

## CHAPTER 61

## UNEMPLOYMENT COMPENSATION

## H. F. 265

AN ACT to amend sections ninety-six point three (96.3) and ninety-six point seven (96.7), Code 1950, relating to unemployment compensation, so as to increase weekly benefit amounts, and to reduce certain contribution rates to be paid by employers.

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

1 SECTION 1. Section ninety-six point three (96.3), Code 1950, is  
2 hereby amended by striking from lines seven (7) and eight (8) of  
3 subsection four (4), the words "twenty-two dollars and fifty cents"  
4 and inserting in lieu thereof the words "twenty-six dollars".

1 SEC. 2. Section ninety-six point seven (96.7), Code 1950, is hereby  
2 amended by striking from paragraph d of subsection three (3), all of  
3 subparagraphs one (1), two (2), three (3), four (4) and five (5)  
4 thereof and inserting in lieu thereof the following:

5 "(1) One and eight-tenths percent, if such excess equals or exceeds  
6 two and one-half percent but is less than five percent of his average  
7 annual payroll.

8 (2) Nine-tenths of one percent, if such excess equals or exceeds  
9 five percent but is less than seven and one-half percent of his average  
10 annual payroll.

11 (3) Forty-five hundredths of one percent, if such excess equals or  
12 exceeds seven and one-half percent but is less than ten percent of his  
13 average annual payroll.

14 (4) If such excess equals or exceeds ten percent of his average an-  
15 nual payroll, then no contributions shall be required.

16 (5) Whenever the unemployment trust fund account of the state  
17 equals or exceeds one hundred ten million dollars the contribution rates  
18 in subparagraphs one (1), two (2) and three (3) hereof shall be re-  
19 duced to and shall remain at fifty percent thereof until said unem-  
20 ployment trust fund account of the state shall have been reduced to  
21 seventy million dollars, in which event the said contribution rates shall  
22 revert to the rates stated in subparagraphs one (1), two (2) and three  
23 (3) hereof."

1 SEC. 3. Interest paid upon the trust fund deposited with the Secre-  
2 tary of the Treasury of the United States under the provisions of  
3 paragraph 2 of section ninety-six point nine (96.9) of this chapter  
4 for any calendar year shall be allocated and credited to and become  
5 a part of each employer's reserve account, said allocation to be made in  
6 the following manner: for the calendar year 1950 and each calendar  
7 year thereafter, the commission shall add and credit to each employer's  
8 reserve account, the percentage of the total interest paid upon the  
9 aggregate of the reserve accounts of all of the employers in the state in  
10 said year that each such employer's individual reserve account bears to  
11 said aggregate reserve account. Said interest shall be credited and  
12 applied in the same manner as a voluntary contribution made by each  
13 such employer.

1 SEC. 4. The contribution rate of every employer commencing with  
2 January 1, 1951 shall be determined on the basis of the schedule of

3 rates stated in section two (2) hereof. If any employer has paid his  
 4 contribution before such determination of his rate for the year 1951  
 5 has been made by the commission, said contribution shall be credited  
 6 to his account and his future contributions shall be adjusted accord-  
 7 ingly, or said contribution shall be refunded if it is determined that no  
 8 contribution is required.

1 SEC. 5. This Act being deemed of immediate importance shall be  
 2 in full force and effect upon its publication in The Lamoni Chronicle, a  
 3 newspaper published at Lamoni, Iowa, and in the Oskaloosa Tribune-  
 4 Press, a newspaper published at Oskaloosa, Iowa.

Approved April 5, 1951.

I hereby certify that the foregoing act was published in The Lamoni Chronicle, La-  
 moni, Iowa, April 12, 1951, and in the Oskaloosa Tribune-Press, Oskaloosa, Iowa, April  
 13, 1951.

MELVIN D. SYNHORST, *Secretary of State.*

## CHAPTER 62

### EMPLOYMENT SECURITY

S. F. 447

AN ACT to amend section ninety-six point seven (96.7), Code 1950, relating to pay-  
 ments charged against an employer.

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

1 SECTION 1. Amend section ninety-six point seven (96.7), sub-  
 2 section three a. two (3-a-(2)), Code of 1950, by adding at the end of said  
 3 section the following: "Provided, that in any case in which a claimant  
 4 to whom such benefits are paid is in the employ of a base period em-  
 5 ployer at the time he is receiving such benefits, and he is receiving the  
 6 same employment from such employer that he received during his  
 7 base period, then no charge of benefits paid to such claimant shall be  
 8 made against the account of such employer."

Approved April 16, 1951.

## CHAPTER 63

### OLD AGE AND SURVIVORS INSURANCE

H. F. 531

AN ACT to amend section ninety-seven point forty-five (97.45), Code 1950, relating  
 to old age and survivors insurance.

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

1 SECTION 1. Section ninety-seven point forty-five (97.45),\* Code  
 2 1950, is hereby amended by striking from subsection two (2) thereof  
 3 all of paragraph (b) and inserting in lieu thereof the following: "(b)  
 4 Any service performed in any calendar quarter in which the remunera-  
 5 tion for such service does not equal or exceed the sum of two hundred

\*Figures added by Code editor; see §3.1, Code 1950.