4	5 <u>5.0</u>	5.5 <u>5.6</u>
19	0.5	1 <u>1.1</u>	1.5 <u>1.6</u>	2.1	2.6	3.1 <u>3.2</u>	3.6 <u>3.7</u>	4.2	4.7	5.2 <u>5.3</u>
20	0.5	1 <u>1.0</u>	1.5	2 <u>2.0</u>	2.5	3 <u>3.0</u>	3.5	4 <u>4.0</u>	4.5	5 <u>5.0</u>
21	0.4 <u>0.5</u>	0.9 <u>1.0</u>	1.4	1.9	2.3 <u>2.4</u>	2.8 <u>2.9</u>	3.3	3.8	4.2 <u>4.3</u>	4.7 <u>4.8</u>
22	0.4 <u>0.5</u>	0.9	1.3 <u>1.4</u>	1.8	2.2 <u>2.3</u>	2.7	3.1 <u>3.2</u>	3.6	4 <u>4.1</u>	4.5
23	0.4	0.8 <u>0.9</u>	1.3	1.7	2.1 <u>2.2</u>	2.6	3 <u>3.0</u>	3.4 <u>3.5</u>	3.9	4.3
24	0.4	0.8	1.2 <u>1.3</u>	1.6 <u>1.7</u>	2 <u>2.1</u>	2.5	2.9	3.3	3.7 <u>3.8</u>	4.1 <u>4.2</u>
25	0.4	0.8	1.2	1.6	2 <u>2.0</u>	2.4	2.8	3.2	3.6	4 <u>4.0</u>
26	0.3 <u>0.4</u>	0.7 <u>0.8</u>	1.1 <u>1.2</u>	1.5	1.9	2.3	2.6 <u>2.7</u>	3 <u>3.1</u>	3.4 <u>3.5</u>	3.8
27	0.3 <u>0.4</u>	0.7	1.1	1.4 <u>1.5</u>	1.8 <u>1.9</u>	2.2	2.5 <u>2.6</u>	2.9 <u>3.0</u>	3.3	3.7
28	0.3 <u>0.4</u>	0.7	1 <u>1.1</u>	1.4	1.7 <u>1.8</u>	2.1	2.5	2.8 <u>2.9</u>	3.2	3.5 <u>3.6</u>
29	0.3	0.6 <u>0.7</u>	1 <u>1.0</u>	1.3 <u>1.4</u>	1.7	2 <u>2.1</u>	2.4	2.7 <u>2.8</u>	3.1	3.4
30	0.3	0.6 <u>0.7</u>	1 <u>1.0</u>	1.3	1.6 <u>1.7</u>	2 <u>2.0</u>	2.3	2.6 <u>2.7</u>	3 <u>3.0</u>	3.3
31	0.3	0.6	0.9 <u>1.0</u>	1.2 <u>1.3</u>	1.6	1.9	2.2 <u>2.3</u>	2.5 <u>2.6</u>	2.9	3.2

32	0.3	0.6	0.9	1.2 <u>1.3</u>	1.5 <u>1.6</u>	1.8 <u>1.9</u>	2.1 <u>2.2</u>	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 <u>3.0</u>
34	0.2 <u>0.3</u>	0.5 <u>0.6</u>	0.8 <u>0.9</u>	1.1 <u>1.2</u>	1.4 <u>1.5</u>	1.7 <u>1.8</u>	2 <u>2.1</u>	2.3 <u>2.4</u>	2.6	2.9
35	0.2 <u>0.3</u>	0.5 <u>0.6</u>	0.8 <u>0.9</u>	1.1	1.4	1.7	2 <u>2.0</u>	2.2 <u>2.3</u>	2.5 <u>2.6</u>	2.8 <u>2.9</u>
36	0.2 <u>0.3</u>	0.5 <u>0.6</u>	0.8	1.1	1.3 <u>1.4</u>	1.6 <u>1.7</u>	1.9	2.2	2.5	2.7 <u>2.8</u>
37	0.2 <u>0.3</u>	0.5	0.8	1 <u>1.1</u>	1.3 <u>1.4</u>	1.6	1.8 <u>1.9</u>	2.1 <u>2.2</u>	2.4	2.7
38	0.2 <u>0.3</u>	0.5	0.7 <u>0.8</u>	1 <u>1.1</u>	1.3	1.5 <u>1.6</u>	1.8	2.1	2.3 <u>2.4</u>	2.6
39	0.2 <u>0.3</u>	0.5	0.7 <u>0.8</u>	1 <u>1.0</u>	1.2 <u>1.3</u>	1.5	1.7 <u>1.8</u>	2 <u>2.1</u>	2.3	2.5 <u>2.6</u>
40	0.2 <u>0.3</u>	0.5	0.7 <u>0.8</u>	1 <u>1.0</u>	1.2 <u>1.3</u>	1.5	1.7 <u>1.8</u>	2 <u>2.0</u>	2.2 <u>2.3</u>	2.5
41	0.2 <u>0.5</u>	0.4	0.7 <u>1.0</u>	0.9	1.2 <u>1.5</u>	1.4	1.7 <u>2.0</u>	1.9 <u>2.2</u>	2.1	2.4
42	0.2	0.4 <u>0.5</u>	0.7	0.9 <u>1.0</u>	1.1 <u>1.2</u>	1.4	1.6 <u>1.7</u>	1.9	2.1	2.3 <u>2.4</u>
43	0.2	0.4 <u>0.5</u>	0.6 <u>0.7</u>	0.9	1.1 <u>1.2</u>	1.3 <u>1.4</u>	1.6	1.8 <u>1.9</u>	2 <u>2.1</u>	2.3
44	0.2	0.4 <u>0.5</u>	0.6 <u>0.7</u>	0.9	1.1	1.3 <u>1.4</u>	1.5 <u>1.6</u>	1.8	2 <u>2.0</u>	2.2 <u>2.3</u>
45	0.2	0.4	0.6 <u>0.7</u>	0.8 <u>0.9</u>	1.1	1.3	1.5 <u>1.6</u>	1.7 <u>1.8</u>	2 <u>2.0</u>	2.2
46	0.2	0.4	0.6 <u>0.7</u>	0.8 <u>0.9</u>	1 <u>1.1</u>	1.3	1.5	1.7	1.9 <u>2.0</u>	2.1 <u>2.2</u>

47	0.2	0.4	0.6	0.8 <u>0.9</u>	± <u>1.1</u>	1.2 <u>1.3</u>	1.4 <u>1.5</u>	1.7	1.9	2.1
48	0.2	0.4	0.6	0.8	± <u>1.0</u>	1.2 <u>1.3</u>	1.4 <u>1.5</u>	1.6 <u>1.7</u>	1.8 <u>1.9</u>	2 <u>2.1</u>
49	0.2	0.4	0.6	0.8	± <u>1.0</u>	1.2	1.4	1.6	1.8	2 <u>2.0</u>
50	0.2	0.4	0.6	0.8	± <u>1.0</u>	1.2	1.4	1.6	1.8	2 <u>2.0</u>

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 <u>55.0</u>	60 <u>60.0</u>	65 <u>65.0</u>	70 <u>70.0</u>	75 <u>75.0</u>	80 <u>80.0</u>	85 <u>85.0</u>	90 <u>90.0</u>	95 <u>95.0</u>	100 <u>100.0</u>
3	36.6 <u>36.7</u>	40 <u>40.0</u>	43.3	46.6 <u>46.7</u>	50 <u>50.0</u>	53.3	56.6 <u>56.7</u>	60 <u>60.0</u>	63.3	66.6 <u>66.7</u>
4	27.5	30 <u>30.0</u>	32.5	35 <u>35.0</u>	37.5	40 <u>40.0</u>	42.5	45 <u>45.0</u>	47.5	50 <u>50.0</u>
5	22 <u>22.0</u>	24 <u>24.0</u>	26 <u>26.0</u>	28 <u>28.0</u>	30 <u>30.0</u>	32 <u>32.0</u>	34 <u>34.0</u>	36 <u>36.0</u>	38 <u>38.0</u>	40 <u>40.0</u>
6	18.3	20 <u>20.0</u>	21.6 <u>21.7</u>	23.3	25 <u>25.0</u>	26.6 <u>26.7</u>	28.3	30 <u>30.0</u>	31.6 <u>31.7</u>	33.3
7	15.7	17.1	18.5 <u>18.6</u>	20 <u>20.0</u>	21.4	22.8 <u>22.9</u>	24.2 <u>24.3</u>	25.7	27.1	28.5 <u>28.6</u>
8	13.7 <u>13.8</u>	15 <u>15.0</u>	16.2 <u>16.3</u>	17.5	18.7 <u>18.8</u>	20 <u>20.0</u>	21.2 <u>21.3</u>	22.5	23.7 <u>23.8</u>	25 <u>25.0</u>
9	12.2	13.3	14.4	15.5 <u>16.6</u>	16.6 <u>17.7</u>	17.7 <u>18.8</u>	18.8 <u>20</u>	20	21.1	22.2

				<u>15.6</u>	<u>16.7</u>	<u>17.8</u>	<u>18.9</u>	<u>20.0</u>		
10	11 <u>11.0</u>	12 <u>12.0</u>	13 <u>13.0</u>	14 <u>14.0</u>	15 <u>15.0</u>	16 <u>16.0</u>	17 <u>17.0</u>	18 <u>18.0</u>	19 <u>19.0</u>	20 <u>20.0</u>
11	10 <u>10.0</u>	10.9	11.8	12.7	13.6	14.5	15.4 <u>15.5</u>	16.3 <u>16.4</u>	17.2 <u>17.3</u>	18.1 <u>18.2</u>
12	9.1 <u>9.2</u>	10 <u>10.0</u>	10.8	11.6 <u>11.7</u>	12.5	13.3	14.1 <u>14.2</u>	15 <u>15.0</u>	15.8	16.6 <u>16.7</u>
13	8.4 <u>8.5</u>	9.2	10 <u>10.0</u>	10.7 <u>10.8</u>	11.5	12.3	13 <u>13.1</u>	13.8	14.6	15.3 <u>15.4</u>
14	7.8 <u>7.9</u>	8.5 <u>8.6</u>	9.2 <u>9.3</u>	10 <u>10.0</u>	10.7	11.4	12.1	12.8 <u>12.9</u>	13.5 <u>13.6</u>	14.2 <u>14.3</u>
15	7.3	8 <u>8.0</u>	8.6 <u>8.7</u>	9.3	10 <u>10.0</u>	10.6 <u>10.7</u>	11.3	12 <u>12.0</u>	12.6 <u>12.7</u>	13.3
16	6.8 <u>6.9</u>	7.5	8.1	8.7 <u>8.8</u>	9.3 <u>9.4</u>	10 <u>10.0</u>	10.6	11.2 <u>11.3</u>	11.8 <u>11.9</u>	12.5
17	6.4 <u>6.5</u>	7 <u>7.1</u>	7.6	8.2	8.8	9.4	10 <u>10.0</u>	10.5 <u>10.6</u>	11.1 <u>11.2</u>	11.7 <u>11.8</u>
18	6.1	6.6 <u>6.7</u>	7.2	7.7 <u>7.8</u>	8.3	8.8 <u>8.9</u>	9.4	10 <u>10.0</u>	10.5 <u>10.6</u>	11.1
19	5.7 <u>5.8</u>	6.3	6.8	7.3 <u>7.4</u>	7.8 <u>7.9</u>	8.4	8.9	9.4 <u>9.5</u>	10 <u>10.0</u>	10.5
20	5.5	6 <u>6.0</u>	6.5	7 <u>7.0</u>	7.5	8 <u>8.0</u>	8.5	9 <u>9.0</u>	9.5	10 <u>10.0</u>
21	5.2	5.7	6.1 <u>6.2</u>	6.6 <u>6.7</u>	7.1	7.6	8 <u>8.1</u>	8.5 <u>8.6</u>	9 <u>9.0</u>	9.5
22	5 <u>5.0</u>	5.4 <u>5.5</u>	5.9	6.3 <u>6.4</u>	6.8	7.2 <u>7.3</u>	7.7	8.1 <u>8.2</u>	8.6	9 <u>9.1</u>
23	4.7 <u>4.8</u>	5.2	5.6 <u>5.7</u>	6 <u>6.1</u>	6.5	6.9 <u>7.0</u>	7.3 <u>7.4</u>	7.8	8.2 <u>8.3</u>	8.6 <u>8.7</u>
24	4.5	5	5.4	5.8	6.2	6.6	7	7.5	7.9	8.3

	<u>4.6</u>	<u>5.0</u>			<u>6.3</u>	<u>6.7</u>	<u>7.1</u>			
25	4.4	4.8	5.2	5.6	6 <u>6.0</u>	6.4	6.8	7.2	7.6	8 <u>8.0</u>
26	4.2	4.6	5 <u>5.0</u>	5.3 <u>5.4</u>	5.7 <u>5.8</u>	6.1 <u>6.2</u>	6.5	6.9	7.3	7.6 <u>7.7</u>
27	4 <u>4.1</u>	4.4	4.8	5.1 <u>5.2</u>	5.5 <u>5.6</u>	5.9	6.2 <u>6.3</u>	6.6 <u>6.7</u>	7 <u>7.0</u>	7.4
28	3.9	4.2 <u>4.3</u>	4.6	5 <u>5.0</u>	5.3 <u>5.4</u>	5.7	6 <u>6.1</u>	6.4	6.7 <u>6.8</u>	7.1
29	3.7 <u>3.8</u>	4.1	4.4 <u>4.5</u>	4.8	5.1 <u>5.2</u>	5.5	5.8 <u>5.9</u>	6.2	6.5 <u>6.6</u>	6.8 <u>6.9</u>
30	3.6 <u>3.7</u>	4 <u>4.0</u>	4.3	4.6 <u>4.7</u>	5 <u>5.0</u>	5.3	5.6 <u>5.7</u>	6 <u>6.0</u>	6.3	6.6 <u>6.7</u>
31	3.5	3.8 <u>3.9</u>	4.1 <u>4.2</u>	4.5	4.8	5.1 <u>5.2</u>	5.4 <u>5.5</u>	5.8	6.1	6.4 <u>6.5</u>
32	3.4	3.7 <u>3.8</u>	4 <u>4.1</u>	4.3 <u>4.4</u>	4.6 <u>4.7</u>	5 <u>5.0</u>	5.3	5.6	5.9	6.2 <u>6.3</u>
33	3.3	3.6	3.9	4.2	4.5	4.8	5.1 <u>5.2</u>	5.4 <u>5.5</u>	5.7 <u>5.8</u>	6 <u>6.1</u>
34	3.2	3.5	3.8	4.1	4.4	4.7	5 <u>5.0</u>	5.2 <u>5.3</u>	5.5 <u>5.6</u>	5.8 <u>5.9</u>
35	3.1	3.4	3.7	4 <u>4.0</u>	4.2 <u>4.3</u>	4.5 <u>4.6</u>	4.8 <u>4.9</u>	5.1	5.4	5.7
36	3 <u>3.1</u>	3.3	3.6	3.8 <u>3.9</u>	4.1 <u>4.2</u>	4.4	4.7	5 <u>5.0</u>	5.2 <u>5.3</u>	5.5 <u>5.6</u>
37	2.9 <u>3.0</u>	3.2	3.5	3.7 <u>3.8</u>	4 <u>4.1</u>	4.3	4.5 <u>4.6</u>	4.8 <u>4.9</u>	5.1	5.4
38	2.8 <u>2.9</u>	3.1 <u>3.2</u>	3.4	3.6 <u>3.7</u>	3.9	4.2	4.4 <u>4.5</u>	4.7	5 <u>5.0</u>	5.2 <u>5.3</u>
39	2.8	3	3.3	3.5	3.8	4.1	4.3	4.6	4.8	5.1

		<u>3.1</u>		<u>3.6</u>		<u>4.4</u>		<u>4.9</u>		
40	2.7 <u>2.8</u>	3 <u>3.0</u>	3.2 <u>3.3</u>	3.5	3.7 <u>3.8</u>	4 <u>4.0</u>	4.2 <u>4.3</u>	4.5	4.7 <u>4.8</u>	5 <u>5.0</u>
41	2.6 <u>2.7</u>	2.9	3.1 <u>3.2</u>	3.4	3.6 <u>3.7</u>	3.9	4.1	4.3 <u>4.4</u>	4.6	4.8 <u>4.9</u>
42	2.6	2.8 <u>2.9</u>	3 <u>3.1</u>	3.3	3.5 <u>3.6</u>	3.8	4 <u>4.0</u>	4.2 <u>4.3</u>	4.5	4.7 <u>4.8</u>
43	2.5 <u>2.6</u>	2.7 <u>2.8</u>	3 <u>3.0</u>	3.2 <u>3.3</u>	3.4 <u>3.5</u>	3.7	3.9 <u>4.0</u>	4.1 <u>4.2</u>	4.4	4.6 <u>4.7</u>
44	2.5	2.7	2.9 <u>3.0</u>	3.1 <u>3.2</u>	3.4	3.6	3.8 <u>3.9</u>	4 <u>4.1</u>	4.3	4.5
45	2.4	2.6 <u>2.7</u>	2.8 <u>2.9</u>	3.1	3.3	3.5 <u>3.6</u>	3.7 <u>3.8</u>	4 <u>4.0</u>	4.2	4.4
46	2.3 <u>2.4</u>	2.6	2.8	3 <u>3.0</u>	3.2 <u>3.3</u>	3.4 <u>3.5</u>	3.6 <u>3.7</u>	3.9	4.1	4.3
47	2.3	2.5 <u>2.6</u>	2.7 <u>2.8</u>	2.9 <u>3.0</u>	3.1 <u>3.2</u>	3.4	3.6	3.8	4 <u>4.0</u>	4.2 <u>4.3</u>
48	2.2 <u>2.3</u>	2.5	2.7	2.9	3.1	3.3	3.5	3.7 <u>3.8</u>	3.9 <u>4.0</u>	4.1 <u>4.2</u>
49	2.2	2.4	2.6 <u>2.7</u>	2.8 <u>2.9</u>	3 <u>3.1</u>	3.2 <u>3.3</u>	3.4 <u>3.5</u>	3.6 <u>3.7</u>	3.8 <u>3.9</u>	4 <u>4.1</u>
50	2.2	2.4	2.6	2.8	3 <u>3.0</u>	3.2	3.4	3.6	3.8	4 <u>4.0</u>

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%
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2	105 <u>105.0</u>	110 <u>110.0</u>	115 <u>115.0</u>	120 <u>120.0</u>	125 <u>125.0</u>	130 <u>130.0</u>	135 <u>135.0</u>	140 <u>140.0</u>	145 <u>145.0</u>	150 <u>150.0</u>
3	70 <u>70.0</u>	73.3	76.6 <u>76.7</u>	80 <u>80.0</u>	83.3	86.6 <u>86.7</u>	90 <u>90.0</u>	93.3	96.6 <u>96.7</u>	100 <u>100.0</u>
4	52.5	55 <u>55.0</u>	57.5	60 <u>60.0</u>	62.5	65 <u>65.0</u>	67.5	70 <u>70.0</u>	72.5	75 <u>75.0</u>
5	42 <u>42.0</u>	44 <u>44.0</u>	46 <u>46.0</u>	48 <u>48.0</u>	50 <u>50.0</u>	52 <u>52.0</u>	54 <u>54.0</u>	56 <u>56.0</u>	58 <u>58.0</u>	60 <u>60.0</u>
6	35 <u>35.0</u>	36.6 <u>36.7</u>	38.3	40 <u>40.0</u>	41.6 <u>41.7</u>	43.3	45 <u>45.0</u>	46.6 <u>46.7</u>	48.3	50 <u>50.0</u>
7	30 <u>30.0</u>	31.4	32.8 <u>32.9</u>	34.2 <u>34.3</u>	35.7	37.1	38.5 <u>38.6</u>	40 <u>40.0</u>	41.4	42.8 <u>42.9</u>
8	26.2 <u>26.3</u>	27.5	28.7 <u>28.8</u>	30 <u>30.0</u>	31.2 <u>31.3</u>	32.5	33.7 <u>33.8</u>	35 <u>35.0</u>	36.2 <u>36.3</u>	37.5
9	23.3	24.4	25.5 <u>25.6</u>	26.6 <u>26.7</u>	27.7 <u>27.8</u>	28.8 <u>28.9</u>	30 <u>30.0</u>	31.1	32.2	33.3
10	21 <u>21.0</u>	22 <u>22.0</u>	23 <u>23.0</u>	24 <u>24.0</u>	25 <u>25.0</u>	26 <u>26.0</u>	27 <u>27.0</u>	28 <u>28.0</u>	29 <u>29.0</u>	30 <u>30.0</u>
11	19 <u>19.1</u>	20 <u>20.0</u>	20.9	21.8	22.7	23.6	24.5	25.4 <u>25.5</u>	26.3 <u>26.4</u>	27.2 <u>27.3</u>
12	17.5	18.3	19.1 <u>19.2</u>	20 <u>20.0</u>	20.8	21.6 <u>21.7</u>	22.5	23.3	24.1 <u>24.2</u>	25 <u>25.0</u>
13	16.1 <u>16.2</u>	16.9	17.6 <u>17.7</u>	18.4 <u>18.5</u>	19.2	20 <u>20.0</u>	20.7 <u>20.8</u>	21.5	22.3	23 <u>23.1</u>
14	15 <u>15.0</u>	15.7	16.4	17.1	17.8 <u>17.9</u>	18.5 <u>18.6</u>	19.2 <u>19.3</u>	20 <u>20.0</u>	20.7	21.4
15	14 <u>14.0</u>	14.6 <u>14.7</u>	15.3	16 <u>16.0</u>	16.6 <u>16.7</u>	17.3	18 <u>18.0</u>	18.6 <u>18.7</u>	19.3	20 <u>20.0</u>
16	13.1	13.7 <u>13.8</u>	14.3 <u>14.4</u>	15 <u>15.0</u>	15.6	16.2 <u>16.3</u>	16.8 <u>16.9</u>	17.5	18.1	18.7 <u>18.8</u>

17	12.3 <u>12.4</u>	12.9	13.5	14.1	14.7	15.2 <u>15.3</u>	15.8 <u>15.9</u>	16.4 <u>16.5</u>	17 <u>17.1</u>	17.6
18	11.6 <u>11.7</u>	12.2	12.7 <u>12.8</u>	13.3	13.8 <u>13.9</u>	14.4	15 <u>15.0</u>	15.5 <u>15.6</u>	16.1	16.6 <u>16.7</u>
19	11 <u>11.1</u>	11.5 <u>11.6</u>	12.1	12.6	13.1 <u>13.2</u>	13.6 <u>13.7</u>	14.2	14.7	15.2 <u>15.3</u>	15.7 <u>15.8</u>
20	10.5	11 <u>11.0</u>	11.5	12 <u>12.0</u>	12.5	13 <u>13.0</u>	13.5	14 <u>14.0</u>	14.5	15 <u>15.0</u>
21	10 <u>10.0</u>	10.4 <u>10.5</u>	10.9 <u>11.0</u>	11.4	11.9	12.3 <u>12.4</u>	12.8 <u>12.9</u>	13.3	13.8	14.2 <u>14.3</u>
22	9.5	10 <u>10.0</u>	10.4 <u>10.5</u>	10.9	11.3 <u>11.4</u>	11.8	12.2 <u>12.3</u>	12.7	13.1 <u>13.2</u>	13.6
23	9.1	9.5 <u>9.6</u>	10 <u>10.0</u>	10.4	10.8 <u>10.9</u>	11.3	11.7	12.1 <u>12.2</u>	12.6	13 <u>13.0</u>
24	8.7 <u>8.8</u>	9.1 <u>9.2</u>	9.5 <u>9.6</u>	10 <u>10.0</u>	10.4	10.8	11.2 <u>11.3</u>	11.6 <u>11.7</u>	12 <u>12.1</u>	12.5
25	8.4	8.8	9.2	9.6	10 <u>10.0</u>	10.4	10.8	11.2	11.6	12 <u>12.0</u>
26	8 <u>8.1</u>	8.4 <u>8.5</u>	8.8	9.2	9.6	10 <u>10.0</u>	10.3 <u>10.4</u>	10.7 <u>10.8</u>	11.1 <u>11.2</u>	11.5
27	7.7 <u>7.8</u>	8.1	8.5	8.8 <u>8.9</u>	9.2 <u>9.3</u>	9.6	10 <u>10.0</u>	10.3 <u>10.4</u>	10.7	11.1
28	7.5	7.8 <u>7.9</u>	8.2	8.5 <u>8.6</u>	8.9	9.2 <u>9.3</u>	9.6	10 <u>10.0</u>	10.3 <u>10.4</u>	10.7
29	7.2	7.5 <u>7.6</u>	7.9	8.2 <u>8.3</u>	8.6	8.9 <u>9.0</u>	9.3	9.6 <u>9.7</u>	10 <u>10.0</u>	10.3
30	7 <u>7.0</u>	7.3	7.6 <u>7.7</u>	8 <u>8.0</u>	8.3	8.6 <u>8.7</u>	9	9.3	9.6 <u>9.7</u>	10 <u>10.0</u>
31	6.7 <u>6.8</u>	7 <u>7.1</u>	7.4	7.7	8 <u>8.1</u>	8.3 <u>8.4</u>	8.7	9	9.3 <u>9.4</u>	9.6 <u>9.7</u>

32	6.5 <u>6.6</u>	6.8 <u>6.9</u>	7.1 <u>7.2</u>	7.5	7.8	8.1	8.4	8.7 <u>8.8</u>	9 <u>9.1</u>	9.3 <u>9.4</u>
33	6.3 <u>6.4</u>	6.6 <u>6.7</u>	6.9 <u>7.0</u>	7.2 <u>7.3</u>	7.5 <u>7.6</u>	7.8 <u>7.9</u>	8.1 <u>8.2</u>	8.4 <u>8.5</u>	8.7 <u>8.8</u>	9 <u>9.1</u>
34	6.1 <u>6.2</u>	6.4 <u>6.5</u>	6.7 <u>6.8</u>	7 <u>7.1</u>	7.3 <u>7.4</u>	7.6	7.9	8.2	8.5	8.8
35	6 <u>6.0</u>	6.2 <u>6.3</u>	6.5 <u>6.6</u>	6.8 <u>6.9</u>	7.1	7.4	7.7	8 <u>8.0</u>	8.2 <u>8.3</u>	8.5 <u>8.6</u>
36	5.8	6.1	6.3 <u>6.4</u>	6.6 <u>6.7</u>	6.9	7.2	7.5	7.7 <u>7.8</u>	8 <u>8.1</u>	8.3
37	5.6 <u>5.7</u>	5.9	6.2	6.4 <u>6.5</u>	6.7 <u>6.8</u>	7 <u>7.0</u>	7.2 <u>7.3</u>	7.5 <u>7.6</u>	7.8	8.1
38	5.5	5.7 <u>5.8</u>	6 <u>6.1</u>	6.3	6.5 <u>6.6</u>	6.8	7.1	7.3 <u>7.4</u>	7.6	7.8 <u>7.9</u>
39	5.3 <u>5.4</u>	5.6	5.8 <u>5.9</u>	6.1 <u>6.2</u>	6.4	6.6 <u>6.7</u>	6.9	7.1 <u>7.2</u>	7.4	7.6 <u>7.7</u>
40	5.2 <u>5.3</u>	5.5	5.7 <u>5.8</u>	6 <u>6.0</u>	6.2 <u>6.3</u>	6.5	6.7 <u>6.8</u>	7 <u>7.0</u>	7.2 <u>7.3</u>	7.5
41	5.1	5.3 <u>5.4</u>	5.6	5.8 <u>5.9</u>	6 <u>6.1</u>	6.3	6.5 <u>6.6</u>	6.8	7 <u>7.1</u>	7.3
42	5 <u>5.0</u>	5.2	5.4 <u>5.5</u>	5.7	5.9 <u>6.0</u>	6.1 <u>6.2</u>	6.4	6.6 <u>6.7</u>	6.9	7.1
43	4.8 <u>4.9</u>	5.1	5.3	5.5 <u>5.6</u>	5.8	6 <u>6.0</u>	6.2 <u>6.3</u>	6.5	6.7	6.9 <u>7.0</u>
44	4.7 <u>4.8</u>	5 <u>5.0</u>	5.2	5.4 <u>5.5</u>	5.6 <u>5.7</u>	5.9	6.1	6.3 <u>6.4</u>	6.5 <u>6.6</u>	6.8
45	4.6 <u>4.7</u>	4.8 <u>4.9</u>	5.1	5.3	5.5 <u>5.6</u>	5.7 <u>5.8</u>	6 <u>6.0</u>	6.2	6.4	6.6 <u>6.7</u>
46	4.5 <u>4.6</u>	4.7 <u>4.8</u>	5 <u>5.0</u>	5.2	5.4	5.6 <u>5.7</u>	5.8 <u>5.9</u>	6 <u>6.1</u>	6.3	6.5

47	4.4 <u>4.5</u>	4.6 <u>4.7</u>	4.9	5.1	5.3	5.5	5.7	5.9 <u>6.0</u>	6.1 <u>6.2</u>	6.3 <u>6.4</u>
48	4.3 <u>4.4</u>	4.5 <u>4.6</u>	4.8	5 <u>5.0</u>	5.2	5.4	5.6	5.8	6 <u>6.0</u>	6.2 <u>6.3</u>
49	4.2 <u>4.3</u>	4.4 <u>4.5</u>	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 <u>5.0</u>	5.2	5.4	5.6	5.8	6 <u>6.0</u>

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 <u>155.0</u>	160 <u>160.0</u>	165 <u>165.0</u>	170 <u>170.0</u>	175 <u>175.0</u>	180 <u>180.0</u>	185 <u>185.0</u>	190 <u>190.0</u>	195 <u>195.0</u>	200 <u>200.0</u>
3	103.3	106.6 <u>106.7</u>	110 <u>110.0</u>	113.3	116.6 <u>116.7</u>	120 <u>120.0</u>	123.4 <u>123.3</u>	125.6 <u>126.7</u>	130 <u>130.0</u>	133.3
4	77.5	80 <u>80.0</u>	82.5	85 <u>85.0</u>	87.5	90 <u>90.0</u>	92.5	95 <u>95.0</u>	97.5	100 <u>100.0</u>
5	62 <u>62.0</u>	64 <u>64.0</u>	66 <u>66.0</u>	68 <u>68.0</u>	70 <u>70.0</u>	72 <u>72.0</u>	74 <u>74.0</u>	76 <u>76.0</u>	78 <u>78.0</u>	80 <u>80.0</u>
6	51.6 <u>51.7</u>	53.3	55 <u>55.0</u>	56.6 <u>56.7</u>	58.3	60 <u>60.0</u>	61.6 <u>61.7</u>	63.3	65 <u>65.0</u>	66.6 <u>66.7</u>
7	44.2 <u>44.3</u>	45.7	47.1	48.5 <u>48.6</u>	50 <u>50.0</u>	51.4	52.8 <u>52.9</u>	54.2 <u>54.3</u>	55.7	57.1
8	38.7 <u>38.8</u>	40 <u>40.0</u>	41.2 <u>41.3</u>	42.5	43.7 <u>43.8</u>	45 <u>45.0</u>	46.2 <u>46.3</u>	47.5	48.7 <u>48.8</u>	50 <u>50.0</u>

9	34.4	35.5 <u>35.6</u>	36.6 <u>36.7</u>	37.7 <u>37.8</u>	38.8 <u>38.9</u>	40 <u>40.0</u>	41.1	42.2	43.3	44.4
10	31 <u>31.0</u>	32 <u>32.0</u>	33 <u>33.0</u>	34 <u>34.0</u>	35 <u>35.0</u>	36 <u>36.0</u>	37 <u>37.0</u>	38 <u>38.0</u>	39 <u>39.0</u>	40 <u>40.0</u>
11	28.1 <u>28.2</u>	29 <u>29.1</u>	30 <u>30.0</u>	30.9	31.8	32.7	33.6	34.5	35.4 <u>35.5</u>	36.3 <u>36.4</u>
12	25.8	26.6 <u>26.7</u>	27.5	28.3	29.1 <u>29.2</u>	30 <u>30.0</u>	30.8	31.6 <u>31.7</u>	32.5	33.3
13	23.8	24.6	25.3 <u>25.4</u>	26.1 <u>26.2</u>	26.9	27.6 <u>27.7</u>	28.4 <u>28.5</u>	29.2	30 <u>30.0</u>	30.7 <u>30.8</u>
14	22.1	22.8 <u>22.9</u>	23.5 <u>23.6</u>	24.2 <u>24.3</u>	25 <u>25.0</u>	25.7	26.4	27.1	27.8 <u>27.9</u>	28.5 <u>28.6</u>
15	20.6 <u>20.7</u>	21.3	22 <u>22.0</u>	22.6 <u>22.7</u>	23.3	24 <u>24.0</u>	24.6 <u>24.7</u>	25.3	26 <u>26.0</u>	26.6 <u>26.7</u>
16	19.3 <u>19.4</u>	20 <u>20.0</u>	20.6	21.2 <u>21.3</u>	21.8 <u>21.9</u>	22.5	23.1	23.7 <u>23.8</u>	24.3 <u>24.4</u>	25 <u>25.0</u>
17	18.2	18.8	19.4	20 <u>20.0</u>	20.5 <u>20.6</u>	21.1 <u>21.2</u>	21.7 <u>21.8</u>	22.3 <u>22.4</u>	22.4 <u>22.9</u>	23.5
18	17.2	17.7 <u>17.8</u>	18.3	18.8 <u>18.9</u>	19.4	20 <u>20.0</u>	20.5 <u>20.6</u>	21.1	21.6 <u>21.7</u>	22.2
19	16.3	16.8	17.3 <u>17.4</u>	17.8 <u>17.9</u>	18.4	18.9	19.4 <u>19.5</u>	20 <u>20.0</u>	20.5	21 <u>21.1</u>
20	15.5	16 <u>16.0</u>	16.5	17 <u>17.0</u>	17.5	18 <u>18.0</u>	18.5	19 <u>19.0</u>	19.5	20 <u>20.0</u>
21	14.7 <u>14.8</u>	15.2	15.7	16.1 <u>16.2</u>	16.6 <u>16.7</u>	17.1	17.6	18.1	18.5 <u>18.6</u>	19 <u>19.0</u>
22	14 <u>14.1</u>	14.5	15 <u>15.0</u>	15.4 <u>15.5</u>	15.9	16.3 <u>16.4</u>	16.8	17.2 <u>17.3</u>	17.7	18.1 <u>18.2</u>
23	13.4 <u>13.5</u>	13.9	14.3	14.7 <u>14.8</u>	15.2	15.6 <u>15.7</u>	16 <u>16.1</u>	16.5	16.9 <u>17.0</u>	17.3 <u>17.4</u>

24	12.9	13.3	13.7 <u>13.8</u>	14.1 <u>14.2</u>	14.5 <u>14.6</u>	15 <u>15.0</u>	15.4	15.8	16.2 <u>16.3</u>	16.5 <u>16.7</u>
25	12.4	12.8	13.2	13.6	14 <u>14.0</u>	14.4	14.8	15.2	15.6	16 <u>16.0</u>
26	11.9	12.3	12.6 <u>12.7</u>	13 <u>13.1</u>	13.4 <u>13.5</u>	13.8	14.2	14.6	15 <u>15.0</u>	15.3 <u>15.4</u>
27	11.4 <u>11.5</u>	11.8 <u>11.9</u>	12.2	12.5 <u>12.6</u>	12.9 <u>13.0</u>	13.3	13.7	14 <u>14.1</u>	14.4	14.8
28	11 <u>11.1</u>	11.4	11.7 <u>11.8</u>	12.1	12.5	12.8 <u>12.9</u>	13.2	13.5 <u>13.6</u>	13.9	14.2 <u>14.3</u>
29	10.6 <u>10.7</u>	11 <u>11.0</u>	11.3 <u>11.4</u>	11.7	12 <u>12.1</u>	12.4	12.7 <u>12.8</u>	13.1	13.4	13.7 <u>13.8</u>
30	10.3	10.6 <u>10.7</u>	11 <u>11.0</u>	11.3	11.6 <u>11.7</u>	12 <u>12.0</u>	12.3	12.6 <u>12.7</u>	13 <u>13.0</u>	13.3
31	10 <u>10.0</u>	10.3	10.6	10.9 <u>11.0</u>	11.2 <u>11.3</u>	11.6	11.9	12.2 <u>12.3</u>	12.5 <u>12.6</u>	12.9
32	9.6 <u>9.7</u>	10 <u>10.0</u>	10.3	10.6	10.9	11.2 <u>11.3</u>	11.5 <u>11.6</u>	11.8 <u>11.9</u>	12.1 <u>12.2</u>	12.5
33	9.3 <u>9.4</u>	9.7	10 <u>10.0</u>	10.3	10.6	10.9	11.2	11.5	11.8	12.1
34	9.1	9.4	9.7	10 <u>10.0</u>	10.2 <u>10.3</u>	10.5 <u>10.6</u>	10.8 <u>10.9</u>	11.1 <u>11.2</u>	11.4 <u>11.5</u>	11.7 <u>11.8</u>
35	8.8 <u>8.9</u>	9.1	9.4	9.7	10 <u>10.0</u>	10.2 <u>10.3</u>	10.5 <u>10.6</u>	10.8 <u>10.9</u>	11.1	11.4
36	8.6	8.8 <u>8.9</u>	9.1 <u>9.2</u>	9.4	9.7	10 <u>10.0</u>	10.2 <u>10.3</u>	10.5 <u>10.6</u>	10.8	11.1
37	8.3 <u>8.4</u>	8.6	8.9	9.1 <u>9.2</u>	9.4 <u>9.5</u>	9.7	10 <u>10.0</u>	10.2 <u>10.3</u>	10.5	10.8
38	8.1 <u>8.2</u>	8.4	8.6 <u>8.7</u>	8.9	9.2	9.4 <u>9.5</u>	9.7	10 <u>10.0</u>	10.2 <u>10.3</u>	10.5

39	7.9	8.2	8.4 <u>8.5</u>	8.7	8.9 <u>9.0</u>	9.2	9.4 <u>9.5</u>	9.7	10 <u>10.0</u>	10.2 <u>10.3</u>
40	7.7 <u>7.8</u>	8 <u>8.0</u>	8.2 <u>8.3</u>	8.5	8.7 <u>8.8</u>	9 <u>9.0</u>	9.2 <u>9.3</u>	9.5	9.7 <u>9.8</u>	10 <u>10.0</u>
41	7.5 <u>7.6</u>	7.8	8 <u>8.0</u>	8.2 <u>8.3</u>	8.5	8.7 <u>8.8</u>	9 <u>9.0</u>	9.2 <u>9.3</u>	9.5	9.7 <u>9.8</u>
42	7.3 <u>7.4</u>	7.6	7.8 <u>7.9</u>	8.1	8.3	8.5 <u>8.6</u>	8.8	9 <u>9.0</u>	9.2 <u>9.3</u>	9.5
43	7.2	7.4	7.6 <u>7.7</u>	7.9	8.1	8.3 <u>8.4</u>	8.6	8.8	9 <u>9.1</u>	9.3
44	7 <u>7.0</u>	7.2 <u>7.3</u>	7.5	7.7	7.9 <u>8.0</u>	8.1 <u>8.2</u>	8.4	8.6	8.8 <u>8.9</u>	9 <u>9.1</u>
45	6.8 <u>6.9</u>	7.1	7.3	7.5 <u>7.6</u>	7.7 <u>7.8</u>	8 <u>8.0</u>	8.2	8.4	8.6 <u>8.7</u>	8.8 <u>8.9</u>
46	6.7	6.9 <u>7.0</u>	7.1 <u>7.2</u>	7.3 <u>7.4</u>	7.6	7.8	8 <u>8.0</u>	8.2 <u>8.3</u>	8.4 <u>8.5</u>	8.7
47	6.6	6.8	7 <u>7.0</u>	7.2	7.4	7.6 <u>7.7</u>	7.8 <u>7.9</u>	8 <u>8.1</u>	8.3	8.5
48	6.4 <u>6.5</u>	6.6 <u>6.7</u>	6.8 <u>6.9</u>	7 <u>7.1</u>	7.2 <u>7.3</u>	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 <u>7.6</u>	7.7 <u>7.8</u>	7.9 <u>8.0</u>	8.1 <u>8.2</u>
50	6.2	6.4	6.6	6.8	7 <u>7.0</u>	7.2	7.4	7.6	7.8	8 <u>8.0</u>

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

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 <u>205.0</u>	210 <u>210.0</u>	215 <u>215.0</u>	220 <u>220.0</u>	225 <u>225.0</u>	230 <u>230.0</u>	235 <u>235.0</u>	240 <u>240.0</u>	245 <u>245.0</u>	250 <u>250.0</u>
3	135.6 <u>136.7</u>	140 <u>140.0</u>	143.3	146.6 <u>146.7</u>	150 <u>150.0</u>	153.3	156.6 <u>156.7</u>	160 <u>160.0</u>	163.3	166.6 <u>166.7</u>
4	102.5	105 <u>105.0</u>	107.5	110 <u>110.0</u>	112.5	115 <u>115.0</u>	117.5	120 <u>120.0</u>	122.5	125 <u>125.0</u>
5	82 <u>82.0</u>	84 <u>84.0</u>	86 <u>86.0</u>	88 <u>88.0</u>	90 <u>90.0</u>	92 <u>92.0</u>	94 <u>94.0</u>	96 <u>96.0</u>	98 <u>98.0</u>	100 <u>100.0</u>
6	60.3 <u>68.3</u>	70 <u>70.0</u>	71.5 <u>71.7</u>	73.3	75 <u>75.0</u>	76.6 <u>76.7</u>	78.3	80 <u>80.0</u>	81.6 <u>81.7</u>	83.3
7	58.5 <u>58.6</u>	60 <u>60.0</u>	61.4	62 <u>62.9</u>	64.2 <u>64.3</u>	65.7	67.1	68.5 <u>68.6</u>	70 <u>70.0</u>	71.4
8	51.2 <u>51.3</u>	52.5	53.7 <u>53.8</u>	55 <u>55.0</u>	56.2 <u>56.3</u>	57.5	58.7 <u>58.8</u>	60 <u>60.0</u>	61.2 <u>61.3</u>	62.5
9	45.5 <u>45.6</u>	45.6 <u>46.7</u>	47.7 <u>47.8</u>	48.8 <u>48.9</u>	50 <u>50.0</u>	51.1	52.2	53.3	54.4	55.5 <u>55.6</u>
10	41 <u>41.0</u>	42 <u>42.0</u>	43 <u>43.0</u>	44 <u>44.0</u>	45 <u>45.0</u>	46 <u>46.0</u>	47 <u>47.0</u>	48 <u>48.0</u>	49 <u>49.0</u>	50 <u>50.0</u>
11	37.2 <u>37.3</u>	38.1 <u>38.2</u>	39 <u>39.1</u>	40 <u>40.0</u>	40.9	41.8	42.7	43.6	44.5	45.4 <u>45.5</u>
12	34.1 <u>34.2</u>	35 <u>35.0</u>	35.8	36.6 <u>36.7</u>	37.5	38.3	39.1 <u>39.2</u>	40 <u>40.0</u>	40.8	41.6 <u>41.7</u>
13	31.5	32.3	33 <u>33.1</u>	33.8	34.6	35.3 <u>35.4</u>	36.1 <u>36.2</u>	36.4 <u>36.9</u>	37.6 <u>37.7</u>	38.4 <u>38.5</u>
14	29.2 <u>29.3</u>	30 <u>30.0</u>	30.7	31.4	32.1	32.8 <u>32.9</u>	33.5 <u>33.6</u>	34.2 <u>34.3</u>	35 <u>35.0</u>	35.7
15	27.3	28 <u>28.0</u>	28.6 <u>28.7</u>	29.3	30 <u>30.0</u>	30.6 <u>30.7</u>	31.3	32 <u>32.0</u>	32.6 <u>32.7</u>	33.3
16	25.6	26.2 <u>26.2</u>	26.8 <u>26.8</u>	27.5	28.1	28.7 <u>28.7</u>	29.3 <u>29.3</u>	30 <u>30</u>	30.6	31.2 <u>31.2</u>

		<u>26.3</u>	<u>26.9</u>			<u>28.8</u>	<u>29.4</u>	<u>30.0</u>		<u>31.3</u>
17	24.1	24.7	25.2 <u>25.3</u>	25.8 <u>25.9</u>	26.4 <u>26.5</u>	27 <u>27.1</u>	27.6	28.2	28.8	29.4
18	22.7 <u>22.8</u>	23.3	23.8 <u>23.9</u>	24.4	25 <u>25.0</u>	25.5 <u>25.6</u>	26.1	26.6 <u>26.7</u>	27.2	27.7 <u>27.8</u>
19	21.5 <u>21.6</u>	22.1	22.6	23.1 <u>23.2</u>	23.6 <u>23.7</u>	24.2	24.7	25.2 <u>25.3</u>	25.7 <u>25.8</u>	26.3
20	20.5	21 <u>21.0</u>	21.5	22 <u>22.0</u>	22.5	23 <u>23.0</u>	23.5	24 <u>24.0</u>	24.5	25 <u>25.0</u>
21	19.5	20 <u>20.0</u>	20.4 <u>20.5</u>	20.9 <u>21.0</u>	21.4	21.9	22.3 <u>22.4</u>	22.6 <u>22.9</u>	23.3	23.8
22	18.6	19 <u>19.1</u>	19.5	20 <u>20.0</u>	20.4 <u>20.5</u>	20.9	21.3 <u>21.4</u>	21.8	22.2 <u>22.3</u>	22.7
23	17.8	18.2 <u>18.3</u>	18.7	19.1	19.5 <u>19.6</u>	20 <u>20.0</u>	20.4	20.8 <u>20.9</u>	21.3	21.7
24	17 <u>17.1</u>	17.5	17.9	18.3	18.7 <u>18.8</u>	19.1 <u>19.2</u>	19.5 <u>19.6</u>	20 <u>20.0</u>	20.4	20.8
25	16.4	16.8	17.2	17.6	18 <u>18.0</u>	18.4	18.8	19.2	19.6	20 <u>20.0</u>
26	15.7 <u>15.8</u>	16.1 <u>16.2</u>	16.5	16.9	17.3	17.5 <u>17.7</u>	18 <u>18.1</u>	18.4 <u>18.5</u>	18.8	19.2
27	15.1 <u>15.2</u>	15.5 <u>15.6</u>	15.9	16.3	16.6 <u>16.7</u>	17 <u>17.0</u>	17.4	17.7 <u>17.8</u>	18.1	18.5
28	14.6	15 <u>15.0</u>	15.3 <u>15.4</u>	15.7	16 <u>16.1</u>	16.4	16.7 <u>16.8</u>	17.1	17.5	17.8 <u>17.9</u>
29	14.1	14.4 <u>14.5</u>	14.8	15.1 <u>15.2</u>	15.5	15.8 <u>15.9</u>	16.2	16.5 <u>16.6</u>	16.9	17.2
30	13.6 <u>13.7</u>	14 <u>14.0</u>	14.3	14.6 <u>14.7</u>	15 <u>15.0</u>	15.3	15.6 <u>15.7</u>	16 <u>16.0</u>	16.3	16.6 <u>16.7</u>
31	13.2	13.5	13.8	14.1	14.5	14.8	15.1	15.4	15.8	16.1

			<u>13.9</u>	<u>14.2</u>			<u>15.2</u>	<u>15.5</u>		
32	12.8	13.1	13.4	13.7 <u>13.8</u>	14 <u>14.1</u>	14.3 <u>14.4</u>	14.6 <u>14.7</u>	15 <u>15.0</u>	15.3	15.6
33	12.4	12.7	13 <u>13.0</u>	13.3	13.6	13.9	14.2	14.5	14.8	15.1 <u>15.2</u>
34	12 <u>12.1</u>	12.3 <u>12.4</u>	12.6	12.9	13.2	13.5	13.8	14.1	14.4	14.7
35	11.7	12 <u>12.0</u>	12.2 <u>12.3</u>	12.5 <u>12.6</u>	12.8 <u>12.9</u>	13.1	13.4	13.7	14 <u>14.0</u>	14.2 <u>14.3</u>
36	11.3 <u>11.4</u>	11.6 <u>11.7</u>	11.9	12.2	12.5	12.7 <u>12.8</u>	13 <u>13.1</u>	13.3	13.6	13.8 <u>13.9</u>
37	11 <u>11.1</u>	11.3 <u>11.4</u>	11.6	11.8 <u>11.9</u>	12.1 <u>12.2</u>	12.4	12.7	12.9 <u>13.0</u>	13.2	13.5
38	10.7 <u>10.8</u>	11 <u>11.1</u>	11.3	11.5 <u>11.6</u>	11.8	12.1	12.3 <u>12.4</u>	12.6	12.8 <u>12.9</u>	13.1 <u>13.2</u>
39	10.5	10.7 <u>10.8</u>	11 <u>11.0</u>	11.2 <u>11.3</u>	11.5	11.7 <u>11.8</u>	12 <u>12.1</u>	12.3	12.5 <u>12.6</u>	12.8
40	10.2 <u>10.3</u>	10.5	10.7 <u>10.8</u>	11 <u>11.0</u>	11.2 <u>11.3</u>	11.5	11.7 <u>11.8</u>	12 <u>12.0</u>	12.2 <u>12.3</u>	12.5
41	10 <u>10.0</u>	10.2	10.4 <u>10.5</u>	10.7	10.9 <u>11.0</u>	11.2	11.4 <u>11.5</u>	11.7	11.9 <u>12.0</u>	12.2
42	9.7 <u>9.8</u>	10 <u>10.0</u>	10.2	10.4 <u>10.5</u>	10.7	10.9 <u>11.0</u>	11.1 <u>11.2</u>	11.4	11.6 <u>11.7</u>	11.9
43	9.5	9.7 <u>9.8</u>	10 <u>10.0</u>	10.2	10.4 <u>10.5</u>	10.7	10.9	11.1 <u>11.2</u>	11.4	11.6
44	9.3	9.5	9.7 <u>9.8</u>	10 <u>10.0</u>	10.2	10.4 <u>10.5</u>	10.5 <u>10.7</u>	10.9	11.1	11.3 <u>11.4</u>
45	9.1	9.3	9.5 <u>9.6</u>	9.7 <u>9.8</u>	10 <u>10.0</u>	10.2	10.4	10.6 <u>10.7</u>	10.8 <u>10.9</u>	11.1
46	8.9	9.1	9.3	9.5	9.7	10	10.2	10.4	10.6	10.8

				<u>9.6</u>	<u>9.8</u>	<u>10.0</u>			<u>10.7</u>	<u>10.9</u>
47	8.7	8.9	9.1	9.3 <u>9.4</u>	9.5 <u>9.6</u>	9.7 <u>9.8</u>	10 <u>10.0</u>	10.2	10.4	10.6
48	8.5	8.7 <u>8.8</u>	8.9 <u>9.0</u>	9.1 <u>9.2</u>	9.3 <u>9.4</u>	9.5 <u>9.6</u>	9.7 <u>9.8</u>	10 <u>10.0</u>	10.2	10.4
49	8.3 <u>8.4</u>	8.5 <u>8.6</u>	8.7 <u>8.8</u>	8.9 <u>9.0</u>	9.1 <u>9.2</u>	9.3 <u>9.4</u>	9.5 <u>9.6</u>	9.8	10 <u>10.0</u>	10.2
50	8.2	8.4	8.6	8.8	9 <u>9.0</u>	9.2	9.4	9.6	9.8	10 <u>10.0</u>

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
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When the State
Experience
Factor

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

1%	510%	520%	530%	540%
2	255 <u>255.0</u>	260 <u>260.0</u>	265 <u>265.0</u>	270 <u>270.0</u>
3	170 <u>170.0</u>	173.3	176.6 <u>176.7</u>	180 <u>180.0</u>
4	127.5	130 <u>130.0</u>	132.5	135 <u>135.0</u>
5	102 <u>102.0</u>	104 <u>104.0</u>	106 <u>106.0</u>	108 <u>108.0</u>
6	85 <u>85.0</u>	86.6 <u>86.7</u>	88.3	90 <u>90.0</u>
7	72.8 <u>72.9</u>	74.2 <u>74.3</u>	75.7	77.1
8	63.7 <u>63.8</u>	65 <u>65.0</u>	66.2 <u>66.3</u>	67.5

9	56.6 <u>56.7</u>	57.7 <u>57.8</u>	58.8 <u>58.9</u>	60 <u>60.0</u>
10	51 <u>51.0</u>	52 <u>52.0</u>	53 <u>53.0</u>	54 <u>54.0</u>
11	46.3 <u>46.4</u>	47.2 <u>47.3</u>	48.1 <u>48.2</u>	49 <u>49.1</u>
12	42.5	43.3	44.1 <u>44.2</u>	45 <u>45.0</u>
13	39.2	40 <u>40.0</u>	40.7 <u>40.8</u>	41.5
14	36.4	37.1	37.8 <u>37.9</u>	38.5 <u>38.6</u>
15	34 <u>34.0</u>	34.6 <u>34.7</u>	35.3	36 <u>36.0</u>
16	31.8 <u>31.9</u>	32.5	33.1	33.7 <u>33.8</u>
17	30 <u>30.0</u>	30.5 <u>30.6</u>	31.1 <u>31.2</u>	31.7 <u>31.8</u>
18	28.3	28.8 <u>28.9</u>	29.4	30 <u>30.0</u>
19	26.8	27.3 <u>27.4</u>	27.8 <u>27.9</u>	28.4
20	25.5	26 <u>26.0</u>	26.5	27 <u>27.0</u>
21	24.2 <u>24.3</u>	24.7 <u>24.8</u>	25.2	25.7
22	23.1 <u>23.2</u>	23.6	24 <u>24.1</u>	24.5
23	22.1 <u>22.2</u>	22.6	23 <u>23.0</u>	23.4 <u>23.5</u>

24	21.2 <u>21.3</u>	21.6 <u>21.7</u>	22 <u>22.1</u>	22.5
25	20.4	20.8	21.2	21.6
26	19.6	20 <u>20.0</u>	20.3 <u>20.4</u>	20.7 <u>20.8</u>
27	18.8 <u>18.9</u>	19.2 <u>19.3</u>	19.6	20 <u>20.0</u>
28	18.2	18.5 <u>18.6</u>	18.9	19.2 <u>19.3</u>
29	17.5 <u>17.6</u>	17.9	18.2 <u>18.3</u>	18.6
30	17 <u>17.0</u>	17.3	17.6 <u>17.7</u>	18 <u>18.0</u>
31	16.4 <u>16.5</u>	16.7 <u>16.8</u>	17.1	17.4
32	15.9	16.2 <u>16.3</u>	16.5 <u>16.6</u>	16.8 <u>16.9</u>
33	15.4 <u>15.5</u>	15.7 <u>15.8</u>	16 <u>16.1</u>	16.3 <u>16.4</u>
34	15 <u>15.0</u>	15.2 <u>15.3</u>	15.5 <u>15.6</u>	15.8 <u>15.9</u>
35	14.5 <u>14.6</u>	14.8 <u>14.9</u>	15.1	15.4
36	14.1 <u>14.2</u>	14.4	14.7	15 <u>15.0</u>
37	13.7 <u>13.8</u>	14 <u>14.1</u>	14.3	14.5 <u>14.6</u>
38	13.4	13.6 <u>13.7</u>	13.9	14.2

39	13 <u>13.1</u>	13.3	13.5 <u>13.6</u>	13.8
40	12.7 <u>12.8</u>	13 <u>13.0</u>	13.2 <u>13.3</u>	13.5
41	12.4	12.6 <u>12.7</u>	12.9	13.1 <u>13.2</u>
42	12.1	12.4	12.6	12.8 <u>12.9</u>
43	11.8 <u>11.9</u>	12 <u>12.1</u>	12.3	12.5 <u>12.6</u>
44	11.5 <u>11.6</u>	11.8	12 <u>12.0</u>	12.2 <u>12.3</u>
45	11.3	11.5 <u>11.6</u>	11.7 <u>11.8</u>	12 <u>12.0</u>
46	11 <u>11.1</u>	11.3	11.5	11.7
47	10.8 <u>10.9</u>	11 <u>11.1</u>	11.2 <u>11.3</u>	11.4 <u>11.5</u>
48	10.6	10.8	11 <u>11.0</u>	11.2 <u>11.3</u>
49	10.4	10.6	10.8	11 <u>11.0</u>
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 wage ratio exceeds the amount in the last column of the table on the line for the current year's state experience factor, his contribution rate shall be five and five-tenths percent (5.5%).

SECTION 11. AMENDATORY 40 O.S. 2001, Section 3-604, is amended to read as follows:

Section 3-604. CLEARING ACCOUNT. All moneys payable to the fund, upon receipt thereof by the Commission, shall be forwarded to the Treasurer who shall immediately deposit them in the clearing account. Refunds payable pursuant to this act shall be payable from the clearing account upon warrants or electronic fund transfers issued ~~by the Treasurer~~ under the direction of the Commission.

SECTION 12. AMENDATORY 40 O.S. 2001, Section 3-806, as amended by Section 12, Chapter 354, O.S.L. 2007 (40 O.S. Supp. 2009, Section 3-806), is amended to read as follows:

Section 3-806. PAYMENT OF IN-LIEU CONTRIBUTIONS.

A. At the end of each calendar quarter the Oklahoma Employment Security Commission shall notify in writing each nonprofit organization, or the agent of a group of ~~such nonprofit~~ organizations, which has elected to make payments in lieu of contributions, the amount, if any, equal to the full amount of regular benefits plus one-half (1/2) of the amount of extended benefits paid by the Commission during ~~such the~~ quarter that is attributable to service in the employ of ~~such the~~ organization or the members of a group of ~~such the~~ organizations. ~~Such The~~ full amount shall include all amounts ~~so paid to its former employees~~ as benefits that are attributable to base period wages paid by the organization, including any benefit amounts paid in error. ~~Such The~~ notification shall be deemed and treated as an assessment of contributions and the payment of the amount owing shall be collected as contributions, interest, penalty and fees, if any, are collected, in accordance with the provisions of the Employment Security Act of 1980. The employer, or group of employers, shall have the rights and remedies provided by the Employment Security Act of 1980 with respect to assessments of contributions, including the right of protest, hearing and appeal. The Commission shall make its assessment or amend its assessment within three (3) years of the ending date of the calendar quarter to which the assessment or amendment applies. If no protest is filed or if filed and confirmed by the Commission or its authorized representatives, said assessment shall be immediately due and payable and shall bear interest after forty-five (45) days at the rate of one percent (1%) per month until paid. If any nonprofit organization or group of organizations fails or refuses to pay said assessment after same has become delinquent within forty-five (45) days after written request has been mailed to

~~such~~ the organization or the agent of ~~such~~ the group by the Commission or its representative, a penalty of five percent (5%) of the amount due shall be added thereto, collected and paid. In the case of group accounts, assessments and penalty and interest provided in this subsection may be prorated in accordance with Section 3-809 of this title. All collections made shall be deposited in the Unemployment Compensation Fund.

B. ~~Such~~ The electing organization, or group of organizations, shall file reports of wages paid, in the same time and manner as required of ~~said~~ nongovernmental employers for profit. If any ~~such~~ electing organization, or group of organizations, fails or refuses to file ~~said~~ its wage report within fifteen (15) days after written notice a penalty of Ten Dollars (\$10.00) for each day until ~~such~~ the report is filed with a maximum of One Hundred Dollars (\$100.00) is hereby imposed against ~~such~~ the organization or group and shall be collected and paid.

C. Payments made by any nonprofit organization under the provisions of this section shall not be deducted or deductible, in whole or in part, from the remuneration of individuals in the employ of the organization.

SECTION 13. AMENDATORY 40 O.S. 2001, Section 4-508, as last amended by Section 15, Chapter 354, O.S.L. 2007 (40 O.S. Supp. 2009, Section 4-508), is amended to read as follows:

Section 4-508. INFORMATION TO BE KEPT CONFIDENTIAL - DISCLOSURE.

A. Except as otherwise provided by law, information obtained from any employing unit or individual pursuant to the administration of the Employment Security Act of 1980, the Workforce Investment Act of 1998, and determinations as to the benefit rights of any individual shall be kept confidential and shall not be disclosed or be open to public inspection in any manner revealing the individual's or employing unit's identity. Any claimant or employer or agent of such person as authorized in writing shall be supplied with information from the records of the Oklahoma Employment Security Commission, to the extent necessary for the proper presentation of the claim or complaint in any proceeding under the Employment Security Act of 1980, with respect thereto.

B. Upon receipt of written request by any employer who maintains a Supplemental Unemployment Benefit (SUB) Plan, the

Commission or its designated representative may release to such employer information regarding weekly benefit amounts paid its workers during a specified temporary layoff period, provided such Supplemental Unemployment Benefit (SUB) Plan requires benefit payment information before Supplemental Unemployment Benefits can be paid to such workers. Any information disclosed under this provision shall be utilized solely for the purpose outlined herein and shall be held strictly confidential by the employer.

C. The provisions of this section shall not prevent the Commission from disclosing the following information and no liability whatsoever, civil or criminal, shall attach to any member of the Commission or any employee thereof for any error or omission in the disclosure of such information:

1. The delivery to taxpayer or claimant a copy of any report or other paper filed by the taxpayer or claimant pursuant to the Employment Security Act of 1980;

2. The disclosure of information to any person for a purpose as authorized by the taxpayer or claimant pursuant to a waiver of confidentiality. The waiver shall be in writing and shall be notarized;

3. The Oklahoma Department of Commerce may have access to data obtained pursuant to the Employment Security Act of 1980 pursuant to rules promulgated by the Commission. The information obtained shall be held confidential by the Department and any of its agents and shall not be disclosed or be open to public inspection. The Oklahoma Department of Commerce, however, may release aggregated data, either by industry or county, provided that such aggregation meets disclosure requirements of the Commission;

4. The publication of statistics so classified as to prevent the identification of a particular report and the items thereof;

5. The disclosing of information or evidence to the Attorney General or any district attorney when the information or evidence is to be used by the officials or other parties to the proceedings to prosecute or defend allegations of violations of the Employment Security Act of 1980. The information disclosed to the Attorney General or any district attorney shall be kept confidential by them and not be disclosed except when presented to a court in a prosecution of a violation of Section 1-101 et seq. of this title,

and a violation by the Attorney General or district attorney by otherwise releasing the information shall be a felony;

6. The furnishing, at the discretion of the Commission, of any information disclosed by the records or files to any official person or body of this state, any other state or of the United States who is concerned with the administration of assessment of any similar tax in this state, any other state or the United States;

7. The furnishing of information to other state agencies for the limited purpose of aiding in the collection of debts owed by individuals to the requesting agencies;

8. The release to employees of the Department of Transportation of information required for use in federally mandated regional transportation planning, which is performed as a part of its official duties;

9. The release to employees of the State Treasurer's office of information required to verify or evaluate the effectiveness of the Oklahoma Small Business Linked Deposit Program on job creation;

10. The release to employees of the Attorney General, the State Insurance Fund, the Department of Labor, the Workers' Compensation Court, and the Insurance Department for use in investigation of workers' compensation fraud;

11. The release to employees of the Oklahoma State Bureau of Investigation or release to employees of the Oklahoma State Bureau of Narcotics and Dangerous Drugs Control for use in criminal investigations and the location of missing persons or fugitives from justice;

12. The release to employees of the Center of International Trade, Oklahoma State University, of information required for the development of International Trade for employers doing business in the State of Oklahoma;

13. The release to employees of the Oklahoma State Regents for Higher Education of information required for use in the default prevention efforts and/or collection of defaulted student loans guaranteed by the Oklahoma Guaranteed Student Loan Program. Any information disclosed under this provision shall be utilized solely for the purpose outlined herein and shall be held strictly confidential by the Oklahoma State Regents for Higher Education;

14. The release to employees of the Center for Economic and Management Research of the University of Oklahoma, of information required to identify economic trends. The information obtained shall be kept confidential by the University and shall not be disclosed or be open to public inspection. The University of Oklahoma may release aggregated data, provided that such aggregation meets disclosure requirements of the Commission;

15. The release to employees of the Office of State Finance of information required to identify economic trends. The information obtained shall be kept confidential by the Office of State Finance and shall not be disclosed or be open to public inspection. The Office of State Finance may release aggregate data, provided that such aggregation meets disclosure requirements of the Commission;

16. The release to employees of the Department of Mental Health and Substance Abuse Services of information required to evaluate the effectiveness of mental health and substance abuse treatment and state or local programs utilized to divert persons from inpatient treatment. The information obtained shall be kept confidential by the Department and shall not be disclosed or be open to public inspection. The Department of Mental Health and Substance Abuse Services, however, may release aggregated data, either by treatment facility, program or larger aggregate units, provided that such aggregation meets disclosure requirements of the Oklahoma Employment Security Commission;

17. The release to employees of the Attorney General, the Oklahoma State Bureau of Investigation, and the Insurance Department for use in the investigation of insurance fraud and health care fraud;

18. The release to employees of public housing agencies for purposes of determining eligibility pursuant to 42 U.S.C., Section 503(i);

19. The release of wage and benefit claim information, at the discretion of the Commission, to an agency of this state or its political subdivisions, or any nonprofit corporation that operates a program or activity designated as a partner in the Workforce Investment Act One-Stop delivery system pursuant to 29 U.S.C.A., Section 2481 (b), based on a showing of need made to the Commission and after an agreement concerning the release of information is entered into with the entity receiving the information;

20. The release of information to the wage record interchange system, at the discretion of the Commission;

21. The release of information to the Bureau of the Census of the U.S. Department of Commerce for the purpose of economic and statistical research;

22. The release of employer tax information and benefit claim information to the Oklahoma Health Care Authority for use in determining eligibility for a program that will provide subsidies for health insurance premiums for qualified employers, employees, self-employed persons, and unemployed persons;

23. The release of employer tax information and benefit claim information to the State Department of Rehabilitation Services for use in assessing results and outcomes of clients served; or

24. The release of information to any state or federal law enforcement authority when necessary in the investigation of any crime in which the Commission is a victim. Information that is confidential under this section shall be held confidential by the law enforcement authority unless and until it is required for use in court in the prosecution of a defendant in a criminal prosecution.

D. Subpoenas to compel disclosure of information made confidential by this statute shall not be valid, except for administrative subpoenas issued by federal, state, or local governmental agencies that have been granted subpoena power by statute or ordinance. Confidential information maintained by the Commission can be obtained by order of a court of record that authorizes the release of the records in writing. All administrative subpoenas or court orders for production of documents must provide a minimum of twenty (20) days from the date it is served for the Commission to produce the documents. If the date on which production of the documents is required is less than twenty (20) days from the date of service, the subpoena or order shall be considered void on its face as an undue burden or hardship on the Commission.

E. Should any of the disclosures provided for in this section require more than casual or incidental staff time, the Commission ~~may~~ shall charge the cost of such staff time to the party requesting the information.

F. It is further provided that the provisions of this section shall be strictly interpreted and shall not be construed as permitting the disclosure of any other information contained in the records and files of the Commission.

SECTION 14. AMENDATORY 40 O.S. 2001, Section 4-702, is amended to read as follows:

Section 4-702. RECIPROCAL ARRANGEMENTS AUTHORIZED. The Commission is hereby authorized to enter into reciprocal arrangements with appropriate and duly authorized agencies of other states or of the federal government, or both, whereby:

1. Services performed by an individual for a single employing unit for which services are customarily performed in more than one state shall be deemed to be services performed entirely within any one of the states in which:

- a. any parts of such individual's service is performed,
- b. such individual has his residence, or
- c. the employing unit maintains a place of business,

provided there is in effect, as to such services, an election, approved by the agency charged with the administration of such state's unemployment compensation law, pursuant to which all the services performed by such individual for such employing unit are deemed to be performed entirely within such state;

2. The Commission shall cooperate with the Department of Labor of the United States to the fullest extent consistent with the provisions of this act, and shall take such action, through the adoption of appropriate rules, administrative methods and standards, as may be necessary to secure to this state and its citizens all advantages available under the provisions of the Social Security Act, 42 U.S.C., Section 301 et seq., that relate to unemployment compensation, the Federal Unemployment Tax Act, 26 U.S.C., Section 3301 et seq., the Wagner-Peyser Act, 29 U.S.C., Section 49 et seq., the Federal-State Extended Unemployment Compensation Act of 1970, 26 U.S.C., Section 3304 et seq., the Workforce Investment Act of 1998, 29 U.S.C., Section 2801 et seq., and any federal comprehensive manpower act and any other similar or related federal acts;

3. The Commission shall participate in any arrangements for the payment of compensation on the basis of combining an individual's wages and employment covered under said Oklahoma Employment Security Act, as amended by this act, with his wages and employment covered under the unemployment compensation laws of other states which are approved by the United States Secretary of Labor in consultation with the state unemployment compensation agencies as reasonably calculated to assure the prompt and full payment of compensation in such situations and which include provisions for:

- a. applying the base period of a single state law to a claim involving the combining of an individual's wages and employment covered under two or more state unemployment compensation laws, and
- b. avoiding the duplicate use of wage and employment by reason of such combining; and

4. Contributions due under this act with respect to wages for insured work shall for the purposes of this act be deemed to have been paid to the fund as of the date payment was made as contributions therefor under another state or federal unemployment compensation law, but no such arrangement shall be entered into unless it contains provisions for such reimbursement to the fund of such contributions and the actual earnings thereon as the Commission finds will be fair and reasonable as to all affected interests.

SECTION 15. AMENDATORY 40 O.S. 2001, Section 9-103, is amended to read as follows:

Section 9-103. TRANSITIONAL PROVISIONS. (1) Notwithstanding the repeal of the Oklahoma Employment Security Act by Section 9-102 of this ~~act~~ title, all liabilities accruing thereunder, including both civil and criminal liabilities, including but not limited to liabilities for contributions, liabilities for refunds, liabilities for repayment and liabilities for interest and penalties, shall not be extinguished by the repeal of the Oklahoma Employment Security Act and such liabilities shall be liabilities under this act and shall be administered and enforced as liabilities under this act.

(2) Unemployment experience, wage records and contribution records under the Oklahoma Employment Security Act, 40 O.S. 1971, Section 211 through Section 238.1, both inclusive, as amended, shall be deemed and shall constitute the same things under this act unless and except this act expressly provides otherwise.

SECTION 16. This act shall become effective July 1, 2010.

SECTION 17. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this resolution shall take effect and be in full force from and after its passage and approval.

Passed the House of Representatives the 3rd day of May, 2010.

Presiding Officer of the House of
Representatives

Passed the Senate the 6th day of April, 2010.

Presiding Officer of the Senate