

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Introduced

Senate Bill 841

By Senator Woodrum

[Introduced February 19, 2024; referred
to the Committee on Finance]

1 A BILL to amend and reenact §21A-1A-28 of the Code of West Virginia, 1931, as amended; and to
 2 amend and reenact §21A-6-10; all relating to unemployment benefits; setting the amount
 3 of employment taxes and benefits; modifying the calculation of the taxable wage base; and
 4 modifying methodology for calculating the maximum benefit rate.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1A. DEFINITIONS

§21A-1A-28. WAGES; AVERAGE ANNUAL WAGE; THRESHOLD WAGE

1 (a) "Wages" means all remuneration for personal service, including commissions,
 2 gratuities customarily received by an individual in the course of employment from persons other
 3 than the employing unit, as long as such ~~the~~ gratuities equal or exceed an amount of not less than
 4 \$20 each month and which are required to be reported to the employer by the employee, bonuses
 5 and the cash value of all remuneration in any medium other than cash except for agricultural labor
 6 and domestic service. The term "wages" includes remuneration for service rendered to the state
 7 as a member of the state National Guard or Air National Guard only when serving on a temporary
 8 basis pursuant to a call made by the Governor under §15-1D-1 and §15-1D-2 of this code.

9 (b) The term "wages" does not include:

10 (1) That part of the remuneration which, after remuneration equal to ~~\$8,000~~ \$10,000 or,
 11 ~~after the amendment and reenactment of this section during the 2009 legislative session, the~~
 12 ~~threshold wage~~ is paid during a calendar year to an individual by an employer or his or her
 13 predecessor with respect to employment during any calendar year, is paid to such individual by
 14 such employer during such calendar year unless that part of the remuneration is subject to a tax
 15 under a federal law imposing a tax against which credit may be taken for contributions required to
 16 be paid into a state unemployment fund. For the purposes of this section, the term "employment"
 17 includes service constituting employment under any unemployment compensation law of another
 18 state; or which as a condition for full tax credit against the tax imposed by the federal

19 Unemployment Tax Act is required to be covered under this chapter; and, except that for the
20 purposes of §21A-6-1, §21A-6-10, §21A-6-11, and §21A-6-13 of this code, all remuneration
21 earned by an individual in employment shall be credited to the individual and included in his or her
22 computation of base period wages: *Provided*, That the remuneration paid to an individual by an
23 employer with respect to employment in another state or other states upon which contributions
24 were required of and paid by ~~such~~ the employer under an unemployment compensation law of
25 such other state or states shall be included as a part of the remuneration equal to the amounts of
26 ~~\$8,000 \$10,000. or, after the amendment and reenactment of this section during the 2009~~
27 ~~legislative session, the threshold wage herein referred to~~ In applying such the limitation on the
28 amount of remuneration that is taxable, an employer shall be accorded the benefit of all or any
29 portion of such amount which may have been paid by its predecessor or predecessors: *Provided*,
30 *however*, That if the definition of the term "wages" as contained in Section 3306(b) of the Internal
31 Revenue Code of 1954, as amended, is amended to include remuneration in excess of \$8,000 or,
32 after the amendment and reenactment of this section during the 2009 legislative session, the
33 threshold wage paid to an individual by an employer under the federal Unemployment Tax Act
34 during any calendar year, wages for the purposes of this definition shall include remuneration paid
35 in a calendar year to an individual by an employer subject to this chapter or his or her predecessor
36 with respect to employment during any calendar year up to an amount equal to the amount of
37 remuneration taxable under the federal Unemployment Tax Act;

38 (2) The amount of any payment made (including any amount paid by an employer for
39 insurance or annuities, or into a fund, to provide for any such payment) to, or on behalf of, an
40 individual in its employ or any of his or her dependents, under a plan or system established by an
41 employer which makes provision for individuals in its employ generally (or for ~~such~~ those
42 individuals and their dependents), or for a class or classes of such individuals (or for a class or
43 classes of such individuals and their dependents) on account of: (A) Retirement; or (B) sickness or

44 accident disability payments made to an employee under an approved state workers'
45 compensation law; or (C) medical or hospitalization expenses in connection with sickness or
46 accident disability; or (D) death;

47 (3) Any payment made by an employer to an individual in its employ (including any amount
48 paid by an employer for insurance or annuities, or into a fund, to provide for any such payment) on
49 account of retirement;

50 (4) Any payment made by an employer on account of sickness or accident disability, or
51 medical or hospitalization expenses in connection with sickness or accident disability to, or on
52 behalf of, an individual in its employ after the expiration of six calendar months following the last
53 calendar month in which ~~such~~ the individual worked for such employer;

54 (5) Any payment made by an employer to, or on behalf of, an individual in its employ or his
55 or her beneficiary: (A) From or to a trust described in Section 401(a) which is exempt from tax
56 under Section 501(a) of the federal Internal Revenue Code at the time of such payments unless
57 such payment is made to ~~such~~ the individual as an employee of the trust as remuneration for
58 services rendered by ~~such~~ the individual and not as a beneficiary of the trust; or (B) under or to an
59 annuity plan which, at the time of ~~such~~ the payment, is a plan described in Section 403(a) of the
60 federal Internal Revenue Code;

61 (6) The payment by an employer of the tax imposed upon an employer under Section 3101
62 of the federal Internal Revenue Code with respect to remuneration paid to an employee for
63 domestic service in a private home or the employer of agricultural labor;

64 (7) Remuneration paid by an employer in any medium other than cash to an individual in its
65 employ for service not in the course of the employer's trade or business;

66 (8) Any payment (other than vacation or sick pay) made by an employer to an individual in
67 its employ after the month in which he or she attains the age of 65 if he or she did not work for the
68 employer in the period for which ~~such~~ the payment is made;

69 (9) Payments, not required under any contract of hire, made to an individual with respect to
70 his or her period of training or service in the Armed Forces of the United States by an employer by
71 which ~~such~~ the individual was formerly employed; and

72 (10) Vacation pay, severance pay or savings plans received by an individual before or after
73 becoming totally or partially unemployed but earned prior to becoming totally or partially
74 unemployed: *Provided*, That the term totally or partially unemployed does not include: (A)
75 Employees who are on vacation by reason of the request of the employees or their duly authorized
76 agent, for a vacation at a specific time, and which request by the employees or their agent is
77 acceded to by their employer; (B) employees who are on vacation by reason of the employer's
78 request provided they are so informed at least 90 days prior to such vacation; or (C) employees
79 who are on vacation by reason of the employer's request where ~~such~~ the vacation is in addition to
80 the regular vacation and the employer compensates ~~such~~ the employee at a rate equal to or
81 exceeding their regular daily rate of pay during the vacation period.

82 (c) The reasonable cash value of remuneration in any medium other than cash shall be
83 estimated and determined in accordance with rules prescribed by the commissioner, except for
84 remuneration other than cash for services performed in agricultural labor and domestic service.

85 ~~(d) "Average annual wage" means the state's average annual wage which is computed on~~
86 ~~or before September 30 of the year immediately preceding the rate year and is the total~~
87 ~~remuneration paid by employers as reported on contribution reports on or before that date with~~
88 ~~respect to all employment during the four consecutive calendar quarters ending on June 30 of that~~
89 ~~year divided by the average monthly number of individuals performing services in employment~~
90 ~~during the same four calendar quarters as reported on the contribution reports.~~

91 ~~"Threshold wage" means the wage amount the employer pays unemployment taxes on for each~~
92 ~~person in his or her employ during a calendar year. On and after the effective date of the~~
93 ~~amendment and reenactment of this chapter by the Legislature in 2009, the threshold wage will be~~

94 ~~§12,000: Provided, That when the moneys in the unemployment fund reach \$220 million on~~
95 ~~February 15 of any year, the threshold wage thereafter will be reduced to \$9,000: Provided,~~
96 ~~however, That each year thereafter the threshold wage shall increase or decrease by the same~~
97 ~~percentage that the state's average wage increases or decreases~~

§21A-6-10. Benefit rate — Total unemployment; annual computation and publication of rates.

1 (a) Each eligible individual who is totally unemployed in any week shall be paid benefits
2 with respect to that week at the weekly rate appearing in Column (C) in the benefit table in this
3 section, on the line on which in Column (A) there is indicated the employee's wage class, except
4 as otherwise provided under the term "total and partial unemployment" in §21A-1A-27 of this code.
5 However, the amount may not be more than the maximum weekly benefit amount as defined in
6 §21A-6-10(b) of this code. The employee's wage class shall be determined by his or her base
7 period wages as shown in Column (B) in the benefit table. The right of an employee to receive
8 benefits shall may not be prejudiced nor the amount thereof be diminished by reason of failure by
9 an employer to pay either the wages earned by the employee or the contribution due on ~~such~~ the
10 wages. An individual who is totally unemployed but earns in excess of \$60 as a result of odd job or
11 subsidiary work, or is paid a bonus in any benefit week shall be paid benefits for ~~such~~ the week in
12 accordance with the provisions of this chapter pertaining to benefits for partial unemployment.

13 (b) (1) The maximum benefit for each wage class shall be equal to 26 times the weekly
14 benefit rate.

15 (2) The maximum weekly benefit rate shall be ~~66 and two-thirds~~ 55 percent of the average
16 weekly wage in West Virginia as determined by the commissioner rounded to the next lowest
17 multiple of \$1, not to exceed \$550.

18 (c) On July 1 of each year, the commissioner shall determine the maximum weekly benefit
19 rate upon the basis of the formula set forth above and shall establish wage classes as are

20 required, increasing or decreasing the amount of the base period wages required for each wage
21 class by \$150, establishing the weekly benefit rate for each wage class by rounded dollar amount
22 to be 55 percent of one fifty-second of the median dollar amount of wages in the base period for
23 such wage class and establishing the maximum benefit for each wage class as an amount equal to
24 twenty-six times the weekly benefit rate. ~~Provided, That the commissioner shall may not increase~~
25 ~~or decrease the maximum weekly benefit rate for the period beginning on the effective date of the~~
26 ~~amendment and reenactment of this section in the regular session of the Legislature in 2009 until~~
27 ~~the threshold wage is reduced to \$9,000, as required by §21A-1A-28(d) of this code.~~ The
28 maximum weekly benefit rate, when computed by the commissioner, in accordance with the
29 foregoing provisions, shall be rounded to the next lowest multiple of \$1.

30 (d) After he or she has established ~~such~~ the wage classes, the commissioner shall prepare
31 and publish a table setting forth ~~such~~ that information.

32 (e) Average weekly wage shall be computed by dividing the number of employees in West
33 Virginia earning wages in covered employment into the total wages paid to employees in West
34 Virginia in covered employment, and by further dividing ~~said~~ the result by 52, and shall be
35 determined from employer wage and contribution reports for the previous calendar year which are
36 furnished to the department on or before June 1 following such calendar year. The average weekly
37 wage, as determined by the commissioner, shall be rounded to the next higher dollar.

38 (f) The computation and determination of rates as aforesaid shall be completed annually
39 before July 1 and any such new wage class, with its corresponding wages in base period, weekly
40 benefit rate, and maximum benefit in a benefit year established by the commissioner in the
41 foregoing manner effective on July 1 shall apply only to a new claim established by a claimant on
42 and after July 1, and does not apply to continued claims of a claimant based on his or her new
43 claim established before ~~said~~ July 1.

44 BENEFIT TABLE

A		B		C	
WAGE		WAGES IN		WEEKLY	MAXIMUM
CLASS		BASE PERIOD		BENEFIT RATE	BENEFIT RATE
		Under	\$ 2,200.00	Ineligible	
1	\$	2,200.00	- 2,359.99	24.00	624.00
2		2,350.00	- 2,499.99	25.00	650.00
3		2,500.00	- 2,649.99	27.00	702.00
4		2,650.00	- 2,799.99	28.00	728.00
5		2,800.00	- 2,949.99	30.00	780.00
6		2,950.00	- 3,099.99	31.00	806.00
7		3,100.00	- 3,249.99	33.00	858.00
8		3,250.00	- 3,399.99	35.00	910.00
9		3,400.00	- 3,549.99	36.00	936.00
10		3,550.00	- 3,699.99	38.00	988.00
11		3,700.00	- 3,849.99	39.00	1,014.00
12		3,850.00	- 3,999.99	41.00	1,066.00
13		4,000.00	- 4,149.99	43.00	1,118.00
14		4,150.00	- 4,299.99	44.00	1,144.00
15		4,300.00	- 4,449.99	46.00	1,196.00
16		4,450.00	- 4,599.99	47.00	1,222.00

17	4,600.00	- 4,749.99	49.00	1,274.00
18	4,750.00	- 4,899.99	51.00	1,326.00
19	4,900.00	- 5,049.99	52.00	1,352.00
20	5,050.00	- 5,199.99	54.00	1,404.00
21	5,200.00	- 5,349.99	55.00	1,430.00
22	5,350.00	- 5,499.99	57.00	1,482.00
23	5,500.00	- 5,649.99	58.00	1,508.00
24	5,650.00	- 5,799.99	60.00	1,560.00
25	5,800.00	- 5,949.99	62.00	1,612.00
26	5,950.00	- 6,099.99	63.00	1,638.00
27	6,100.00	- 6,249.99	65.00	1,690.00
28	6,250.00	- 6,399.99	66.00	1,716.00
29	6,400.00	- 6,549.99	68.00	1,768.00
30	6,550.00	- 6,699.99	70.00	1,820.00
31	6,700.00	- 6,849.99	71.00	1,846.00
32	6,850.00	- 6,999.99	73.00	1,898.00
33	7,000.00	- 7,149.99	74.00	1,924.00
34	7,150.00	- 7,299.99	76.00	1,976.00
35	7,300.00	- 7,449.99	78.00	2,028.00
36	7,450.00	- 7,599.99	79.00	2,054.00

37	7,600.00	- 7,749.99	81.00	2,106.00
38	7,750.00	- 7,899.99	82.00	2,132.00
39	7,900.00	- 8,049.99	84.00	2,184.00
40	8,050.00	- 8,199.99	85.00	2,210.00
41	8,200.00	- 8,349.99	87.00	2,262.00
42	8,350.00	- 8,499.99	89.00	2,314.00
43	8,500.00	- 8,649.99	90.00	2,340.00
44	8,650.00	- 8,799.99	92.00	2,392.00
45	8,800.00	- 8,949.99	93.00	2,418.00
46	8,950.00	- 9,099.99	95.00	2,470.00
47	9,100.00	- 9,249.99	97.00	2,522.00
48	9,250.00	- 9,399.99	98.00	2,548.00
49	9,400.00	- 9,549.99	100.00	2,600.00
50	9,550.00	- 9,699.99	101.00	2,626.00
51	9,700.00	- 9,849.99	103.00	2,678.00
52	9,850.00	- 9,999.99	104.00	2,704.00
53	10,000.00	- 10,149.99	106.00	2,756.00
54	10,150.00	- 10,299.99	108.00	2,808.00
55	10,300.00	- 10,449.99	109.00	2,834.00
56	10,450.00	- 10,599.99	111.00	2,886.00

57	10,600.00	- 10,749.99	112.00	2,912.00
58	10,750.00	- 10,899.99	114.00	2,964.00
59	10,900.00	- 11,049.99	116.00	3,016.00
60	11,050.00	- 11,199.99	117.00	3,042.00
61	11,200.00	- 11,349.99	119.00	3,094.00
62	11,350.00	- 11,499.99	120.00	3,120.00
63	11,500.00	- 11,649.99	122.00	3,172.00
64	11,650.00	- 11,799.99	124.00	3,224.00
65	11,800.00	- 11,949.99	125.00	3,250.00
66	11,950.00	- 12,099.99	127.00	3,302.00
67	12,100.00	- 12,249.99	128.00	3,328.00
68	12,250.00	- 12,399.99	130.00	3,380.00
69	12,400.00	- 12,549.99	131.00	3,406.00
70	12,550.00	- 12,699.99	133.00	3,458.00
71	12,700.00	- 12,849.99	135.00	3,510.00
72	12,850.00	- 12,999.99	136.00	3,536.00
73	13,000.00	- 13,149.99	138.00	3,588.00
74	13,150.00	- 13,299.99	139.00	3,614.00
75	13,300.00	- 13,449.99	141.00	3,666.00
76	13,450.00	- 13,599.99	143.00	3,718.00

77	13,600.00	- 13,749.99	144.00	3,744.00
78	13,750.00	- 13,899.99	146.00	3,796.00
79	13,900.00	- 14,049.99	147.00	3,822.00
80	14,050.00	- 14,199.99	149.00	3,874.00
81	14,200.00	- 14,349.99	150.00	3,900.00
82	14,350.00	- 14,499.99	152.00	3,952.00
83	14,500.00	- 14,649.99	154.00	4,004.00
84	14,650.00	- 14,799.99	155.00	4,030.00
85	14,800.00	- 14,949.99	157.00	4,082.00
86	14,950.00	- 15,099.99	158.00	4,108.00
87	15,100.00	- 15,249.99	160.00	4,160.00
88	15,250.00	- 15,399.99	162.00	4,212.00
89	15,400.00	- 15,549.99	163.00	4,238.00
90	15,550.00	- 15,699.99	165.00	4,290.00
91	15,700.00	- 15,849.99	166.00	4,316.00
92	15,850.00	- 15,999.99	168.00	4,368.00
93	16,000.00	- 16,149.99	170.00	4,420.00
94	16,150.00	- 16,299.99	171.00	4,446.00
95	16,300.00	- 16,449.99	173.00	4,498.00
96	16,450.00	- 16,599.99	174.00	4,524.00

97	16,600.00	- 16,749.99	176.00	4,576.00
98	16,750.00	- 16,899.99	177.00	4,602.00
99	16,900.00	- 17,049.99	179.00	4,654.00
100	17,050.00	- 17,199.99	181.00	4,706.00
101	17,200.00	- 17,349.99	182.00	4,732.00
102	17,350.00	- 17,499.99	184.00	4,784.00
103	17,500.00	- 17,649.99	185.00	4,810.00
104	17,650.00	- 17,799.99	187.00	4,862.00
105	17,800.00	- 17,949.99	189.00	4,914.00
106	17,950.00	- 18,099.99	190.00	4,940.00
107	18,100.00	- 18,249.99	192.00	4,992.00
108	18,250.00	- 18,399.99	193.00	5,018.00
109	18,400.00	- 18,549.99	195.00	5,070.00
110	18,550.00	- 18,699.99	196.00	5,096.00
111	18,700.00	- 18,849.99	198.00	5,148.00
112	18,850.00	- 18,999.99	200.00	5,200.00
113	19,000.00	- 19,149.99	201.00	5,226.00
114	19,150.00	- 19,299.99	203.00	5,278.00
115	19,300.00	- 19,449.99	204.00	5,304.00
116	19,450.00	- 19,599.99	206.00	5,356.00

117	19,600.00	- 19,749.99	208.00	5,408.00
118	19,750.00	- 19,899.99	209.00	5,434.00
119	19,900.00	- 20,049.99	211.00	5,486.00
120	20,050.00	- 20,199.99	212.00	5,512.00
121	20,200.00	- 20,349.99	214.00	5,564.00
122	20,350.00	- 20,499.99	216.00	5,616.00
123	20,500.00	- 20,649.99	217.00	5,642.00
124	20,650.00	- 20,799.99	219.00	5,694.00
125	20,800.00	- 20,949.99	220.00	5,720.00
126	20,950.00	- 21,099.99	222.00	5,772.00
127	21,100.00	- 21,249.99	223.00	5,798.00
128	21,250.00	- 21,399.99	225.00	5,850.00
129	21,400.00	- 21,549.99	227.00	5,902.00
130	21,550.00	- 21,699.99	228.00	5,928.00
131	21,700.00	- 21,849.99	230.00	5,980.00
132	21,850.00	- 21,999.99	231.00	6,006.00
133	22,000.00	- 22,149.99	233.00	6,058.00
134	22,150.00	- 22,299.99	235.00	6,110.00
135	22,300.00	- 22,449.99	236.00	6,136.00
136	22,450.00	- 22,599.99	238.00	6,188.00

137	22,600.00	- 22,749.99	239.00	6,214.00
138	22,750.00	- 22,899.99	241.00	6,266.00
139	22,900.00	- 23,049.99	243.00	6,318.00
140	23,050.00	- 23,199.99	244.00	6,344.00
141	23,200.00	- 23,349.99	246.00	6,396.00
142	23,350.00	- 23,499.99	247.00	6,422.00
143	23,500.00	- 23,649.99	249.00	6,474.00
144	23,650.00	- 23,799.99	250.00	6,500.00
145	23,800.00	- 23,949.99	252.00	6,552.00
146	23,950.00	- 24,099.99	254.00	6,604.00
147	24,100.00	- 24,249.99	255.00	6,630.00
148	24,250.00	- 24,399.99	257.00	6,682.00
149	24,400.00	- 24,549.99	258.00	6,708.00
150	24,550.00	- 24,699.99	260.00	6,760.00
151	24,700.00	- 24,849.99	262.00	6,812.00
152	24,850.00	- 24,999.99	263.00	6,838.00
153	25,000.00	- 25,149.99	265.00	6,890.00
154	25,150.00	- 25,299.99	266.00	6,916.00
155	25,300.00	- 25,449.99	268.00	6,968.00
156	25,450.00	- 25,599.99	269.00	6,994.00

157	25,600.00	- 25,749.99	271.00	7,046.00
158	25,750.00	- 25,899.99	273.00	7,098.00
159	25,900.00	- 26,049.99	274.00	7,124.00
160	26,050.00	- 26,199.99	276.00	7,176.00
161	26,200.00	- 26,349.99	277.00	7,202.00
162	26,350.00	- 26,499.99	279.00	7,254.00
163	26,500.00	- 26,649.99	281.00	7,306.00
164	26,650.00	- 26,799.99	282.00	7,332.00
165	26,800.00	- 26,949.99	284.00	7,384.00
166	26,950.00	- 27,099.99	285.00	7,410.00
167	27,100.00	- 27,249.99	287.00	7,462.00
168	27,250.00	- 27,399.99	289.00	7,514.00
169	27,400.00	- 27,549.99	290.00	7,540.00
170	27,550.00	- 27,699.99	292.00	7,592.00
171	27,700.00	- 27,849.99	293.00	7,618.00
172	27,850.00	- 27,999.99	295.00	7,670.00
173	28,000.00	- 28,149.99	296.00	7,696.00
174	28,150.00	- 28,299.99	298.00	7,748.00
175	28,300.00	- 28,449.99	300.00	7,800.00
176	28,450.00	- 28,599.99	301.00	7,826.00

177	28,600.00	- 28,749.99	303.00	7,878.00
178	28,750.00	- 28,899.99	304.00	7,904.00
179	28,900.00	- 29,049.99	306.00	7,956.00
180	29,050.00	- 29,199.99	308.00	8,008.00
181	29,200.00	- 29,349.99	309.00	8,034.00
182	29,350.00	- 29,499.99	311.00	8,086.00
183	29,500.00	- 29,649.99	312.00	8,112.00
184	29,650.00	- 29,799.99	314.00	8,164.00
185	29,800.00	- 29,949.99	315.00	8,190.00
186	29,950.00	- 30,099.99	317.00	8,242.00
187	30,100.00	- 30,249.99	319.00	8,294.00
188	30,250.00	- 30,399.99	320.00	8,320.00
189	30,400.00	- 30,549.99	322.00	8,372.00
190	30,550.00	- 30,699.99	323.00	8,398.00
191	30,700.00	- 30,849.99	325.00	8,450.00
192	30,850.00	- 30,999.99	327.00	8,502.00
193	31,000.00	- 31,149.99	328.00	8,528.00
194	31,150.00	- 31,299.99	330.00	8,580.00
195	31,300.00	- 31,449.99	331.00	8,606.00
196	31,450.00	- 31,599.99	333.00	8,658.00

197	31,600.00	-	31,749.99	335.00	8,710.00
198	31,750.00	-	31,899.99	336.00	8,736.00
199	31,900.00	-	32,049.99	338.00	8,788.00
200	32,050.00	-	32,199.99	339.00	8,814.00
201	32,200.00	-	32,349.99	341.00	8,866.00
202	32,350.00	-	32,499.99	342.00	8,892.00
203	32,500.00	-	32,649.99	344.00	8,944.00
204	32,650.00	-	32,799.99	346.00	8,996.00
205	32,800.00	-	32,949.99	347.00	9,022.00
206	32,950.00	-	33,099.99	349.00	9,074.00
207	33,100.00	-	33,249.99	350.00	9,100.00
208	33,250.00	-	33,399.99	352.00	9,152.00
209	33,400.00	-	33,549.99	354.00	9,204.00
210	33,550.00	-	33,699.99	355.00	9,230.00
211	33,700.00	-	33,849.99	357.00	9,282.00
212	33,850.00	-	33,999.99	358.00	9,308.00
213	34,000.00	-	34,149.99	360.00	9,360.00
214	34,150.00	-	34,299.99	361.00	9,386.00
215	34,300.00	-	34,449.99	363.00	9,438.00
216	34,450.00	-	34,599.99	365.00	9,490.00

217	34,600.00	- 34,749.99	366.00	9,516.00
218	34,750.00	- 34,899.99	368.00	9,568.00
219	34,900.00	- 35,049.99	369.00	9,594.00
220	35,050.00	- 35,199.99	371.00	9,646.00
221	35,200.00	- 35,349.99	373.00	9,698.00
222	35,350.00	- 35,499.99	374.00	9,724.00
223	35,500.00	- 35,649.99	376.00	9,776.00
224	35,650.00	- 35,799.99	377.00	9,802.00
225	35,800.00	- 35,949.99	379.00	9,854.00
226	35,950.00	- 36,999.99	381.00	9,906.00
227	36,100.00	- 36,249.99	382.00	9,932.00
228	36,250.00	- 36,399.99	384.00	9,984.00
229	36,400.00	- 36,549.99	385.00	10,010.00
230	36,550.00	- 36,699.99	387.00	10,062.00
231	36,700.00	- 36,849.99	388.00	10,088.00
232	36,850.00	- 36,999.99	390.00	10,140.00
233	37,000.00	- 37,149.99	392.00	10,192.00
234	37,150.00	- 37,299.99	393.00	10,218.00
235	37,300.00	- 37,449.99	395.00	10,270.00
236	37,450.00	- 37,599.99	396.00	10,296.00

237	37,600.00	- 37,749.99	398.00	10,348.00
238	37,750.00	- 37,899.99	400.00	10,400.00
239	37,900.00	- 38,049.99	401.00	10,426.00
240	38,050.00	- 38,199.99	403.00	10,478.00
241	38,200.00	- 38,349.99	404.00	10,504.00
242	38,350.00	- 38,499.99	406.00	10,556.00
243	38,500.00	- 38,649.99	408.00	10,608.00
244	38,650.00	- 38,799.99	409.00	10,634.00
245	38,800.00	- 38,949.99	411.00	10,686.00
246	38,950.00	- 39,099.99	412.00	10,712.00
247	39,100.00	- 39,249.99	414.00	10,764.00
248	39,250.00	- 39,399.99	415.00	10,790.00
249	39,400.00	- 39,549.99	417.00	10,842.00
250	39,550.00	- 39,699.99	419.00	10,894.00
251	39,700.00	- 39,849.99	420.00	10,920.00
252	39,850.00	- 39,999.99	422.00	10,972.00
253	40,000.00	- 40,149.99	423.00	10,998.00
254	40,150.00	- and above	424.00	11,024.00

NOTE: The purpose of this bill is to set the amount of employment taxes and benefits; modify the calculation of the taxable wage base; and to modify the methodology for calculating the maximum benefit rate.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.