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SENATE FILE 213
BY JENSEN, RENSINK, HESTER,
VANDE HOEF, GENTLEMAN, TIEDEN,
TAYLOR, FUHRMAN, GOODWIN,
CORNING, LIND, and NYSTROM

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to unemployment compensation by permanently
2 setting the amount of taxable wages, and by making the one-
3 week waiting period permanent.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SF 213

1 Section 1. Section 96.19, subsection 20, Code 1987, is
2 amended to read as follows:

3 20. "TAXABLE WAGES". For-the-purposes-of-section-96.7,
4 subsections-1-and-2-and-for-the-period-beginning-January-1,
5 1972-and-ending-December-31, 1977, taxable wages shall not
6 include that part of remuneration which, after remuneration
7 equal to four thousand two hundred dollars has been paid in a
8 calendar year to an individual by an employer or the
9 employer's predecessor with respect to employment during any
10 calendar year, is paid to such individual by such employer
11 during such calendar year unless that part of the remuneration
12 is subject to a tax under a federal law imposing a tax against
13 which credit may be taken for contributions required to be
14 paid into a state unemployment fund, except that for the
15 calendar years 1976 and 1977 the remuneration figure shall be
16 six thousand dollars.

17 For the purposes of this subsection, the term "employment"
18 includes service constituting employment under any
19 unemployment compensation law of another state provided such
20 other state will consider service performed in Iowa in
21 determining the contribution base.

22 For the calendar year beginning January 1, 1978, and each
23 subsequent calendar year, taxable "Taxable wages" means wages
24 upon which an employer shall be is required to contribute
25 based upon remuneration which has been paid in a calendar year
26 to an individual by an the employer or the employer's
27 predecessor with respect to employment during any the calendar
28 year shall be, and is equal to the greater of the following:

29 a. Sixty-six-and-two-thirds-percent-of-the-statewide
30 average-annual-wage-paid-to-employees-in-insured-work-rounded
31 to-the-next-highest-multiple-of-one-hundred-dollars-based-upon
32 the-calculation-made-during-the-previous-calendar-year-used-to
33 determine-the-maximum-weekly-benefit-amount, or Eleven
34 thousand dollars.

35 b. That portion of remuneration subject to a tax under a