

1 SEC. 3. This act being deemed of immediate importance shall be
 2 in full force and effect from and after its passage and publication
 3 in the Traer Star Clipper, a newspaper published at Traer, Iowa,
 4 and in the Fairfield Daily Ledger, a newspaper published at Fairfield,
 5 Iowa.

Approved January 28, 1943.

I hereby certify that the foregoing act was published in the Traer Star Clipper, Traer, Ia., February 5, 1943, and the Fairfield Daily Ledger, Fairfield, Ia., February 6, 1943.
 WAYNE M. ROPES, *Secretary of State.*

CHAPTER 71

UNEMPLOYMENT COMPENSATION

S. F. 379

AN ACT to amend section fifteen hundred fifty-one and thirteen hundredths (1551.13), code, 1939, as amended, relating to contributions for unemployment compensation; to provide for war risk contributions on the payrolls of employers; to provide the manner in which the commission shall determine the contribution rates on certain employers for the periods from July 1, 1943 to and including December 31, 1945; and to provide the rate of contribution based upon increased payrolls.

WHEREAS, we are now in an all-out war;

AND WHEREAS, war time expansion of industry and insured employment has increased the payrolls of many employers substantially over their payrolls for the year 1940 with a corresponding increase in the potential post-war benefit liabilities against the pooled fund in reserve for the payment of benefits;

AND WHEREAS, unless corrected such condition would endanger the post-war solvency of the pooled fund out of which benefits are paid and would require higher contribution rates to be collected from employers generally during post-war years;

AND WHEREAS, many employers who have increased their payrolls many times are now paying less than the standard rate of 2.7% ;

AND WHEREAS, the pooled fund should be built up to meet the post-war needs and to avoid the post-war increases of contribution rates;

The legislature, therefore, declares that for the purpose of insuring adequate funds to meet post-war unemployment claims, and to more nearly equalize contribution rates according to the hazards imposed because of war efforts, the enactment of this measure is required.

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

1 SECTION 1. Section fifteen hundred fifty-one and thirteen hun-
 2 dredths (1551.13), Code of 1939, as amended, be and the same is hereby
 3 amended by adding thereto after subsection C-6 another subsection to
 4 be subsection C-7 as follows:

5 "7 (a) The provisions of this subsection shall become effective on
 6 the 1st day of July 1943, and shall apply, for the relevant contribution
 7 period, to each employer whose payroll for the year ending on the rele-

8 vant computation date exceeds by one hundred percent (100%) or
9 more his payroll for the calendar year 1940.

10 (b) The commission shall first determine as to each employer as of
11 December 31, 1942 computation date, whether this subsection applies
12 to him for the six months period starting July 1, 1943, and at what rate
13 he shall contribute hereunder on his payroll for that contribution pe-
14 riod. Thereafter the Commission shall determine as to each employer,
15 as of each subsequent computation date, whether this subsection
16 applies to him and at what rate he shall contribute hereunder on his
17 payroll for the ensuing year.

18 (c) Each such employer's contribution rate under this subsection,
19 on his payroll for the relevant contribution period, shall be the rate
20 shown by the following schedule on that line which includes the reserve
21 percentage his account had on the relevant computation date, and in
22 that column which includes the percentage by which his payroll for the
23 year ending on the relevant computation date exceeds his payroll for
24 the calendar year 1940.

25 (d)

SCHEDULE

Percent of Increase in Payroll, for Year
Ending on 'Computation Date', over
1940 payroll

Line	Reserve Per- centage (as of 'computa- tion date')	100%	150%	200%	300%	400%	400%
		but less than 150%	but less than 200%	but less than 300%	but less than 400%	but less than 400%	or more
35	1. Under 4%	3.5%	4.0%	4.5%	5.0%	5.0%	5.0%
36	2. 4% but less than 6%	3.0%	3.5%	4.0%	4.5%	5.0%	5.0%
37	3. 6% but less than 8%	2.7%	3.0%	3.5%	4.0%	4.5%	4.5%
38	4. 8% but less than 10%	2.7%	2.7%	3.0%	3.5%	4.0%	4.0%
39	5. 10% but less than 12%	2.7%	2.7%	2.7%	3.0%	3.0%	3.0%
40	6. 12% but less than 14%	2.7%	2.7%	2.7%	2.7%	3.0%	3.0%
41	7. over 14%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%

42 (e) This subsection also applies, in the case of any employer who
43 becomes newly subject to this chapter after 1942, to his first year of
44 coverage under this chapter.

45 (f) In applying this subsection to any employer who has no payroll
46 (covered by this chapter) in the calendar year 1940 his contribution
47 rate shall be determined by the last column in the above schedule.

48 (g) This subsection shall not apply for the relevant contribution
49 period to any employer who was subject to this chapter on the relevant
50 computation date but whose payroll for the year ending on that date
51 was below thirty thousand dollars (\$30,000), nor to any employer, not
52 thus subject, whose payroll for his first year of coverage under this
53 chapter was below thirty thousand dollars (\$30,000), unless it is fi-
54 nally determined that the application of this paragraph would invali-
55 date this subsection.

56 (h) The term 'reserve percentage' as used in this subsection shall
57 refer to the status of an employer's account as finally determined by
58 the commission under the provisions of section fifteen hundred fifty-
59 one and thirteen hundredths (1551.13), and shall be that percentage
60 that the balance of contributions credited to the employer's account as

61 of the computation date is of the employer's annual payroll for the pre-
62 ceding calendar year.

63 (i) The provisions of this sub-section shall apply only to the excess
64 of pay-roll of the employer over his pay roll for 1940. In addition to
65 the contribution provided for under this sub-section, the employer
66 shall pay contributions on an amount equal to his payroll for 1940,
67 calculated at the rate provided for in subsections four and five of this
68 section."

1 SEC. 2. The provisions of this act shall be and remain in full force
2 and effect from its effective date on July 1, 1943 to and including De-
3 cember 31, 1945.

1 SEC. 3. This act being deemed of immediate importance shall be in
2 full force and effect on the above date, and shall be published in the
3 Hamburg Reporter, a newspaper published at Hamburg, Iowa, and in
4 the Essex Independent, a newspaper published at Essex, Iowa.

Approved April 15, 1943.

I hereby certify that the foregoing act was published in the Hamburg Reporter, Ham-
burg, Ia., April 29, 1943, and the Essex Independent, Essex, Ia., April 22, 1943.

WAYNE M. ROPES, *Secretary of State.*

CHAPTER 72

UNEMPLOYMENT COMPENSATION

H. F. 21*

AN ACT to amend section fifteen hundred fifty-one and thirteen hundredths (1551.13),
code, 1939, as amended, relating to rate of contribution and method of determining
rate, and providing for right of appeal by employer; amending chapter one hundred
three (103) of the acts of the Forty-ninth General Assembly of Iowa, relating to
the computation and assessments of contributions and procedure by which the em-
ployer may protest such assessments, and appeals from such assessments to the
commission and to the court.

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

1 SECTION 1. That subsection C of section fifteen hundred fifty-one
2 and thirteen hundredths (1551.13), Code, 1939, be and the same is
3 hereby amended by adding after paragraph five (5) of said subsec-
4 tion another paragraph to read as follows:

5 "6. Based upon the formula above provided in this section the
6 commission shall fix the rate of contribution for each employer. The
7 commission shall notify the employer of the rate so fixed. An
8 employer may appeal to the commission for a revision of the rate of
9 contribution so fixed within thirty days from the date of the notice
10 to such employer. The commission after such hearing may set aside
11 its former determination or modify it and may grant the employer a
12 new rate of contribution. The commission shall notify the employer
13 of this determination by registered mail. From this determination
14 the employer may appeal to the district court for further hearing.

*Note: H. F. 21 repealed by H. F. 499, 50th G. A. See chapter 73.