

CHAPTER 73

UNEMPLOYMENT COMPENSATION

S. F. 116

AN ACT to amend chapter ninety-six (96), code 1946, and Senate File 195, Acts Fifty-second General Assembly, relating to unemployment compensation and unemployment benefits; to increase the maximum amount to be paid to employees; to change certain contribution rates to be paid by employers, and to redefine "partially unemployed".

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section ninety-six point three (96.3), Code 1946, is
2 hereby amended by striking from line seven (7) of subsection four (4)
3 and also from line six (6) of subsection five (5) the word "eighteen"
4 and inserting in lieu thereof the word "twenty".

1 SEC. 2. Section ninety-six point four (96.4), Code 1946, is hereby
2 amended by striking from line three (3) of subsection five (5) the
3 word "eighteen" and inserting in lieu thereof the word "twenty".

1 SEC. 3. Section ninety-six point seven (96.7), Code 1946, is hereby
2 amended by striking subparagraph two (2) of paragraph d. of sub-
3 section three (3) and inserting in lieu thereof the following:

4 "(2) Nine-tenths of one percent, if such excess equals or exceeds
5 ten percent but is less than twelve and one-half percent of his average
6 annual pay roll.

7 "(3) Forty-five hundredths of one percent, if such excess equals or
8 exceeds twelve and one-half percent but is less than fifteen percent
9 of his average annual pay roll.

10 "(4) If such excess exceeds fifteen percent of his average annual
11 pay roll, then no contribution shall be required.

12 "(5) If the total of contributions, paid for all past periods or for
13 the past sixty consecutive calendar months, whichever period is more
14 advantageous to such employer for the purposes of this paragraph,
15 is less than the total benefits charged against such account during the
16 same period, his rate shall be three and six-tenths percent."

1 SEC. 4. Section ninety-six point nineteen (96.19), Code 1946, is
2 hereby amended by striking paragraph b. of subsection ten (10) and
3 inserting in lieu thereof the following:

4 "b. An individual shall be deemed partially unemployed in any week
5 in which, while employed at his then regular job, he works less than
6 the regular full-time week and in which he earns less than his weekly
7 benefit amount plus three dollars."

8 "c. An individual shall be deemed 'partially unemployed' in any
9 week in which he, having been separated from his regular job, earns
10 at odd jobs less than his weekly benefit amount plus three dollars."

1 SEC. 5. Amend section ninety-six point four (96.4), Code 1946, by
2 striking from line three (3) in subsection four (4) the words "two
3 weeks" and inserting in lieu thereof the words "one week".

1 SEC. 6. Amend section ninety-six point three (96.3), Code 1946,
2 by striking from lines fourteen (14) and fifteen (15) of subsection
3 five (5) the words "one hundred thirty dollars" and inserting in lieu
4 thereof the words "one hundred fifty dollars".

5 Also amend section ninety-six point seven (96.7), Code 1946, as
 6 amended by Senate File 195,* Acts of the Fifty-second General As-
 7 sembly, by striking from lines fourteen (14) and fifteen (15)** of
 8 section two (2) of said Act the words and figures "one hundred thirty
 9 dollars (\$130.00)" and inserting in lieu thereof the words "one hundred
 10 fifty dollars".

1 SEC. 7. The provisions of this Act shall be applicable beginning
 2 with the quarter commencing July 1, 1947.

Approved April 30, 1947.

*Chapter 74.

**Line 12 of enrolled act probably intended.

CHAPTER 74

Referred to in chapter 73.

EMPLOYMENT SECURITY

S. F. 195

AN ACT to amend the law as it appears in chapter ninety-six (96), code, 1946, relating to the Iowa employment security act; and section ninety-six point seven (96.7) of said chapter, relating to the payment of contributions by employers, the manner of keeping accounts with employers and charging to such accounts benefits paid to eligible individuals, and the determination of the employer's rate of contribution; also section ninety-six point eight (96.8), relating to the termination of coverage of said employers; also section ninety-six point nineteen (96.19), relating to the definition of the terms "annual payroll", "benefit year" and "taxable wages", and providing for the coverage under the Iowa employment security act of any employer who is an employer under the federal act; and for the repeal of all acts, or parts of acts, inconsistent with the provisions of this act.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That the law as it appears in section ninety-six point
 2 seven (96.7), Code, 1946, be amended by striking therefrom all of
 3 said subsection one (1), and inserting in lieu thereof the following:

4 "1. Payment. A. On and after July 1, 1936, contributions shall
 5 accrue on all taxable wages paid by an employer for insured work.

6 "b. Such contributions shall become due and be paid to the com-
 7 mission for the fund at such times and in such manner as the com-
 8 mission by regulation prescribes.

9 "c. In the payment of any contribution the fractional part of a cent
 10 shall be disregarded unless it amounts to one-half cent or more in
 11 which case it shall be increased to one (1) cent.

12 "d. Contributions required from an employer shall not be deducted
 13 in whole or in part from the wages paid to individuals in his employ."

1 SEC. 2. Amend the law as it appears in section ninety-six point
 2 seven (96.7), subsection three (3), Code, 1946, by striking all of
 3 paragraph (a), and inserting in lieu thereof the following:

4 "a. 1. The commission shall maintain a separate account for each
 5 employer and shall credit his account with all contributions which
 6 he has paid or which have been paid on his behalf.

7 "2. Benefits paid to an eligible individual shall be charged against