# WEST VIRGINIA LEGISLATURE 

2024 REGULAR SESSION

Engrossed<br>Committee Substitute for Senate Bill 841

By Senator Woodrum
[Originating in the Committee on Finance; reported
February 26, 2024]

A BILL to amend and reenact §21A-1A-28 of the Code of West Virginia, 1931, as amended; to amend and reenact §21A-6-1d and §21A-6-10 of said code; to amend and reenact §21A-6A-4 and §21A-6A-5 of said code; and to amend §21A-6B-6 of said code; all relating to the amount of unemployment taxes and benefits; removing definitions; modifying the calculation of the taxable wage base; modifying methodology for calculating the maximum benefit rate; requiring work search activities to qualify for unemployment benefits; defining what constitutes work search activities; mandating submittal of proof of work search activities; providing for verification of work search activities; granting commissioner of Workforce West Virginia discretion in verification of work search activities; mandating establishment of process to refer individuals seeking unemployment benefits to job opportunities; requiring individuals receiving referrals to suitable work to apply for and accept that work; mandating employers to report refusal of offer of employment to commissioner; allowing individuals who accept part-time non-suitable employment to receive unemployment benefits without reduction for wages under certain circumstances; making certain individuals applying for or receiving unemployment benefits exempt from work search requirements; establishing process for notification of work search activity requirements; requiring rulemaking; setting internal effective date; modifying the total extended benefit amount; and modifying the short-time compensation weekly benefit amount.

## Be it enacted by the Legislature of West Virginia:

## ARTICLE 1A. DEFINITIONS.

## §21A-1A-28. Wages; average annual wage; threshold wage.

(a) "Wages" means all remuneration for personal service, including commissions, gratuities customarily received by an individual in the course of employment from persons other than the employing unit, as long as such gratuities equal or exceed an amount of not less than $\$ 20$ each month and which are required to be reported to the employer by the employee, bonuses

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and the cash value of all remuneration in any medium other than cash except for agricultural labor and domestic service. The term "wages" includes remuneration for service rendered to the state as a member of the state National Guard or Air National Guard only when serving on a temporary basis pursuant to a call made by the Governor under §15-1D-1 and §15-1D-2 of this code.
(b) The term "wages" does not include:
(1) That part of the remuneration which, after remuneration equal to $\$ 8,000 \$ 10,000$ or, after the amendment and reenactment of this section during the 2009 legislative session, the threshold wage is paid during a calendar year to an individual by an employer or his or her predecessor with respect to employment during any calendar year, is paid to such individual by such employer during such calendar year unless that part of the remuneration is subject to a tax under a federal law imposing a tax against which credit may be taken for contributions required to be paid into a state unemployment fund. For the purposes of this section, the term "employment" includes service constituting employment under any unemployment compensation law of another state; or which as a condition for full tax credit against the tax imposed by the federal Unemployment Tax Act is required to be covered under this chapter; and, except that for the purposes of $\S 21 \mathrm{~A}-6-1, \S 21 \mathrm{~A}-6-10, \S 21 \mathrm{~A}-6-11$, and $\S 21 \mathrm{~A}-6-13$ of this code, all remuneration earned by an individual in employment shall be credited to the individual and included in his or her computation of base period wages: Provided, That the remuneration paid to an individual by an employer with respect to employment in another state or other states upon which contributions were required of and paid by such employer under an unemployment compensation law of such other state or states shall be included as a part of the remuneration equal to the amounts of $\$ 8,000 \$ 10,000$. or, after the amendment and reenactment of this section during the 2009 legislative session, the threshold wage herein referred to In applying such limitation on the amount of remuneration that is taxable, an employer shall be accorded the benefit of all or any portion of such amount which may have been paid by its predecessor or predecessors: Provided, however, That if the definition of the term "wages" as contained in Section 3306(b) of the Internal Revenue

Code of 1954, as amended, is amended to include remuneration in excess of \$8,000 \$10,000 or, after the amendment and reenactment of this section during the 2009 legislative session, the threshold wage paid to an individual by an employer under the federal Unemployment Tax Act during any calendar year, wages for the purposes of this definition shall include remuneration paid in a calendar year to an individual by an employer subject to this chapter or his or her predecessor with respect to employment during any calendar year up to an amount equal to the amount of remuneration taxable under the federal Unemployment Tax Act;
(2) The amount of any payment made (including any amount paid by an employer for insurance or annuities, or into a fund, to provide for any such payment) to, or on behalf of, an individual in its employ or any of his or her dependents, under a plan or system established by an employer which makes provision for individuals in its employ generally (or for such individuals and their dependents), or for a class or classes of such individuals (or for a class or classes of such individuals and their dependents) on account of: (A) Retirement; or (B) sickness or accident disability payments made to an employee under an approved state workers' compensation law; or (C) medical or hospitalization expenses in connection with sickness or accident disability; or (D) death;
(3) Any payment made by an employer to an individual in its employ (including any amount paid by an employer for insurance or annuities, or into a fund, to provide for any such payment) on account of retirement;
(4) Any payment made by an employer on account of sickness or accident disability, or medical or hospitalization expenses in connection with sickness or accident disability to, or on behalf of, an individual in its employ after the expiration of six calendar months following the last calendar month in which such individual worked for such employer;
(5) Any payment made by an employer to, or on behalf of, an individual in its employ or his or her beneficiary: (A) From or to a trust described in Section 401(a) which is exempt from tax under Section 501(a) of the federal Internal Revenue Code at the time of such payments unless
such payment is made to such individual as an employee of the trust as remuneration for services rendered by such individual and not as a beneficiary of the trust; or $(B)$ under or to an annuity plan which, at the time of such payment, is a plan described in Section 403(a) of the federal Internal Revenue Code;
(6) The payment by an employer of the tax imposed upon an employer under Section 3101 of the federal Internal Revenue Code with respect to remuneration paid to an employee for domestic service in a private home or the employer of agricultural labor;
(7) Remuneration paid by an employer in any medium other than cash to an individual in its employ for service not in the course of the employer's trade or business;
(8) Any payment (other than vacation or sick pay) made by an employer to an individual in its employ after the month in which he or she attains the age of 65 if he or she did not work for the employer in the period for which such payment is made;
(9) Payments, not required under any contract of hire, made to an individual with respect to his or her period of training or service in the armed forces of the United States by an employer by which such individual was formerly employed; and
(10) Vacation pay, severance pay or savings plans received by an individual before or after becoming totally or partially unemployed but earned prior to becoming totally or partially unemployed: Provided, That the term totally or partially unemployed does not include: (A) Employees who are on vacation by reason of the request of the employees or their duly authorized agent, for a vacation at a specific time, and which request by the employees or their agent is acceded to by their employer; (B) employees who are on vacation by reason of the employer's request provided they are so informed at least 90 days prior to such vacation; or (C) employees who are on vacation by reason of the employer's request where such vacation is in addition to the regular vacation and the employer compensates such employee at a rate equal to or exceeding their regular daily rate of pay during the vacation period.

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(c) The reasonable cash value of remuneration in any medium other than cash shall be estimated and determined in accordance with rules prescribed by the commissioner, except for remuneration other than cash for services performed in agricultural labor and domestic service.
(d) "Average annual wage" means the state's average annual wage which is computed on or before September 30 of the year immediately preceding the rate year and is the total remuneration paid by employers as reported on contribution reports on or before that date with respect to all employment during the four consecutive calendar quarters ending on June 30 of that year divided by the average monthly number of individuals performing services in employment during the same four calendar quarters as reported on the contribution reports.
"Threshold wage" means the wage amount the employer pays unemployment taxes on for each person in his or her employ during a calendar year. On and after the effective date of the amendment and reenactment of this chapter by the Legislature in 2009, the threshold wage will be $\$ 12,000$ : Provided, That when the moneys in the unemployment fund reach $\$ 220$ million on February 15 of any year, the threshold wage thereafter will be reduced to $\$ 9,000$ : Provided, however, That each year thereafter the threshold wage shall increase or decrease by the same percentage that the state's average wage increases or decreases

## ARTICLE 6. EMPLOYEE ELIGIBILITY; BENEFITS.

## §21A-6-1d. Jobs and Reemployment Act.

(a) In addition to compliance with all other eligibility requirements, an individual shall be eligible, and shall remain eligible, for unemployment benefits only if he or she actively seeks, and continues to seek, work by conducting at least four work search activities weekly, defined as:
(1) Registering for work with the state's labor exchange system, placement firm, temporary work agencies, or educational institution with job placement offices;
(2) Logging on and looking for work in the state's labor exchange or other online job matching system;

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(3) Using reemployment services in job centers or completing similar online or self-service activities, including, but not limited to, obtaining and using labor market and career information, participating in Reemployment Services and Eligibility Assessment activities, participating in skills assessment for occupational matching, instructional workshops, or other specialized activities;
(4) Completing iob applications for employers that have, or are reasonably expected to have, job openings, or following through on job referrals or job development attempts, as directed by Workforce West Virginia staff;
(5) Applying for or participating in employment and training services provided by partner programs in job centers;
(6) Participating in work-related networking events, such as job clubs, job fairs, industry association events, or networking groups;
(7) Making contacts with, or in-person visits to, employers that have, or are reasonably expected to have, job openings;
(8) Taking a civil service examination;
(9) Going on interviews with employers, either in-person or virtually; or
(10) Performing any other work search activities prescribed or allowed by rules promulgated by Workforce West Virginia.
(b) The commissioner shall:
(1) Require an individual, at the time of application for unemployment benefits and weekly thereafter, to provide proof of all his or her work search activities;
(2) Verify submissions of proof of work search activities by individuals applying for or receiving unemployment benefits; and
(3) Determine any individual who fails to perform work search activities or provide proof of work search activities as required by this section, ineligible to receive unemployment benefits unless the individual can reasonably explain his or her failure to do so or timely remedy the failure to provide proof of his or her work search activity.

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(c) The commissioner shall have discretion to determine the sufficiency of the proof of work search activities submitted, the explanation of a failure to submit such proof, the provision of such proof after an inaccuracy in the proof provided is identified, and whether an individual has otherwise complied with the requirements of this section.
(d) The commissioner shall, utilizing existing resources:
(1) Establish a process by which Workforce West Virginia will share open positions submitted to, or posted by, the Division of Personnel or any other state-administered job board by employers directly with individuals applying for or receiving unemployment benefits; and
(2) Establish a process by which, for the purpose of helping individuals applying for or receiving unemployment benefits secure suitable work, Workforce West Virginia shall refer individuals applying for or receiving unemployment benefits to such open positions, including facilitating contact between employers and those individuals, and monitoring whether those individuals are sufficiently responsive to a referral.
(e) An individual applying for or receiving unemployment benefits who receives referrals from Workforce West Virginia to a job or jobs considered to be suitable, as that term is defined in this chapter, shall apply for that job or those jobs within one-week of receiving the referrals and accept employment in suitable work if offered.
(f) Employers shall report the refusal of any individual who is receiving unemployment benefits and who receives job referrals from Workforce West Virginia to accept an offer of employment to the commissioner. The report shall be made in writing in a manner prescribed by the commissioner and shall be signed by the employer. The report shall become part of the file of the individual's claim for benefits.
(g) Individuals receiving unemployment benefits who accept a referral to a part-time open position or otherwise accept part-time employment for which the wages are less than his or her weekly benefit rate, shall continue to receive unemployment benefits without reduction for those wages for the duration of his or her benefits period.

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(h) With the exception of individuals who have received or been served with a summons for jury duty or are serving on a jury in any court of this state, the United States, or any state of the United States; are receiving vocational training as described in the provisions of \$21A-6-4 of this code; or who are members in good standing of a union that refers its members to employment from a union hall; all individuals applying for or receiving unemployment benefits shall be subject to the requirements of this section, including, but not limited to, individuals who are seasonally unemployed or laid off subject to recall by their employer.
(i) Workforce West Virginia shall notify individuals seeking benefits, at the time an initial claim is filed and at any other time during the benefit year that the requirements substantively change, of the obligation to actively seek work. Delivery of the notification shall be made by the method selected by the individual seeking benefits, and may include United States mail, email, online mailbox, or text message. The notification shall include, at a minimum, the types of work search activities that are acceptable; the number of work search activities that are required in any week; the requirement that work search activities be documented; and the requirement to apply, and accept if offered, suitable jobs referred by the agency.
(i) The commissioner shall promulgate rules for legislative approval in accordance with the provisions of §29A-3-1 et seq. of this code.
(k) The provisions of this section shall become effective January 1, 2025.

## §21A-6-10. Benefit rate - total unemployment. annual computation and publication of

rates:
(a) Each eligible individual who is totally unemployed in any week shall be paid benefits with respect to that week at the weekly rate appearing in Column (C) in the benefit table in this section, on the line on which in Column (A) there is indicated the employee's wage class, except as otherwise provided under the term "total and partial unemployment" in §21A-1A-27 of this code. The employee's wage class shall be determined by his or her base period wages as shown in Column (B) in the benefit table. The right of an omploye to recoive benefits shall not be

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prejudiced nor the amount thereof be diminished by reason of failure by an employer to pay either the wages earned by the employee or the contribution due on such wages. An individual who is totally unemployed but earns in excess of $\$ 60$ as a result of odd job or subsidiary work, or is paid a bonus in any benefit week shall be paid benefits for such week in accordance with the provisions of this chapter pertaining to benefits for partial unemployment.
(b) (1) The maximum benefit for each wage class shall be-equal to twonty-six times the weekly benefit rate.
(2) The maximum benefit rate shall be 66 and two-thirds percent of the average weekly wage in West Virginia as determined by the commissioner.
(c) On July 1 of each year, the commissioner shall determine the maximum weekly benefit fate upon the basis of the formula set forth above and shall establish wage classes as are required, increasing or decreasing the amount of the base period wages required for each wage elass by $\$ 150$, establishing the weekly benefit rate for each wage class by rounded dollar amount to be 55 percent of one fifty-second of the median dollar amount of wages in the base period for such wage class and establishing the maximum benefit for each wage class as an amount equal to twenty-six times the weekly benefit rate. Provided, That the commissioner shall may not increase or decrease the maximum weekly benefit rate for the period beginning on the effective date of the amendment and reenactment of this section in the regular session of the Legislature in 2009 until the threshold wage is reduced to $\$ 9,000$, as required by $\$ 21 \mathrm{~A}-1 \mathrm{~A}-28$ (d) of this code The maximum weekly benefit rate, when computed by the commissioner, in accordance with the foregoing provisions, shall be rounded to the next lowest multiple of $\$ 1$.
(d) After he or she has established such wage classes, the commissioner shall prepare and publish a table setting forth such information.
(e) Average weekly wage shall be computed by dividing the number of employees in West Virginia earning wages in covered employment into the total wages paid to employees in West Virginia incovered employment, and by further dividing said result by 52, and shall be determined

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from employer wage and contribution reports for the previous calendar year which are furnished to the department on or before dune 1 following such calendar year. The average weekly wage, as determined by the commissioner, shall be rounded to the next higher dollar.
(f) The computation and determination of rates as aforesaid shall be completed annually before July 1 and any such new wage class, with its corresponding wages in base period, weekly benefit rate, and maximum benefit in a benefit yoar ostablished by the commissioner in the foregoing manner effective on duly 1 shall apply only to a new claim established by a claimant on and after July 1, and does not apply to continued claims of a claimant based on his or her now elaim established before said July 1.

BENEFIT TABLE

| A | B | C |  |
| :--- | :---: | :---: | :--- |
| WAGE | WAGESIN | WEEKLY | MAXIMUM |
| GLASS | BASE PERIOD | BENEFIT RATE | BENEFIT RATE |


| 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 |
| $7 \quad 3,100.00$ | 3,249.99 | 33.00 | 858.00 |
| 8 3,250.00 | 3,399.99 | 35.00 | 910.00 |
| 93 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 |

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| 59 | $13-4,000.00$ | 4,149.99 | 43.00 | 1,118.00 |
| :---: | :---: | :---: | :---: | :---: |
| 60 | 14 -4,150.00 | -4,299.99 | 44.00 | 1,144.00 |
| 61 | $15-4,300.00$ | 4,449.99 | 46.00 | 1,196.00 |
| 62 | 16 - 4,450.00 | 4,599.99 | 47.00 | 1,222.00 |
| 63 | 17 4,600.00 | 4,749.99 | 49.00 | 1,274.00 |
| 64 | 18 - 4,750.00 | 4,899.99 | 51.00 | 1,326.00 |
| 65 | 19 -4,900.00 | 5,049.99 | 52.00 | 1,352.00 |
| 66 | $20 \quad 5,050.00$ | 5,199.99 | 54.00 | 1,404.00 |
| 67 | 21 5,200.00 | 5,349.99 | 55.00 | 1,430.00 |
| 68 | $22 \quad 5,350.00$ | 5,499.99 | 57.00 | 1,482.00 |
| 69 | $23-5,500.00$ | 5,649.99 | 58.00 | 1,508.00 |
| 70 | 24 5,650.00 | 5,799.99 | 60.00 | 1,560.00 |
| 71 | $25-5,800.00$ | 5,949.99 | 62.00 | 1,612.00 |
| 72 | $26-5,950.00$ | 6,099.99 | 63.00 | 1,638.00 |
| 73 | 27 6,100.00 | 6,249.99 | 65.00 | 1,690.00 |
| 74 | 28 6,250.00 | 6,399.99 | 66.00 | 1,716.00 |
| 75 | 29 6,400.00 | 6,549.99 | 68.00 | 1,768.00 |
| 76 | $30-6,550.00$ | 6,699.99 | 70.00 | 1,820.00 |
| 77 | 31 6,700.00 | 6,849.99 | 71.00 | 1,846.00 |
| 78 | 32 6,850.00 | 6,999.99 | 73.00 | 1,898.00 |
| 79 | $33 \quad 7,000.00$ | 7,149.99 | 74.00 | 1,924.00 |
| 80 | $34 \quad 7,150.00$ | 7,299.99 | 76.00 | 1,976.00 |
| 81 | $35-7,300.00$ | 7,449.99 | 78.00 | 2,028.00 |
| 82 | $36-7,450.00$ | 7,599.99 | 79.00 | 2,054.00 |
| 83 | $37 \quad 7,600.00$ | 7,749.99 | 81.00 | 2,106.00 |
| 84 | $38-7,750.00$ | 7,899.99 | 82.00 | 2,132.00 |

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| 111 | $65-11,800.00$ | 11,949.99 | 125.00 | 3,250.00 |
| :---: | :---: | :---: | :---: | :---: |
| 112 | 66 11,950.00 | 12,099.99 | 127.00 | 3,302.00 |
| 113 | $67 \quad 12,100.00$ | 12,249.99 | 128.00 | 3,328.00 |
| 114 | 68 12,250.00 | 12,399.99 | 130.00 | 3,380.00 |
| 115 | 69 12,400.00 | 12,549.99 | 131.00 | 3,406.00 |
| 116 | $70-12,550.00$ | 12,699.99 | 133.00 | 3,458.00 |
| 117 | 71 12,700.00 | 12,849.99 | 135.00 | 3,510.00 |
| 118 | $72-12,850.00$ | 12,999.99 | 136.00 | 3,536.00 |
| 119 | $73-13,000.00$ | 13,149.99 | 138.00 | 3,588.00 |
| 120 | $74-13,150.00$ | 13,299.99 | 139.00 | 3,614.00 |
| 121 | $75-13,300.00$ | 13,449.99 | 141.00 | 3,666.00 |
| 122 | $76-13,450.00$ | 13,599.99 | 143.00 | 3,718.00 |
| 123 | 77 13,600.00 | 13,749.99 | 144.00 | 3,744.00 |
| 124 | $78-13,750.00$ | 13,899.99 | 146.00 | 3,796.00 |
| 125 | $79 \quad 13,900.00$ | 14,049.99 | 147.00 | 3,822.00 |
| 126 | $80-14,050.00$ | 14,199.99 | 149.00 | 3,874.00 |
| 127 | 81 14,200.00 | 14,349.99 | 150.00 | 3,900.00 |
| 128 | $82 \quad 14,350.00$ | 14,499.99 | 152.00 | 3,952.00 |
| 129 | $83-14,500.00$ | 14,649.99 | 154.00 | 4,004.00 |
| 130 | 84 14,650.00 | 14,799.99 | 155.00 | 4,030.00 |
| 131 | $85-14,800.00$ | 14,949.99 | 157.00 | 4,082.00 |
| 132 | $86-14,950.00$ | 15,099.99 | 158.00 | 4,108.00 |
| 133 | 87 15,100.00 | 15,249.99 | 160.00 | 4,160.00 |
| 134 | $88-15,250.00$ | 15,399.99 | 162.00 | 4,212.00 |
| 135 | 89 15,400.00 | 15,549.99 | 163.00 | 4,238.00 |
| 136 | $90 \quad 15,550.00$ | 15,699.99 | 165.00 | 4,290.00 |

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| 137 | 91 15,700.00 15,849.99 | 166.00 | 4,316.00 |
| :---: | :---: | :---: | :---: |
| 138 | 92 15,850.00 15,999.99 | 168.00 | 4,368.00 |
| 139 | 93 16,000.00 16,149.99 | 170.00 | -4,420.00 |
| 140 | 94 16,150.00 16,299.99 | 171.00 | 4,446.00 |
| 141 | 95 16,300.00 16,449.99 | 173.00 | 4,498.00 |
| 142 | 96 16,450.00 16,599.99 | 174.00 | 4,524.00 |
| 143 | 97 16,600.00 16,749.99 | 176.00 | 4,576.00 |
| 144 | 98 16,750.00 16,899.99 | 177.00 | 4,602.00 |
| 145 | 99 16,900.00 17,049.99 | 179.00 | 4,654.00 |
| 146 | 100 17,050.00 17,199.99 | 181.00 | 4,706.00 |
| 147 | 101 17,200.00 17,349.99 | 182.00 | 4,732.00 |
| 148 | 102 17,350.00 17,499.99 | 184.00 | 4,784.00 |
| 149 | 103 17,500.00 17,649.99 | 185.00 | 4,810.00 |
| 150 | 104 17,650.00 17,799.99 | 187.00 | 4,862.00 |
| 151 | 105 17,800.00 17,949.99 | 189.00 | 4,914.00 |
| 152 | 106 17,950.00 18,099.99 | 190.00 | 4,940.00 |
| 153 | 107 18,100.00 18,249.99 | 192.00 | 4,992.00 |
| 154 | 108 18,250.00 18,399.99 | 193.00 | 5,018.00 |
| 155 | 109 18,400.00 18,549.99 | 195.00 | 5,070.00 |
| 156 | $110-18,550.00$ 18,699.99 | 196.00 | 5,096.00 |
| 157 | 111 18,700.00 18,849.99 | 198.00 | 5,148.00 |
| 158 | 112 18,850.00 18,999.99 | 200.00 | 5,200.00 |
| 159 | 113 19,000.00 19,149.99 | 201.00 | 5,226.00 |
| 160 | 114 19,150.00 19,299.99 | 203.00 | 5,278.00 |
| 161 | 115 19,300.00 19,449.99 | 204.00 | 5,304.00 |
| 162 | 116-19,450.00 19,599.99 | 206.00 | 5,356.00 |

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| 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 |
| $142 \quad 23,350.00$ | 23,499.99 | 247.00 | 6,422.00 |

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| 189 | 143 23,500.00 23,649.99 | 249.00 | 6,474.00 |
| :---: | :---: | :---: | :---: |
| 190 | 144 23,650.00 23,799.99 | 250.00 | 6,500.00 |
| 191 | 145 23,800.00 23,949.99 | 252.00 | 6,552.00 |
| 192 | 146 23,950.00 24,099.99 | 254.00 | 6,604.00 |
| 193 | 147 24,100.00 24,249.99 | 255.00 | 6,630.00 |
| 194 | 148 24,250.00 24,399.99 | 257.00 | 6,682.00 |
| 195 | 149 24,400.00 24,549.99 | 258.00 | 6,708.00 |
| 196 | $150-24,550.00$ 24,699.99 | 260.00 | 6,760.00 |
| 197 | 151 24,700.00 24,849.99 | 262.00 | 6,812.00 |
| 198 | 152 24,850.00 24,999.99 | 263.00 | 6,838.00 |
| 199 | $153-25,000.00$ - 25,149.99 | 265.00 | 6,890.00 |
| 200 | 154 25,150.00 25,299.99 | 266.00 | 6,916.00 |
| 201 | 155 25,300.00 25,449.99 | 268.00 | 6,968.00 |
| 202 | 156 25,450.00 25,599.99 | 269.00 | 6,994.00 |
| 203 | 157 25,600.00 25,749.99 | 271.00 | 7,046.00 |
| 204 | 158 25,750.00 25,899.99 | 273.00 | 7,098.00 |
| 205 | 159 25,900.00 26,049.99 | 274.00 | 7,124.00 |
| 206 | 160 26,050.00 26,199.99 | 276.00 | 7,176.00 |
| 207 | 161 26,200.00 26,349.99 | 277.00 | 7,202.00 |
| 208 | 162 26,350.00 26,499.99 | 279.00 | 7,254.00 |
| 209 | 163 26,500.00 26,649.99 | 281.00 | 7,306.00 |
| 210 | 164 26,650.00 26,799.99 | 282.00 | 7,332.00 |
| 211 | 165 26,800.00 26,949.99 | 284.00 | 7,384.00 |
| 212 | 166 26,950.00 27,099.99 | 285.00 | 7,410.00 |
| 213 | 167 27,100.00 27,249.99 | 287.00 | 7,462.00 |
| 214 | 168 27,250.00 27,399.99 | 289.00 | 7,514.00 |

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| 215 | 169 27,400.00 | 27,549.99 | 290.00 | 7,540.00 |
| :---: | :---: | :---: | :---: | :---: |
| 216 | $170-27,550.00$ | 27,699.99 | 292.00 | 7,592.00 |
| 217 | 171 27,700.00 | 27,849.99 | 293.00 | 7,618.00 |
| 218 | 172 27,850.00 | 27,999.99 | 295.00 | 7,670.00 |
| 219 | 173 28,000.00 | 28,149.99 | 296.00 | 7,696.00 |
| 220 | 174 28,150.00 | 28,299.99 | 298.00 | 7,748.00 |
| 221 | $175-28,300.00$ | 28,449.99 | 300.00 | 7,800.00 |
| 222 | 176 28,450.00 | 28,599.99 | 301.00 | 7,826.00 |
| 223 | 177 28,600.00 | 28,749.99 | 303.00 | 7,878.00 |
| 224 | 178 28,750.00 | 28,899.99 | 304.00 | 7,904.00 |
| 225 | 179 28,900.00 | 29,049.99 | 306.00 | 7,956.00 |
| 226 | $180 \quad 29,050.00$ | 29,199.99 | 308.00 | 8,008.00 |
| 227 | 181 29,200.00 | 29,349.99 | 309.00 | 8,034.00 |
| 228 | 182 29,350.00 | 29,499.99 | 311.00 | 8,086.00 |
| 229 | 183 29,500.00 | 29,649.99 | 312.00 | 8,112.00 |
| 230 | 184 29,650.00 | 29,799.99 | 314.00 | 8,164.00 |
| 231 | 185 29,800.00 | 29,949.99 | 315.00 | 8,190.00 |
| 232 | 186 29,950.00 | 30,099.99 | 317.00 | 8,242.00 |
| 233 | 187 30,100.00 | 30,249.99 | 319.00 | 8,294.00 |
| 234 | 188 30,250.00 | 30,399.99 | 320.00 | 8,320.00 |
| 235 | $18930,400.00$ | 30,549.99 | 322.00 | 8,372.00 |
| 236 | $190-30,550.00$ | 30,699.99 | 323.00 | 8,398.00 |
| 237 | 191 30,700.00 | 30,849.99 | 325.00 | 8,450.00 |
| 238 | 192 30,850.00 | 30,999.99 | 327.00 | 8,502.00 |
| 239 | 193 31,000.00 | 31,149.99 | 328.00 | 8,528.00 |
| 240 | 194 31,150.00 | 31,299.99 | 330.00 | 8,580.00 |

Eng CS for SB 841

| 241 | 195 31,300.00 | 31,449.99 | 331.00 | 8,606.00 |
| :---: | :---: | :---: | :---: | :---: |
| 242 | 196 31,450.00 | 31,599.99 | 333.00 | 8,658.00 |
| 243 | 197 31,600.00 | 31,749.99 | 335.00 | 8,710.00 |
| 244 | 198 31,750.00 | 31,899.99 | 336.00 | 8,736.00 |
| 245 | 199 31,900.00 | 32,049.99 | 338.00 | 8,788.00 |
| 246 | $200-32,050.00$ | 32,199.99 | 339.00 | 8,814.00 |
| 247 | 201 32,200.00 | 32,349.99 | 341.00 | 8,866.00 |
| 248 | 202 32,350.00 | 32,499.99 | 342.00 | 8,892.00 |
| 249 | 203 32,500.00 | 32,649.99 | 344.00 | 8,944.00 |
| 250 | 204 32,650.00 | 32,799.99 | 346.00 | 8,996.00 |
| 251 | 205 32,800.00 | 32,949.99 | 347.00 | 9,022.00 |
| 252 | 206 32,950.00 | 33,099.99 | 349.00 | 9,074.00 |
| 253 | 207 33,100.00 | 33,249.99 | 350.00 | 9,100.00 |
| 254 | 208 33,250.00 | 33,399.99 | 352.00 | 9,152.00 |
| 255 | $20933,400.00$ | 33,549.99 | 354.00 | 9,204.00 |
| 256 | 210 33,550.00 | 33,699.99 | 355.00 | 9,230.00 |
| 257 | 211 33,700.00 | 33,849.99 | 357.00 | 9,282.00 |
| 258 | 212 33,850.00 | 33,999.99 | 358.00 | 9,308.00 |
| 259 | 213 34,000.00 | 34,149.99 | 360.00 | 9,360.00 |
| 260 | 214 34,150.00 | 34,299.99 | 361.00 | 9,386.00 |
| 261 | 215 34,300.00 | 34,449.99 | 363.00 | 9,438.00 |
| 262 | 216 -34,450.00 | 34,599.99 | 365.00 | 9,490.00 |
| 263 | 217 34,600.00 | 34,749.99 | 366.00 | 9,516.00 |
| 264 | 218 34,750.00 | 34,899.99 | 368.00 | 9,568.00 |
| 265 | 219 34,900.00 | 35,049.99 | 369.00 | 9,594.00 |
| 266 | $220-35,050.00$ | 35,199.99 | 371.00 | 9,646.00 |

Eng CS for SB 841

| 267 | 221 35,200.00 | 35,349.99 | 373.00 | 9,698.00 |
| :---: | :---: | :---: | :---: | :---: |
| 268 | 222 35,350.00 | 35,499.99 | 374.00 | 9,724.00 |
| 269 | 223 35,500.00 | 35,649.99 | 376.00 | 9,776.00 |
| 270 | 224 35,650.00 | 35,799.99 | 377.00 | 9,802.00 |
| 271 | 225 35,800.00 | 35,949.99 | 379.00 | 9,854.00 |
| 272 | 226 -35,950.00 | 36,999.99 | 381.00 | 9,906.00 |
| 273 | 227 36,100.00 | 36,249.99 | 382.00 | 9,932.00 |
| 274 | 228 36,250.00 | 36,399.99 | 384.00 | 9,984.00 |
| 275 | 229 36,400.00 | 36,549.99 | 385.00 | 10,010.00 |
| 276 | $230-36,550.00$ | 36,699.99 | 387.00 | 10,062.00 |
| 277 | 231 36,700.00 | 36,849.99 | 388.00 | 10,088.00 |
| 278 | 232 36,850.00 | 36,999.99 | 390.00 | 10,140.00 |
| 279 | 233 37,000.00 | 37,149.99 | 392.00 | 10,192.00 |
| 280 | 234 37,150.00 | 37,299.99 | 393.00 | 10,218.00 |
| 281 | $235-37,300.00$ | 37,449.99 | 395.00 | 10,270.00 |
| 282 | $236-37,450.00$ | 37,599.99 | 396.00 | 10,296.00 |
| 283 | 237 37,600.00 | 37,749.99 | 398.00 | 10,348.00 |
| 284 | 238 37,750.00 | 37,899.99 | 400.00 | 10,400.00 |
| 285 | 239 37,900.00 | 38,049.99 | 401.00 | 10,426.00 |
| 286 | 240 38,050.00 | 38,199.99 | 403.00 | 10,478.00 |
| 287 | 241 38,200.00 | 38,349.99 | 404.00 | 10,504.00 |
| 288 | 242 38,350.00 | 38,499.99 | 406.00 | 10,556.00 |
| 289 | 243 38,500.00 | 38,649.99 | 408.00 | 10,608.00 |
| 290 | 244 38,650.00 | 38,799.99 | 409.00 | 10,634.00 |
| 291 | 245 38,800.00 | 38,949.99 | 411.00 | 10,686.00 |
| 292 | 246 -38,950.00 | 39,099.99 | 412.00 | 10,712.00 |

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| 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 |
| $254-40,150.00$ | 40,299.99 | 425.00 | 11,050.00 |
| $255-40,300.00$ | 40,449.99 | 427.00 | 11,102.00 |
| $256-40,450.00$ | 40,599.99 | 428.00 | 11,128.00 |
| 257 40,600.00 | 40,749.99 | 430.00 | 11,180.00 |
| 258 -40,750.00 | 40,899.99 | 431.00 | 11,206.00 |
| 259 -40,900.00 | 41,049.99 | 433.00 | 11,258.00 |
| $260-41,050.00$ | 41,199.99 | 434.00 | 11,284.00 |
| 261 41,200.00 | 41,349.99 | 436.00 | 11,336.00 |
| 262 -41,350.00 | 41,499.99 | 438.00 | 11,388.00 |
| $263-41,500.00$ | 41,649.99 | 439.00 | 11,414.00 |
| 264 41,650.00 | 41,799.99 | 441.00 | 11,466.00 |
| $265-41,800.00$ | 41,949.99 | 442.00 | 11,492.00 |
| $266-41,950.00$ | 42,099.99 | 444.00 | 11,544.00 |
| 267 42,100.00 | 42,249.99 | 446.00 | 11,596.00 |
| 268 -42,250.00 | 42,399.99 | 447.00 | 11,622.00 |
| 269 -42,400.00 | 42,549.99 | 449.00 | 11,674.00 |
| $270-42,550.00$ | 42,699.99 | 450.00 | 11,700.00 |
| 271-42,700.00 | 42,849.99 | 452.00 | 11,752.00 |

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| 319 | $272-42,850.00$ | 42,999.99 | 454.00 | 11,804.00 |
| :---: | :---: | :---: | :---: | :---: |
| 320 | $273-43,000.00$ | 43,149.99 | 455.00 | 11,830.00 |
| 321 | 274 43,150.00 | 43,299.99 | 457.00 | 11,882.00 |
| 322 | 275 -43,300.00 | 43,449.99 | 458.00 | 11,908.00 |
| 323 | 276 -43,450.00 | 43,599.99 | 460.00 | 11,960.00 |
| 324 | 277 -43,600.00 | 43,749.99 | 461.00 | 11,986.00 |
| 325 | 278 -43,750.00 | 43,899.99 | 463.00 | 12,038.00 |
| 326 | 279 -43,900.00 | 44,049.99 | 465.00 | 12,090.00 |
| 327 | $280-44,050.00$ | 44,199.99 | 466.00 | 12,116.00 |
| 328 | 281 44,200.00 | 44,349.99 | 468.00 | 12,168.00 |
| 329 | 282 44,350.00 | 44,499.99 | 469.00 | 12,194.00 |
| 330 | $283-44,500.00$ | 44,649.99 | 471.00 | 12,246.00 |
| 331 | 284 44,650.00 | 44,799.99 | 473.00 | 12,298.00 |
| 332 | $285-44,800.00$ | 44,949.99 | 474.00 | 12,324.00 |
| 333 | $286-44,950.00$ | 45,099.99 | 476.00 | 12,376.00 |
| 334 | 287 45,100.00 | 45,249.99 | 477.00 | 12,402.00 |
| 335 | 288 45,250.00 | 45,399.99 | 479.00 | 12,454.00 |
| 336 | 289 -45,400.00 | 45,549.99 | 480.00 | 12,480.00 |
| 337 | $290-45,550.00$ | 45,699.99 | 482.00 | 12,532.00 |
| 338 | $291-45,700.00$ | 45,849.99 | 484.00 | 12,584.00 |
| 339 | 292 45,850.00 | 45,999.99 | 485.00 | 12,610.00 |
| 340 | $293-46,000.00$ | 46,149.99 | 487.00 | 12,662.00 |
| 341 | $294-46,150.00$ | 46,299.99 | 488.00 | 12,688.00 |
| 342 | $295-46,300.00$ | 46,449.99 | 490.00 | 12,740.00 |
| 343 | 296 -46,450.00 | 46,599.99 | 492.00 | 12,792.00 |
| 344 | 297 -46,600.00 | 46,749.99 | 493.00 | 12,818.00 |

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| 345 | 298 - 46,750.00 46,899.99 | 495.00 | 12,870.00 |
| :---: | :---: | :---: | :---: |
| 346 | 299 -46,900.00 47,049.99 | 496.00 | 12,896.00 |
| 347 | 300 -47,050.00 47,199.99 | 498.00 | 12,948.00 |
| 348 | 301 47,200.00 47,349.99 | 500.00 | 13,000.00 |
| 349 | 302 47,350.00 47,499.99 | 501.00 | 13,026.00 |
| 350 | 303 - 47,500.00 - $77,649.99$ | 503.00 | 13,078.00 |
| 351 | 304 47,650.00 47,799.99 | 504.00 | 13,104.00 |
| 352 | $305-47,800.00$ 47,949.99 | 506.00 | 13,156.00 |
| 353 | $306-47,950.00$ - 48,099.99 | 507.00 | 13,182.00 |
| 354 | 307 48,100.00 48,249.99 | 509.00 | 13,234.00 |
| 355 | 308 - 48,250.00 48,399.99 | 511.00 | 13,286.00 |
| 356 | 309 48,400.00 48,549.99 | 512.00 | 13,312.00 |
| 357 | $310-48,550.00$ - 48,699.99 | 514.00 | 13,364.00 |
| 358 | 311 48,700.00 48,849.99 | 515.00 | 13,390.00 |
| 359 | 312 48,850.00 48,999.99 | 517.00 | 13,442.00 |
| 360 | 313 49,000.00 49,149.99 | 519.00 | 13,494.00 |
| 361 | 314 49,150.00 49,299.99 | 520.00 | 13,520.00 |
| 362 | 315 -49,300.00 49,449.99 | 522.00 | 13,572.00 |
| 363 | 316 -49,450.00 49,599.99 | 523.00 | 13,598.00 |
| 364 | 317 -49,600.00 49,749.99 | 525.00 | 13,650.00 |
| 365 | 318 -49,750.00 49,899.99 | 526.00 | 13,676.00 |
| 366 | 319 -49,900.00 50,049.99 | 528.00 | 13,728.00 |
| 367 | $320-50,050.00$ 50,199.99 | 530.00 | 13,780.00 |
| 368 | 321 50,200.00 50,349.99 | 531.00 | 13,806.00 |
| 369 | 322 50,350.00 50,499.99 | 533.00 | 13,858.00 |
| 370 | $323-50,500.00-50,649.99$ | 534.00 | 13,884.00 |

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| 371 | 324 50,650.00 50,799.99 | 536.00 | 13,936.00 |
| :---: | :---: | :---: | :---: |
| 372 | 325 50,800.00 50,949.99 | 538.00 | 13,988.00 |
| 373 | $326-50,950.00-51,099.99$ | 539.00 | 14,014.00 |
| 374 | 327 51,100.00 51,249.99 | 541.00 | 14,066.00 |
| 375 | 328 51,250.00 51,399.99 | 542.00 | 14,092.00 |
| 376 | 329 51,400.00 51,549.99 | 544.00 | 14,144.00 |
| 377 | $330-51,550.00-51,699.99$ | 546.00 | 14,196.00 |
| 378 | $33151,700.00-51,849.99$ | 547.00 | 14,222.00 |
| 379 | 332 51,850.00 51,999.99 | 549.00 | 14,274.00 |
| 380 | 333 52,000.00 52,149.99 | 550.00 | 14,300.00 |
| 381 | 334 52,150.00 52,299.99 | 552.00 | 14,352.00 |
| 382 | $335-52,300.00 \quad 52,449.99$ | 553.00 | 14,378.00 |
| 383 | 336 52,450.00 52,599.99 | 555.00 | 14,430.00 |
| 384 | 337 52,600.00 52,749.99 | 557.00 | 14,482.00 |
| 385 | 338 52,750.00 52,899.99 | 558.00 | 14,508.00 |
| 386 | 339 52,900.00 53,049.99 | 560.00 | 14,560.00 |
| 387 | $340-53,050.00$ - $33,199.99$ | 561.00 | 14,586.00 |
| 388 | $34153,200.00$ - 53,349.99 | 563.00 | 14,638.00 |
| 389 | 342 53,350.00 53,499.99 | 565.00 | 14,690.00 |
| 390 | 343 53,500.00 53,649.99 | 566.00 | 14,716.00 |
| 391 | $344-53,650.00-53,799.99$ | 568.00 | 14,768.00 |
| 392 | 345 53,800.00 53,949.99 | 569.00 | 14,794.00 |
| 393 | 346 53,950.00 54,099.99 | 571.00 | 14,846.00 |
| 394 | $34754,100.00$ 54,249.99 | 573.00 | 14,898.00 |
| 395 | 348 54,250.00 54,399.99 | 574.00 | 14,924.00 |
| 396 | 349 54,400.00 54,549.99 | 576.00 | 14,976.00 |

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| 397 | $350-54,550.00$ | 54,699.99 | 577.00 | 15,002.00 |
| :---: | :---: | :---: | :---: | :---: |
| 398 | 351 54,700.00 | 54,849.99 | 579.00 | 15,054.00 |
| 399 | 352 54,850.00 | 54,999.99 | 580.00 | 15,080.00 |
| 400 | $353-55,000.00$ | 55,149.99 | 582.00 | 15,132.00 |
| 401 | $354-55,150.00$ | 55,299.99 | 584.00 | 15,184.00 |
| 402 | $355-55,300.00$ | 55,449.99 | 585.00 | 15,210.00 |
| 403 | $356-55,450.00$ | 55,599.99 | 587.00 | 15,262.00 |
| 404 | 357 55,600.00 | 55,749.99 | 588.00 | 15,288.00 |
| 405 | 358 55,750.00 | 55,899.99 | 590.00 | 15,340.00 |
| 406 | 359 55,900.00 | 56,049.99 | 592.00 | 15,392.00 |
| 407 | $360-56,050.00$ | 56,199.99 | 593.00 | 15,418.00 |
| 408 | 361 56,200.00 | 56,349.99 | 595.00 | 15,470.00 |
| 409 | 362 56,350.00 | 56,499.99 | 596.00 | 15,496.00 |
| 410 | 363 56,500.00 | 56,649.99 | 598.00 | 15,548.00 |
| 411 | 364 56,650.00 | 56,799.99 | 599.00 | 15,574.00 |
| 412 | 365 56,800.00 | 56,949.99 | 601.00 | 15,626.00 |
| 413 | $366-56,950.00$ | 57,099.99 | 603.00 | 15,678.00 |
| 414 | $367-57,100.00$ | 57,249.99 | 604.00 | 15,704.00 |
| 415 | $368-57,250.00$ | 57,399.99 | 606.00 | 15,756.00 |
| 416 | $36957,400.00$ | 57,549.99 | 607.00 | 15,782.00 |
| 417 | $370-57,550.00$ | 57,699.99 | 608.00 | 15,808.00 |
| 418 | $371-57,700.00$ | 57,849.99 | 611.00 | 15,886.00 |
| 419 | 372 57,850.00 | 57,999.99 | 612.00 | 15,912.00 |
| 420 | 373 58,000.00 | 58,149.99 | 614.00 | 15,964.00 |
| 421 | 374 58,150.00 | 58,299.99 | 615.00 | 15,990.00 |
| 422 | $375-58,300.00$ | 58,449.99 | 617.00 | 16,042.00 |

Eng CS for SB 841

| 423 | 376 58,450.00 58,599.99 | 619.00 | 16,094.00 |
| :---: | :---: | :---: | :---: |
| 424 | 377 58,600.00 58,749.99 | 620.00 | 16,120.00 |
| 425 | 378 58,750.00 58,899.99 | 622.00 | 16,172.00 |
| 426 | 379 58,900.00 59,049.99 | 623.00 | 16,198.00 |
| 427 | 380 59,050.00 59,199.99 | 625.00 | 16,250.00 |
| 428 | $381-59,200.00-59,349.99$ | 626.00 | 16,276.00 |
| 429 | 382 59,350.00 59,499.99 | 628.00 | 16,328.00 |
| 430 | 383 59,500.00 59,649.99 | 630.00 | 16,380.00 |
| 431 | 384 59,650.00 59,799.99 | 631.00 | 16,406.00 |
| 432 | 385 59,800.00 59,949.99 | 633.00 | 16,458.00 |
| 433 | 386 59,950.00 60,099.99 | 634.00 | 16,484.00 |
| 434 | 387 60,100.00 60,249.99 | 636.00 | 16,536.00 |
| 435 | 388 60,250.00 60,399.99 | 638.00 | 16,588.00 |
| 436 | 389 60,400.00 60,549.99 | 639.00 | 16,614.00 |
| 437 | $390-60,550.00$-60,699.99 | 641.00 | 16,666.00 |
| 438 | 391 60,700.00 60,849.99 | 642.00 | 16,692.00 |
| 439 | 392 60,850.00 60,999.99 | 644.00 | 16,744.00 |
| 440 | 393 61,000.00 61,149.99 | 645.00 | 16,770.00 |
| 441 | 394 61,150.00 61,299.99 | 647.00 | 16,822.00 |
| 442 | $395-61,300.00-61,449.99$ | 649.00 | 16,874.00 |
| 443 | 396 61,450.00 61,599.99 | 650.00 | 16,900.00 |
| 444 | 397 61,600.00 61,749.99 | 652.00 | 16,952.00 |
| 445 | 398 61,750.00 61,899.99 | 653.00 | 16,978.00 |
| 446 | 399 61,900.00 62,049.99 | 655.00 | 17,030.00 |
| 447 | $400-62,050.00$ - $62,199.99$ | 657.00 | 17,082.00 |
| 448 | $401-62,200.00$ - $62,349.99$ | 658.00 | 17,108.00 |

Eng CS for SB 841

| 402 | $62,350.00$ | $62,499.99$ | 660.00 | $17,160.00$ |
| :--- | :--- | :--- | :--- | :--- |
| 403 | $62,500.00$ | $62,649.99$ | 661.00 | $17,186.00$ |
| 404 | $62,650.00$ | and over | 662.00 | $17,212.00$ |

(a) For purposes of this article "average weekly wage" is defined as $1 / 52$ nd of an individual's total base period wages from covered employment. For individuals with base period wages of $\$ 53,000$ or more, the average weekly wage shall be computed as $1 / 52$ nd of $\$ 53,000$.
(b) For all valid unemployment compensation claims submitted, the weekly benefit rate shall be calculated as follows:
(1) Throughout the first four-week period of benefits paid, the weekly benefit rate shall be 70 percent of the individual's average weekly wage rounded to the next lowest multiple of \$1.
(2) Throughout the second four-week period of benefits paid, the weekly benefit rate shall be 65 percent of the individual's average weekly wage rounded to the next lowest multiple of $\$ 1$.
(3) Throughout the third four-week period of benefits paid, the weekly benefit rate shall be 60 percent of the individual's average weekly wage rounded to the next lowest multiple of $\$ 1$.
(4) Throughout the fourth four-week period of benefits paid, the weekly benefit rate shall be 55 percent of the individual's average weekly wage rounded to the next lowest multiple of $\$ 1$.
(5) Throughout the fifth four-week period of benefits paid, the weekly benefit rate shall be 50 percent of the individual's average weekly wage rounded to the next lowest multiple of $\$ 1$.
(6) Throughout the sixth four-week period of benefits paid, the weekly benefit rate shall be 45 percent of the individual's average weekly wage rounded to the next lowest multiple of \$1.
(c) The maximum benefit shall be total potential benefits payable as determined by $\$ 21 \mathrm{~A}$ -6-10(b).
(d) An individual who is totally unemployed but earns in excess of $\$ 60$ as a result of odd job or subsidiary work or is paid a bonus in any benefit week, shall be paid benefits for such week in accordance with the provisions of this chapter pertaining to benefits for partial unemployment.

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(e) If a balance of benefits remains after an individual receives 24 weeks of unemployment benefits, due to partial unemployment as defined in $\$ 21 \mathrm{~A}-6-11$, the individual may receive benefit payments at the same weekly benefit rate as the most recent week, until the maximum benefit balance is exhausted.
(f) The right of an employee to receive benefits shall not be prejudiced, nor the amount thereof be diminished by reason of failure by an employer to pay either the wages earned by the employee or the contribution due on such wages.

## ARTICLE 6A. EXTENDED BENEFITS PROGRAM.

## §21A-6A-4. Weekly extended benefit amount.

The weekly extended benefit amount payable to an individual for a week of total unemployment in his eligibility period shall be an amount equal to the weekly benefit payable to him the eligible individual during his the first four weeks of the applicable benefit year: Provided, That for any week during a period in which federal payments to states under section 204 of the Federal-State Extended Unemployment Compensation Act of 1970 are reduced under an order issued under section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985, the weekly extended benefit amount payable to an individual for a week of total unemployment in his eligibility period shall be reduced by a percentage equivalent to the percentage of the reduction in the federal payment. Such reduced weekly extended benefit amount, if not a full dollar amount, shall be rounded to the nearest lower full dollar amount.

## §21A-6A-5. Total extended benefit amount.

The total extended benefit amount payable to an eligible individual with respect to his or her applicable benefit year shall be the least of the following amounts:
(1) Fifty percent of the total amount of regular benefits which were payable to him or her under this chapter in his or her applicable benefit year;
(2) Thirteen times his or her weekly benefit amount which was payable to him or her under this chapter during the first four weeks of total unemployment in the applicable benefit

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year: Provided, That an individual filing for extended benefits through the interstate benefit payment plan and residing in a state where an extended benefit period is not in effect shall be limited to payment for only the first two weeks of such extended benefits: Provided, however, That during any fiscal year in which federal payments to states under section 204 of the Federal-State Extended Unemployment Compensation Act of 1970 are reduced under an order issued under section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985, the total extended benefit amount payable to an individual with respect to his or her applicable benefit year shall be reduced by an amount equal to the aggregate of the reductions under section four, article six-a of this chapter in the weekly amounts paid to the individual.
(3)(A) For weeks beginning in a high unemployment period, subdivision (1) of this section shall be applied by substituting 80 percent for 50 percent, and subdivision (2) of this section shall be applied by substituting 20 for 13.
(B) For the purposes of this article, the term "high unemployment period" means any period during which the provisions of subdivision (3), section one of this article would result in a "state >on' indicator" if subdivision (3), section one of this article were applied by substituting eight percent for six and one-half percent.

## ARTICLE 6B. SHORT TIME COMPENSATION PROGRAM.

## §21A-6B-6. Benefits.

(a) The short-time compensation weekly benefit amount shall be the product of the regular weekly unemployment compensation amount for a week the first four weeks of total unemployment as defined in §21A-6-10 multiplied by the percentage of reduction in the individual's usual weekly hours of work.

