

SIFTING COMMITTEE

JUN 14 1975

Sen.

6/18/75, Pass 6/18

HOUSE FILE

916

By CONNORS, DRAKE and BYERLY

Passed House, Date 6-17-75 (2605)

Passed Senate, Date 6-18-75 (2175)

Vote: Ayes 18

Nays 28

Vote: Ayes 34

Nays 14

Approved 6 - 30

Motion to reconsider rec 17 (2606)

A BILL FOR

1 An Act relating to employment security.

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

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1 Section 1. Section ninety-six point seven (96.7), subsec-
2 tion three (3), paragraph e, Code 1975, as amended by Senate
3 File four hundred eighty-five (485), section fourteen (14),
4 as enacted by the Sixty-sixth General Assembly, is amended
5 by striking paragraph e and inserting in lieu thereof the
6 following:

7 e. Notwithstanding any other provisions of this Act, on
8 and after January 1, 1977 no employer's rate shall be less
9 than two point seven percent with respect to any calendar
10 quarter unless the total assets of the fund, excluding contri-
11 butions not yet paid, as of the first day of such calendar
12 quarter exceed the total benefits paid from the fund within
13 the first four of the last five complete calendar quarters
14 immediately preceding the first day of such calendar quarter;
15 and no employer's rate shall be less than one point eight
16 percent with respect to any calendar quarter unless the total
17 assets of the fund, excluding contributions not yet paid,
18 as of the first day of such calendar quarter exceeds an amount
19 equal to twice the amount of total benefits paid from the
20 fund within the first four of the last five complete calendar
21 quarters immediately preceding the first day of such calendar
22 quarter.

23 Sec. 2. Section ninety-six point seven (96.7), Code 1975,
24 is amended by adding the following new subsection:

25 NEW SUBSECTION. The commission shall with respect to the
26 calendar year 1976, levy a temporary emergency tax on all
27 contributing employers by increasing by seven-tenths of one
28 percent the contribution rate provided by this section.

29 Sec. 3. Section ninety-six point nineteen (96.19), sub-
30 section twenty-one (21), Code 1975, is amended to read as
31 follows:

32 21. "TAXABLE WAGES". For the purposes of section 96.7,
33 subsections 1 and 2 and subsequent to December 31, 1971, tax-
34 able wages shall not include that part of remuneration which,
35 after remuneration equal to four thousand two hundred dollars

1 has been paid in a calendar year to an individual by an em-
2 ployer or his predecessor with respect to employment during
3 any calendar year, is paid to such individual by such employer
4 during such calendar year unless that part of the remuneration
5 is subject to a tax under a federal law imposing a tax against
6 which credit may be taken for contributions required to be
7 paid into a state unemployment fund, except that for the
8 calendar year 1976 the remuneration figure shall be six thou-
9 sand dollars.

10 For the purposes of this subsection, the term "employment"
11 includes service constituting employment under any unemploy-
12 ment compensation law of another state provided such other
13 state will consider service performed in Iowa in determining
14 the contribution base.

15 EXPLANATION

16 This bill places a moratorium on emergency triggers until
17 January 1, 1977, and levies a seven-tenths of one percent
18 emergency tax on all contributing employers, and raises the
19 taxable wage base to six thousand dollars for the calendar
20 year 1976.

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House File 916

H-4322

1 Amend House File 916 as follows:

2 1. Page 1, by inserting before line 1, the
3 following:

4 "Section 1. Section ninety-six point three (96.3),
5 subsection four (4), Code 1975, as amended by Senate
6 File four hundred eighty-five (485), section two (2),
7 as enacted by the Sixty-sixth General Assembly, is
8 amended to read as follows:

9 4. DETERMINATION OF BENEFITS. With respect to
10 benefit years beginning on or after July 1, 1975 or
11 before January 1, 1977, an eligible individual's
12 weekly benefit amount for a week of total unemployment
13 shall be an amount equal to one-twentieth of his total
14 wages in insured work paid during that quarter of
15 his base period in which such total wages were highest,
16 subject to the following limitation: The commission
17 shall determine annually a maximum weekly benefit
18 amount by computing ~~sixty-six-and-two-thirds~~ sixty-
19 two percent of the statewide average weekly wage paid
20 to employees in insured work which shall be effective
21 the first day of the first full week in July. Such
22 maximum weekly benefit amount, if not a multiple of
23 one dollar shall be rounded to the higher multiple
24 of one dollar.

25 For the purposes of this subsection statewide
26 average weekly wage means the amount computed by the
27 commission at least once a year on the basis of the
28 aggregate amount of wages reported by employers in
29 each preceding twelve-month period ending on December
30 ~~31~~ thirty-first and divided by the figure that results
31 from ~~fifty-two~~ times the average of mid-month employ-
32 ment reported by employers for the same period. In
33 determining the aggregate amount of wages paid
34 statewide, the commission shall disregard any
35 limitation on the amount of wages subject to
36 contributions under state law."

37 2. By renumbering the remaining sections.

H-4322 FILED, LOST (2602) BY WELDEN of Hardin
JUNE 17, 1975 KREAMER of Polk
VARLEY of Adair

H-4328

1 Amend House File 916 as follows:

2 1. Page 1, by inserting before line 1, the
3 following:

4 "Section 1. Section ninety-six point three (96.3),
5 subsection four (4), Code 1975, as amended by Senate
6 File four hundred eighty-five (485), section two (2),
7 as enacted by the Sixty-sixth General Assembly, is
8 amended to read as follows:

9 4. DETERMINATION OF BENEFITS. With respect to
10 benefit years beginning on ~~or-after~~ July 1, 1975 or
11 before January 1, 1977, an eligible individual's
12 weekly benefit amount for a week of total unemployment
13 shall be an amount equal to one-twentieth of his total
14 wages in insured work paid during that quarter of
15 his base period in which such total wages were highest,
16 subject to the following limitation: The commission
17 shall determine annually a maximum weekly benefit
18 amount by computing ~~sixty-six-and-two-thirds~~ sixty-
19 two percent of the statewide average weekly wage paid
20 to employees in insured work which shall be effective
21 the first day of the first full week in July and
22 remain in effect until June 30, 1976 only. Such
23 maximum weekly benefit amount, if not a multiple of
24 one dollar shall be rounded to the higher multiple
25 of one dollar.

26 For the purposes of this subsection statewide
27 average weekly wage means the amount computed by the
28 commission at least once a year on the basis of the
29 aggregate amount of wages reported by employers in
30 each preceding twelve-month period ending on December
31 31 thirty-first and divided by the figure that results
32 from fifty-two times the average of mid-month employ-
33 ment reported by employers for the same period. In
34 determining the aggregate amount of wages paid
35 statewide, the commission shall disregard any
36 limitation on the amount of wages subject to
37 contributions under state law."

38 2. By renumbering the remaining sections.

H-4328 FILED, LOST (2603) BY SCHROEDER of Pottawattamie
JUNE 17, 1975 *Reuben German*

House File 916

H-4329

1 Amend House File 916 as follows:

2 1. Page 1, by striking line 13 and inserting
3 in lieu thereof the following: "the last preceding
4 calendar year".

5 2. Page 1, by striking from lines 20 and 21 the
6 words "the first four of the last five complete
7 calendar quarters" and inserting in lieu thereof the
8 words "the last preceding calendar year".

H-4329 FILED, WITHDRAWN (2604) BY EGENES of Story
JUNE 17, 1975

HOUSE FILE 916

S-4267

1 Amend House File 916 as follows:

2 1. Page 1, by inserting before line 1, the
3 following:

4 "Section 1. Section ninety-six point three (96.3),
5 subsection four (4), Code 1975, as amended by Senate
6 File four hundred eighty-five (485), section two (2),
7 as enacted by the Sixty-sixth General Assembly, is
8 amended to read as follows:

9 4. DETERMINATION OF BENEFITS. With respect to
10 benefit years beginning on ~~ex-after~~ July 1, 1975 or
11 before January 1, 1977, an eligible individual's
12 weekly benefit amount for a week of total unemployment
13 shall be an amount equal to one-twentieth of his total
14 wages in insured work paid during that quarter of
15 his base period in which such total wages were highest,
16 subject to the following limitation: The commission
17 shall determine annually a maximum weekly benefit
18 amount by computing ~~sixty-six-and-two-thirds~~ sixty-
19 two percent of the statewide average weekly wage paid
20 to employees in insured work which shall be effective
21 the first day of the first full week in July. Such
22 maximum weekly benefit amount, if not a multiple of
23 one dollar shall be rounded to the higher multiple
24 of one dollar.

25 For the purposes of this subsection statewide
26 average weekly wage means the amount computed by the
27 commission at least once a year on the basis of the
28 aggregate amount of wages reported by employers in
29 each preceding twelve-month period ending on December
30 ~~34~~ thirty-first and divided by the figure that results
31 from ~~fifty-two~~ times the average of mid-month employ-
32 ment reported by employers for the same period. In
33 determining the aggregate amount of wages paid
34 statewide, the commission shall disregard any
35 limitation on the amount of wages subject to
36 contributions under state law."

37 2. By renumbering the remaining sections.

S-4267 FILED ^{adopted 6/18} RECONSIDERED, BY CALVIN O. HULTMAN
JUNE 18, 1975 & LOST (2174)

H-4315

1 Amend House File 916 by adding after line 28 on
 2 page 1 the following new paragraph:
 3 "The commission shall, with respect to the calen-
 4 dar year 1976, levy a temporary emergency tax of
 5 \$20.00 per employee on all non-contributing employ-
 6 ers such as the state and its political subdivisions
 7 and non-profit organizations covered by this chapter."

H-4315 FILED, LOST (2605) BY WELDEN of Hardin
 JUNE 17, 1975

H-4316

Amend House File 916 as follows:
 1 1. Page 1, by striking all of lines 23
 2 through 35.
 3 2. Page 2, by striking all of lines 1
 4 through 14.
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H-4316 FILED, LOST (2604) BY WEST of Marshall
 JUNE 17, 1975

S-4270

1 Amend House File 916 by striking everything after
 2 the enacting clause and inserting in lieu thereof the
 3 following:
 4 "Section 1. Section ninety-six point seven
 5 (96.7), subsection three (3), paragraph e, Code 1975,
 6 as amended by Senate File four hundred eighty-five
 7 (485), section fourteen (14), as enacted by the sixty-
 8 sixth General Assembly, is amended by striking para-
 9 graph e and inserting in lieu thereof the following:
 10 e. The contribution rates as herein stated shall
 11 be increased 50% for the period of three months com-
 12 mencing July 1 of any year after June 30, 1975 whenever
 13 the unemployment trust fund account of the state is
 14 less than \$70 million at the beginning of such three
 15 month period. The contribution rates shall remain at
 16 such amount for each succeeding three month period
 17 until said unemployment trust fund account is equal
 18 to or exceeds \$110 million at the beginning of the
 19 three month period in which event the said contribu-
 20 tion rates shall revert to the rates herein stated."

*Bad Copy
 See in journal
 P. 2171*

S-4270 FILED & LOST (2171) BY DALE L. TIEDEN
 JUNE 18, 1975

HOUSE FILE 916

S-4271

1 Amend House File 916 as amended and passed by the
 2 House as follows:
 3 1. Page 1, by striking all of lines 23 through
 4 35.
 5 2. Page 2, by striking all of lines 1 through
 6 14.

S-4271 FILED & LOST (2173) BY ELIZABETH R. MILLER
 JUNE 18, 1975

HOUSE FILE 916

S-4273

1 Amend House File 916, as passed by the House, as
2 follows:

3 1. Page 1, after line 22, by inserting the
4 following new section:

5 "Sec. _____. Section ninety-six point seven (96.7),
6 subsection one (1), paragraph d, is amended by striking
7 the paragraph and inserting in lieu thereof the
8 following:

9 d. Contributions required from an employer shall
10 not be deducted in whole from the wages paid to
11 individuals in his employ."

12 2. Page 1 by inserting after line 28, the following
13 new section:

14 "Sec. _____. Section ninety-six point seven (96.7),
15 Code 1975, is amended by adding the following new
16 subsection:

17 NEW SUBSECTION. The commission shall with respect
18 to the calendar year 1976, levy a temporary emergency
19 tax of one-half percent payable by employees on their
20 base salary or wage."

21 3. By renumbering the remaining sections.

S-4273 FILE & LOST (2/75)
JUNE 18, 1975

BY CALVIN O. HULTMAN