

MAINE STATE LEGISLATURE

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Major Legislative Changes in The Maine Employment Security Law 1936 to 1984

*50th Anniversary
August 14, 1985*

MAINE DEPARTMENT OF LABOR

PATRICIA M. McDONOUGH
COMMISSIONER OF LABOR

SETH W. THORNTON
EXECUTIVE DIRECTOR
BUREAU OF EMPLOYMENT SECURITY

WALTER I. CLARK
DIRECTOR, UNEMPLOYMENT
COMPENSATION DIVISION

RAYNOLD A. FONGEMIE
DIRECTOR, DIVISION OF ECONOMIC
ANALYSIS AND RESEARCH

**MAJOR LEGISLATIVE CHANGES IN THE
MAINE EMPLOYMENT SECURITY LAW
1936 TO 1984**

A Publication of the Data Systems and Operations Review Section
Division of Economic Analysis and Research

AUGUST 1985

AUGUSTA, MAINE

State of Maine



WHEREAS, this year marks the 50th anniversary of the Unemployment Insurance System nationally and in the State of Maine; and

WHEREAS, the Unemployment Insurance System is a unique federal-state cooperative program of assistance to individuals who are temporarily unemployed through no fault of their own; and

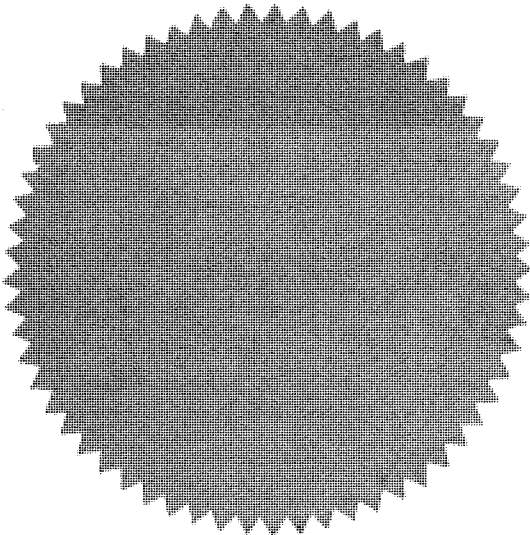
WHEREAS, for fifty years the Unemployment Insurance System has provided benefits to eligible individuals which have eased the burden of unemployment and enabled these individuals to seek and secure new employment; and

WHEREAS, the Unemployment Insurance System is among the most successful government efforts to provide necessary, appropriate and effective assistance to individuals,

NOW, THEREFORE, I, JOSEPH E. BRENNAN, Governor of the State of Maine, do hereby proclaim Wednesday, August 14, 1985 as

UNEMPLOYMENT INSURANCE DAY

throughout the State of Maine in recognition and appreciation of an effective government program which has provided needed assistance to individuals for the past fifty years.



In testimony whereof, I have caused the Great Seal of the State to be hereunto affixed GIVEN under my hand at Augusta this first day of August in the Year of our Lord One Thousand Nine Hundred and Eighty-Five.


JOSEPH E. BRENNAN
Governor


Secretary of State

FOREWARD

The Unemployment Insurance System established by the Social Security Act in 1935 is a cooperative federal-state program designed to counter the negative economic impact of unemployment. Each state enacts legislative requirements within general federal guidelines that address the needs and conditions of the state. As a result no two state laws are alike.

Changes at the state level occur from year-to-year as existing laws are amended or new laws are adopted. The purpose of this publication is to provide a concise summary of the major legislative changes in the Employment Security Law of the State of Maine since its original enactment.

The year 1985 marks the Fiftieth Anniversary of the Unemployment Insurance System, and this publication is being issued in observance of the federal-state cooperative Unemployment Insurance Program.

Patricia M. McDonough
Commissioner
Maine Department of Labor

PREFACE

The federal-state system of unemployment insurance, created in 1935 as part of the Social Security Act, led to the establishment of Maine's unemployment insurance program. The state's first action was to organize the Maine Unemployment Compensation Commission on December 21, 1936. The next year was devoted to staffing the Unemployment Compensation and Employment Service Divisions and preparing for the payment of benefits beginning January 1, 1938.

From these origins, unemployment insurance has been one of Maine's and America's most successful social insurance programs. It has met its major objective of providing short term financial assistance to those who lose their jobs and are able to work, available for work and are actively seeking work. At the same time, the unemployment insurance program has aided the business community by acting as a stabilizer for the economy during periods of high unemployment, thereby mitigating recessionary pressures.

Today, Maine's unemployment insurance program consists of a complex array of provisions which define the types of workers and employers covered; methods of financing; benefits that are payable; and the conditions to be met for payment. These provisions are now referred to as the "Employment Security Law." The following pages contain the significant changes that have taken place since the inception of the Employment Security Law: changes occurring from 1938-1964 are summarized at the beginning of each section followed by a detailed description of the legislative history from 1965-1984. Note that only the more significant changes are listed, especially those having a financial impact. Appendices are included at end of the report which contain some of the key benefit and contribution statistics in both tabular and graphic form.

This publication updates one prepared in 1978 and coincides with the 50th Anniversary of the unemployment insurance system which will take place on August 14, 1985 in Washington D.C. The information in this issue is intended to serve as an informative reference source for legislators, administrative staff, and others interested in the unemployment insurance system.

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SECTION I
BENEFIT PROVISIONS

BENEFIT PROVISIONS

Summary of Benefit Provisions, 1936-1964

Benefits became payable beginning January 1, 1938, which was 24 months after the date when contributions were first accrued (January 1, 1936). The weekly benefit amount was determined to be 50 percent of an individual's full-time weekly wage up to a maximum of \$15. The minimum weekly benefit amount was set at the lesser of \$5 or 3/4 of an individual's full-time weekly wage.

In 1939, it was provided that an individual's weekly benefit amount (WBA) would be based upon earnings during the base period and determined according to a wage class table. At that time, base period wages of \$144 were required to be monetarily eligible for benefits. The maximum amount of benefits payable was originally set at 16 x WBA. The maximum amount rose to 20 x WBA in 1945, 23 x WBA in 1955, and 26 x WBA in 1957.

Detailed Benefit Provisions, 1965-1984

Current Law	Previous Law
<u>Effective September 3, 1965:</u>	
- (1191,3) Holiday pay is not deemed to be wages for weekly benefit purposes.	- (1191,3) Holiday pay was considered wages.
- (1192,3) Removed the requirement that an individual be ineligible for benefits for any week that is recognized as a vacation period or for which the individual has received or is entitled to receive vacation pay.	- (1192,3) Vacation pay was considered disqualifying income.
<u>Effective April 1, 1966:</u>	
- (1043,17,B) A claimant may be eligible for partial benefits for any week of less than full-time work if his wages are not \$5.00 or more in excess of his weekly benefit amount.	- (1043,17,B) Partial benefits were payable only when the claimant's earnings were less than his weekly benefit amount for total unemployment.

Detailed Benefit Provisions, 1965-1984 (continued)

Current Law

- (1191,2) Individual's weekly benefit amount will equal 1/25 of his high quarter earnings, rounded to the nearest dollar, in his base period. It shall not be less than \$10.00 nor more than 50% of the state annual average weekly wage in covered employment, rounded to the nearest dollar, paid in the calendar year preceding June 1st of each year.

- (1191,4) The maximum amount of benefits a person may receive in his benefit year is the lesser of 26 times his weekly benefit amount or 1/3 of the total wages paid for insured work during his base period.

Effective April 1, 1967:

- (1191,5) The minimum amount of benefits payable shall be \$300.00.

Effective April 1, 1970:

- (1191,2) Individual's weekly benefit amount will equal 1/22 of his high quarter wages, rounded to the nearest dollar, paid to him in his base period. It shall be not less than \$10.00 nor more than 52% of the state annual average weekly wage in covered employment, rounded to the nearest dollar, paid in the calendar year preceding June 1st of each year.

Previous Law

- (1191,2) Weekly benefit amount was determined by the following schedule where Column B is the base period earnings, Column C is the weekly benefit amount, and Column D is the maximum amount of benefits payable:

Column A	Column B	Column C	Column D
1. \$ 400.00 up to	\$ 449.99	\$ 9.00	\$234.00
2. 450.00 up to	499.99	10.00	260.00
3. 500.00 up to	599.99	11.00	286.00
4. 600.00 up to	699.99	12.00	312.00
5. 700.00 up to	799.99	13.00	338.00
6. 800.00 up to	899.99	14.00	364.00
7. 900.00 up to	999.99	15.00	390.00
8. 1,000.00 up to	1,099.99	17.00	442.00
9. 1,100.00 up to	1,199.99	18.00	468.00
10. 1,200.00 up to	1,299.99	19.00	494.00
11. 1,300.00 up to	1,399.99	21.00	546.00
12. 1,400.00 up to	1,499.99	22.00	572.00
13. 1,500.00 up to	1,599.99	23.00	598.00
14. 1,600.00 up to	1,699.99	25.00	650.00
15. 1,700.00 up to	1,849.99	26.00	676.00
16. 1,850.00 up to	1,999.99	27.00	702.00
17. 2,000.00 up to	2,149.99	28.00	728.00
18. 2,150.00 up to	2,299.99	29.00	754.00
19. 2,300.00 up to	2,449.99	30.00	780.00
20. 2,450.00 up to	2,599.99	31.00	806.00
21. 2,600.00 up to	2,749.99	32.00	832.00
22. 2,750.00 up to	2,899.99	33.00	858.00
23. 2,900.00 and over		34.00	884.00

- (1191,2) See above schedule.

- (1191,5) No previous provisions other than the minimum amount prescribed in (1191,2) above.

- (1191,2) Weekly benefit amount was equal to 1/25 of high quarter wages, and the maximum weekly benefit amount was equal to 50% of the state annual average weekly wage.

Detailed Benefit Provisions, 1965-1984 (continued)

Current Law	Previous Law
<u>Effective March 24, 1971:</u>	
- (1195,1-8) A permanent program of extended benefits was established in accordance with the provisions of the Federal-State Extended Unemployment Compensation Act of 1970.	- (1195,1-8) No previous provisions.
<u>Effective January 1, 1972:</u>	
- (1191,2) The minimum weekly benefit amount payable to claimants shall be not less than \$12.00.	- (1191,2) The previous minimum weekly benefit amount was \$10.00.
<u>Effective March 25, 1974:</u>	
- (1195,1,L) This amendment enabled Maine to pay benefits for an extended benefit period during calendar year 1974 as provided by federal legislation by allowing the State to disregard the 120% provision for State "on" and "off" indicators.	- (1195,1,L) No previous provisions.
- (1195,1,M) This provided for extended benefits to be paid for any weeks of unemployment beginning February 3, 1974, provided such claims were filed on or before April 12, 1974.	- (1195,1,M) No previous provisions.
<u>Effective October 1, 1975:</u>	
- (1195,1,L) Eliminates the 120% requirement as it relates to the extended benefit trigger for weeks of unemployment beginning before December 31, 1976.	- (1195,1,L) Eliminates the 120% requirement as it relates to the extended benefit trigger for weeks of unemployment beginning before April 1, 1974.
<u>Effective January 1, 1976:</u>	
- (1191,6) This provides for a supplemental weekly benefit for dependents to be paid to individuals who are totally or partially unemployed and otherwise eligible for benefits. Claimants may receive additional weekly benefits of \$5.00 for each eligible dependent, up to 1/2 the weekly benefit amount. Dependents are defined as children under 18, or 18 and over if full-time student or if incapable of earning wages because of mental or physical problems.	- (1191,6) No previous provisions.

Detailed Benefit Provisions, 1965-1984 (continued)

Current Law	Previous Law
<ul style="list-style-type: none">- (1192,3) The able and available for work provisions were amended to provide that an unemployed individual who is not able or available for work due to good cause shall be eligible to receive prorated benefits for that portion of the week during which he was able and available.	<ul style="list-style-type: none">- (1192,3) A claimant was disqualified for the entire week if he was not able and available for any portion of that week.
<u>Effective July 29, 1976:</u>	
<ul style="list-style-type: none">- (1191,6) This amendment requires the denial of the supplemental weekly benefit for dependents when the spouse, who provides some support to the dependent, is working full time.	<ul style="list-style-type: none">- (1191,6) The law prior to July 29, made no mention of the spouse's wages.
<u>Effective January 1, 1977:</u>	
<ul style="list-style-type: none">- (1195,1,E and F) The federal extended benefits "on" and "off" indicator is based on the seasonally adjusted 13-week average insured unemployment rate. An "on" indicator occurs when this rate is 4.5% or more. An "off" indicator occurs when this rate is less than 4.5%.	<ul style="list-style-type: none">- (1195,1,E and F) The federal extended benefit "on" and "off" indicator is based on the seasonally adjusted insured unemployment rate determined for the 3 most recently completed calendar months. An "on" indicator occurs when this rate is 4.5% or more. An "off" indicator occurs when this rate is less than 4.5%.
<u>Effective June 2, 1977:</u>	
<ul style="list-style-type: none">- (1195,1,L) The state trigger is based on the 13-week average insured unemployment rate. An "on" indicator exists when this rate equals or exceeds 5.0%. An "off" indicator exists when this rate is less than 5.0%.	<ul style="list-style-type: none">- (1195,1,L) The state trigger is based on the 13-week average insured unemployment rate. An "on" indicator requires this rate to equal or exceed 4% and this rate must be 20% higher than the average of such rates during the corresponding week of the previous 2 years. An "off" indicator exists when either of the above conditions is not met.
<u>Effective January 1, 1978:</u>	
<ul style="list-style-type: none">- (1191,3) Earnings in excess of \$10.00 are subtracted from the individual's weekly benefit. Individuals who have been unemployed in excess of 4 weeks and become employed less than 40 hours for a period not to exceed 2 consecutive weeks will have their weekly benefit reduced by 50% of the earnings paid that are in excess of \$10.00 up to \$35.00, and 100% of the earnings in excess of \$35.00.	<ul style="list-style-type: none">- (1191,3) Earnings in excess of \$10.00 are subtracted from the individual's weekly benefit.

Detailed Benefit Provisions, 1965-1984 (continued)

Current Law	Previous Law
<u>Effective March 20, 1981:</u>	
- (1195,7) Only the first 2 weeks of extended benefits are to be compensated to interstate claimants effective June 1, 1981; subsequent weeks of unemployment are payable only if an extended benefit period is also in effect in the claimant's state of residence.	- (1195,7) Otherwise eligible claimants received extended benefits if there was an extended benefit period in effect in the liable state. This was regardless of whether there was an extended benefit period in effect in the state where the claim was filed for that week.
<u>Effective September 18, 1981:</u>	
(1191,3) Holiday pay is deemed to be wages.	- (1191,3) Holiday pay was not deemed to be wages for weekly benefit purposes.
<u>Effective September 18, 1981:</u>	
- (1051,7) Recovery of unemployment compensation overpayments through deduction from benefits that may be or become payable to an individual shall be limited to not more than 10 percent of any weekly benefit payment otherwise due the claimant.	- (1051,7) No previous provisions. However, 1051,5 allowed that amounts erroneously paid to individuals may be deducted from any future benefits.
<u>Effective July 13, 1982:</u>	
- (1195,1,L) The optional state trigger is based on the 13-week average insured unemployment rate. An "on" indicator exists when this rate equals or exceeds 6.0 percent. An "off" indicator exists when this rate is less than 6.0 percent.	- (1195,1,L) The optional state trigger was based on the 13-week average insured unemployment rate. An "on" indicator existed when this rate equaled or exceeded 5.0 percent. An "off" indicator existed when this rate was less than 5.0 percent.
<u>Effective July 13, 1982:</u>	
- (1195,1,E and F) The federal extended benefits "on" and "off" indicator is repealed.	- (1195,1,E and F) The federal extended benefits "on" and "off" indicator was based on the seasonally adjusted 13-week average insured unemployment rate. An "on" indicator occurred when this rate was 4.5 percent or more. An "off" indicator occurred when this rate was less than 4.5 percent.
<u>Effective July 13, 1982:</u>	
- (1195,1,L) The state trigger is based on the 13-week average insured unemployment rate. An "on" indicator requires this rate to equal or exceed 5 percent and this rate must be 20 percent higher than the average of such rates during the corresponding week of the previous 2 years. An "off" indicator exists when either of the above conditions is not met.	- (1195,1,L) The state trigger was based on the 13-week average insured unemployment rate. An "on" indicator required this rate to equal or exceed 4 percent and this rate must have been 20 percent higher than the average of such rates during the corresponding week of the previous 2 years. An "off" indicator existed when either of the above conditions was not met.

Detailed Benefit Provisions, 1965-1984 (continued)

Current Law	Previous Law
Effective February 24, 1983:	
- (1191,2) Unemployment compensation, if not an even dollar amount, shall be rounded to the next lower full dollar amount.	- (1191,8) Unemployment compensation, if not an even dollar amount, was rounded to the nearest dollar.
Effective June 24, 1983:	
- (1195,3-A,B) An extended benefits claimant shall not be ineligible for failure to actively engage in seeking work because that individual is on jury duty or hospitalized for treatment of an emergency or a life-threatening condition.	- (1195,3-A,B) No previous provisions.

SECTION II
TAXATION PROVISIONS

TAXATION PROVISIONS

Summary of Taxation Provisions, 1936-1964

At the start of the unemployment insurance program, each employer paid contributions equal to the following percentages of wages payable: (a) 0.9 percent in 1936; (b) 1.8 percent in 1937; and (c) 2.7 percent from 1938-1942. For 1938-1939, all wages were taxable; beginning in 1940, only the first \$3,000 of each employee's wages were subject to the tax.

In 1943, experience rating began which encouraged and rewarded steadier employment by lowering contribution rates for those employers who had reduced their unemployment. The contribution rates that came into effect in 1943 ranged from a minimum of 1.5 percent to a maximum of 2.7 percent. Up through 1964, the minimum rate was as low as 0.5 percent while the maximum rate remained at 2.7 percent.

Detailed Taxation Provisions, 1965-1984

Current Law

Previous Law

Effective July 1, 1966:

- (1221,4,B)

- (1221,4,B)

EMPLOYER'S CONTRIBUTION RATE IN PERCENT OF WAGES

Column A Reserve Ratio		B	C	D	E	F
Equal to or more than	Less than	Amount in Fund in Millions				
		Over 36 not over 36	Over 25 not over 30	Over 20 not over 26	Under 20	
---	0%	2.7%	2.9%	3.1%	3.4%	3.7%
---	5%	2.7%	2.7%	2.7%	2.7%	2.7%
5%	6%	2.4%	2.5%	2.6%	2.7%	2.7%
6%	7%	2.1%	2.3%	2.5%	2.7%	2.7%
7%	8%	1.9%	2.2%	2.4%	2.6%	2.7%
8%	9%	1.8%	2.1%	2.3%	2.5%	2.7%
9%	10%	1.6%	1.9%	2.2%	2.4%	2.7%
10%	11%	1.6%	1.8%	2.1%	2.4%	2.7%
11%	12%	1.3%	1.6%	1.9%	2.3%	2.7%
12%	13%	1.2%	1.5%	1.8%	2.2%	2.7%
13%	14%	1.1%	1.3%	1.6%	2.1%	2.7%
14%	15%	1.0%	1.2%	1.5%	2.1%	2.7%
15%	16%	0.9%	1.1%	1.4%	2.0%	2.7%
16%	17%	0.8%	1 %	1.3%	2.0%	2.7%
17%	18%	0.7%	.9%	1.2%	1.9%	2.7%
18%	19%	0.6%	.8%	1.1%	1.9%	2.7%
19% and over		0.5%	.7%	1 %	1.8%	2.7%

Employer's Contribution Rate in Percent of Wages

Column A Reserve Ratio		B	C	D	E	F
Equal to or more than	Less than	Amount in Fund in Millions				
		Over 36 not over 35	Over 25 not over 30	Over 20 not over 25	Under 20	
---	5%	2.7%	2.7%	2.7%	2.7%	2.7%
5%	6%	2.4%	2.5%	2.6%	2.7%	2.7%
6%	7%	2.1%	2.3%	2.5%	2.7%	2.7%
7%	8%	1.9%	2.2%	2.4%	2.7%	2.7%
8%	9%	1.8%	2.1%	2.3%	2.5%	2.7%
9%	10%	1.6%	1.9%	2.2%	2.4%	2.7%
10%	11%	1.5%	1.8%	2.1%	2.3%	2.7%
11%	12%	1.3%	1.6%	1.9%	2.1%	2.7%
12%	13%	1.2%	1.5%	1.8%	2.1%	2.7%
13%	14%	1.1%	1.3%	1.6%	2.0%	2.7%
14%	15%	1.0%	1.2%	1.5%	1.9%	2.7%
15%	16%	0.9%	1.1%	1.4%	1.8%	2.7%
16%	17%	0.8%	1 %	1.3%	1.7%	2.7%
17%	18%	0.7%	.9%	1.2%	1.6%	2.7%
18%	19%	0.6%	.8%	1.1%	1.5%	2.7%
19% and over		0.5%	.7%	1 %	1.4%	2.7%

Effective January 1, 1972:

- (1043,19,A) Taxable wage base was increased to \$4,200.

- (1043,19,A) Taxable wage base was \$3,000.

- (1221,4,A) Previously terminated employers must serve a minimum of 36 months to establish an experience rating. In addition, newly covered employers must pay contributions at a rate of 2.0% during the minimum of 2 years prior to their eligibility for an experience rating computation.

- (1221,4,A) A new employer was assigned a tax rate of 2.7% until his experience rating record was chargeable with benefits for a 36-consecutive calendar month period ending on the computation date.

Detailed Taxation Provisions, 1965-1984 (continued)

Current Law

Previous Law

- (1221,4,B) The following schedules shall be in effect beginning January 1, 1972:

EMPLOYER'S CONTRIBUTION RATE IN PERCENT OF WAGES

Reserve Ratio		Amount in Fund in Millions				
Equal to or more than	Less Than	Over 40	Over 35 not over 40	Over 30 not over 35	Over 25 not over 30	Under 25
Column A		B	C	D	E	F
19.0% and over		0.5%	0.7%	0.9%	1.5%	1.9%
18.0%	19.0%	0.6%	0.8%	1.0%	1.6%	2.0%
17.0%	18.0%	0.7%	0.9%	1.1%	1.7%	2.1%
16.0%	17.0%	0.8%	1.0%	1.2%	1.8%	2.2%
15.0%	16.0%	0.9%	1.1%	1.3%	1.9%	2.3%
14.0%	15.0%	1.0%	1.2%	1.4%	2.0%	2.4%
13.0%	14.0%	1.1%	1.3%	1.5%	2.1%	2.5%
12.0%	13.0%	1.2%	1.4%	1.6%	2.2%	2.6%
11.0%	12.0%	1.3%	1.5%	1.7%	2.3%	2.7%
10.0%	11.0%	1.4%	1.6%	1.8%	2.4%	2.8%
9.0%	10.0%	1.5%	1.7%	1.9%	2.5%	2.9%
8.0%	9.0%	1.6%	1.8%	2.0%	2.6%	3.0%
7.0%	8.0%	1.7%	1.9%	2.1%	2.7%	3.1%
6.0%	7.0%	1.8%	2.0%	2.2%	2.8%	3.2%
5.0%	6.0%	1.9%	2.1%	2.3%	2.9%	3.3%
4.0%	5.0%	2.0%	2.2%	2.4%	3.0%	3.4%
3.0%	4.0%	2.2%	2.4%	2.6%	3.2%	3.6%
2.0%	3.0%	2.4%	2.6%	2.8%	3.4%	3.8%
1.0%	2.0%	2.6%	2.8%	3.0%	3.6%	4.0%
0%	1.0%	2.8%	3.0%	3.2%	3.8%	4.2%
Negative balance		3.1%	3.3%	3.5%	4.0%	4.5%

- (1221,4,B) Schedules in effect up to December 31, 1971, are as follows:

EMPLOYER'S CONTRIBUTION RATE IN PERCENT OF WAGES

Column A Reserve Ratio		B	C	D	E	F
			Amount in Fund in Millions			
Equal to or more than	Less than	Over 35	Over 30 not over 35	Over 25 not over 30	Over 20 not over 25	Under 20
—	0%	2.7%	2.9%	3.1%	3.4%	3.7%
5%	5%	2.7%	2.7%	2.7%	2.7%	2.7%
6%	6%	2.4%	2.5%	2.6%	2.7%	2.7%
7%	7%	2.1%	2.3%	2.5%	2.7%	2.7%
8%	8%	1.9%	2.2%	2.4%	2.6%	2.7%
9%	9%	1.8%	2.1%	2.3%	2.5%	2.7%
10%	10%	1.6%	1.9%	2.2%	2.4%	2.7%
11%	11%	1.5%	1.8%	2.1%	2.4%	2.7%
12%	12%	1.3%	1.6%	1.9%	2.3%	2.7%
13%	13%	1.2%	1.5%	1.8%	2.2%	2.7%
14%	14%	1.1%	1.3%	1.6%	2.1%	2.7%
15%	15%	1.0%	1.2%	1.5%	2.1%	2.7%
16%	16%	0.9%	1.1%	1.4%	2.0%	2.7%
17%	17%	0.8%	1.0%	1.3%	2.0%	2.7%
18%	18%	0.7%	0.9%	1.2%	1.9%	2.7%
19%	19%	0.6%	0.8%	1.1%	1.9%	2.7%
19% and over		0.5%	0.7%	1.0%	1.8%	2.7%

- (1221,4,C) The commission is authorized to impose the rates in column F and increase such rates by not more than 5% if an emergency exists, or if the net balance available for benefit payments equals or is less than the following:

January 1, 1972-December 31, 1972--

\$15,000,000

January 1, 1973-December 31, 1973--

\$17,500,000

On and after January 1, 1974--

\$20,000,000

- (1221,10-15) Procedures were established to provide for making reimbursement payments in lieu of contributions for eligible employers.

- (1221,4,C) The commission was authorized to impose the rates in column F if an emergency existed, and to continue said rates until such emergency no longer existed.

- (1221,10-15) No previous provisions.

Detailed Taxation Provisions, 1965-1984 (continued)

Current Law

Previous Law

Effective July 1, 1974:

- (1221,4) The formula was changed for determining an employer's contribution rate. The contribution rate schedule is to be determined by a reserve multiple system. The reserve multiple is obtained by dividing the fund reserve ratio by the composite cost rate. The fund reserve ratio is the fund balance as of May 31st divided by total wages for the preceding year. The composite cost rate is the average of the annual cost rates for the last 15 years except that the composite cost rate must be between 2.20 and 2.83. The following schedules are effective July 1, 1974:

EMPLOYER'S CONTRIBUTION RATE IN PERCENT OF WAGES

Employer Reserve Ratio Equal to or Less More than	When Reserve Multiple is:							
	over 2.50	2.37- 2.50	2.23- 2.36	2.09- 2.22	1.95- 2.08	1.81- 1.94	1.67- 1.80	1.53- 1.66
Column A	A	B	C	D	E	F	G	H
19.0% and over	0.5%	0.6%	0.7%	0.8%	0.9%	1.0%	1.1%	1.2%
18.0% 19.0%	0.6%	0.7%	0.8%	0.9%	1.0%	1.1%	1.2%	1.3%
17.0% 18.0%	0.7%	0.8%	0.9%	1.0%	1.1%	1.2%	1.3%	1.4%
16.0% 17.0%	0.8%	0.9%	1.0%	1.1%	1.2%	1.3%	1.4%	1.5%
15.0% 16.0%	0.9%	1.0%	1.1%	1.2%	1.3%	1.4%	1.5%	1.6%
14.0% 15.0%	1.0%	1.1%	1.2%	1.3%	1.4%	1.5%	1.6%	1.7%
13.0% 14.0%	1.1%	1.2%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%
12.0% 13.0%	1.2%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%
11.0% 12.0%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%
10.0% 11.0%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%
9.0% 10.0%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%
8.0% 9.0%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%
7.0% 8.0%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%
6.0% 7.0%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%
5.0% 6.0%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%
4.0% 5.0%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%
3.0% 4.0%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%
2.0% 3.0%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%
1.0% 2.0%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%
.0% 1.0%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%
Negative balance	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%

Employer Reserve Ratio Equal to or Less More than	When Reserve Multiple is:							
	1.39- 1.52	1.25- 1.38	1.11- 1.24	.97- 1.10	.83- .96	.68- .82	.45- .67	under .45
Column A	I	J	K	L	M	N	O	P
19.0% and over	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.4%
18.0% 19.0%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.5%
17.0% 18.0%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.6%
16.0% 17.0%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.7%
15.0% 16.0%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.8%
14.0% 15.0%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.9%
13.0% 14.0%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	3.0%
12.0% 13.0%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	3.1%
11.0% 12.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	3.2%
10.0% 11.0%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	3.3%
9.0% 10.0%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.4%
8.0% 9.0%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.5%
7.0% 8.0%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.6%
6.0% 7.0%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.7%
5.0% 6.0%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.8%
4.0% 5.0%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.4%	3.9%
3.0% 4.0%	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	4.1%
2.0% 3.0%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%	4.3%
1.0% 2.0%	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%	4.5%
.0% 1.0%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.7%
Negative balance	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%	5.0%

- (1221,4) Employer's contribution rate was determined by the fund balance as of February 1 of each year, except that emergency rates could be imposed under certain circumstances. The following schedules were effective up to June 30, 1974:

EMPLOYER'S CONTRIBUTION RATE IN PERCENT OF WAGES

Reserve Ratio		Amount in Fund in Millions				
Equal to or more than	Less Than	Over 40	Over 35 not over 40	Over 30 not over 35	Over 25 not over 30	Under 25
Column A		B	C	D	E	F
19.0% and over		0.5%	0.7%	0.9%	1.5%	1.9%
18.0%	19.0%	0.6%	0.8%	1.0%	1.6%	2.0%
17.0%	18.0%	0.7%	0.9%	1.1%	1.7%	2.1%
16.0%	17.0%	0.8%	1.0%	1.2%	1.8%	2.2%
15.0%	16.0%	0.9%	1.1%	1.3%	1.9%	2.3%
14.0%	15.0%	1.0%	1.2%	1.4%	2.0%	2.4%
13.0%	14.0%	1.1%	1.3%	1.5%	2.1%	2.5%
12.0%	13.0%	1.2%	1.4%	1.6%	2.2%	2.6%
11.0%	12.0%	1.3%	1.5%	1.7%	2.3%	2.7%
10.0%	11.0%	1.4%	1.6%	1.8%	2.4%	2.8%
9.0%	10.0%	1.5%	1.7%	1.9%	2.5%	2.9%
8.0%	9.0%	1.6%	1.8%	2.0%	2.6%	3.0%
7.0%	8.0%	1.7%	1.9%	2.1%	2.7%	3.1%
6.0%	7.0%	1.8%	2.0%	2.2%	2.8%	3.2%
5.0%	6.0%	1.9%	2.1%	2.3%	2.9%	3.3%
4.0%	5.0%	2.0%	2.2%	2.4%	3.0%	3.4%
3.0%	4.0%	2.2%	2.4%	2.6%	3.2%	3.6%
2.0%	3.0%	2.4%	2.6%	2.8%	3.4%	3.8%
1.0%	2.0%	2.6%	2.8%	3.0%	3.6%	4.0%
.0%	1.0%	2.8%	3.0%	3.2%	3.8%	4.2%
Negative balance		3.1%	3.3%	3.5%	4.0%	4.5%

Detailed Taxation Provisions, 1965-1984 (continued)

Current Law	Previous Law
<u>Effective October 1, 1975:</u>	
- (1195,9) Employer's experience rating account will not be charged for benefits wholly reimbursed by the Federal government.	- (1195,9) No previous provisions.
<u>Effective July 29, 1976:</u>	
- (1221,3,A-1) Benefits paid for supplemental weekly benefits for dependents are to be charged to the General Fund rather than the employer account. (Retroactive to January 1, 1976).	- (1221,3,A) No previous provisions.
- (1221,4,A) New employers shall be taxed at a rate equal to the average employer tax rate during the previous calendar year but not less than 1.0% nor more than 3.0%.	- (1221,4,A) New employers are taxed at a rate of 2.0%.
<u>Effective June 13, 1977:</u>	
- (1221,2,A) A surtax of 3/10 of 1.0% on wages paid during calendar year 1977 is to be assessed each employer retroactive to January 1, 1977.	- (1221,2,A) No previous provisions.
<u>Effective July 23, 1977:</u>	
- (1221,3,A-1) Employers are not to be charged for benefits paid when the claimant leaves work as a result of personal illness or illness within the immediate family, or benefits as a result of an individual following his or her spouse to a new place of residence.	- (1221,3,A-1) No previous provisions.
<u>Effective January 1, 1978:</u>	
- (1043,19,A) Taxable wage base was increased to \$6,000.	- (1043,19,A) Taxable wage base was equal to \$4,200.
- (1221,3,A-2) Employer's account is not to be charged for benefits based on previously uncovered services.	- (1221,3,A-2) No previous provisions.
- (1221,10) Governmental employers and nonprofit organizations may, by their option, pay on a direct reimbursable basis or by making contributions to the unemployment trust fund based on wages paid.	- (1221,10) No previous provisions.

Detailed Taxation Provisions, 1965-1984 (continued)

Current Law	Previous Law
<u>Effective September 18, 1981:</u>	
- (1221,4) "Computation date" shall be June 30th of each calendar year, and the date on which the new employer contribution rates become effective shall be January 1st of each calendar year. This applies except that each employer's contribution rate computed and effective as of July 1, 1981, shall be for the 6-month period ending December 31, 1981.	- (1221,4) "Computation date" was December 31st of each calendar year, and the date on which the new employer contribution rates became effective was July 1st of each calendar year.
<u>Effective January 1, 1983:</u>	
- (1043,19,A) Taxable wage base was increased to \$7,000.	- (1043,19,A) Taxable wage base was equal to \$6,000.
<u>Effective February 24, 1983:</u>	
- (1221,2,B) A surtax of 6/10 of 1.0 percent on wages paid during calendar years 1983 and 1984 is to be assessed each employer.	- (1221,2,B) No previous provisions.
<u>Effective July 25, 1984:</u>	
- (1221,4,A) The standard rate of contributions shall be 5.4 percent. No contributing employer's rate shall vary until becoming eligible for a contribution rate based on experience or if newly subject to these provisions.	- (1221,4,A) The standard rate of contributions was 2.7 percent.

Detailed Taxation Provisions, 1965-1984 (continued)

Current Law

Previous Law

Effective July 25, 1984:

- (1221,4,B) The following schedules shall be in effect beginning January 1, 1985:

- (1221,4,B) Schedules in effect up to December 31, 1984, were as follows:

EMPLOYER'S CONTRIBUTION RATE IN PERCENT OF WAGES

When Reserve Multiple Is:

Employer Reserve Ratio Equal to or more than	over 2.50	2.37- 2.50	2.23- 2.36	2.09- 2.22	1.95- 2.08	1.81- 1.94	1.67- 1.80	1.53- 1.66
Column A	A	B	C	D	E	F	G	H
19.0% and over	0.5%	0.6%	0.7%	0.8%	0.9%	1.0%	1.1%	1.2%
18.0% 19.0%	0.6%	0.7%	0.8%	0.9%	1.0%	1.1%	1.2%	1.3%
17.0% 18.0%	0.7%	0.8%	0.9%	1.0%	1.1%	1.2%	1.3%	1.4%
16.0% 17.0%	0.8%	0.9%	1.0%	1.1%	1.2%	1.3%	1.4%	1.5%
15.0% 16.0%	0.9%	1.0%	1.1%	1.2%	1.3%	1.4%	1.5%	1.6%
14.0% 15.0%	1.0%	1.1%	1.2%	1.3%	1.4%	1.5%	1.6%	1.7%
13.0% 14.0%	1.1%	1.2%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%
12.0% 13.0%	1.2%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%
11.0% 12.0%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%
10.0% 11.0%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%
9.0% 10.0%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%
8.0% 9.0%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%
7.0% 8.0%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%
6.0% 7.0%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%
5.0% 6.0%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%
4.0% 5.0%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%
3.0% 4.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%
2.0% 3.0%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%
1.0% 2.0%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%
0% 1.0%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%
-1.0% 0%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%
-2.0% -1.0%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%
-3.0% -2.0%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.4%
-4.0% -3.0%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%
-5.0% -4.0%	2.9%	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%
-6.0% -5.0%	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%
-7.0% -6.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%
-8.0% -7.0%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%
-9.0% -8.0%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%
-10.0% -9.0%	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%
-11.0% -10.0%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%
-12.0% -11.0%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%
under -12.0%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%

When Reserve Multiple Is:

Employer Reserve Ratio Equal to or more than	1.39- 1.52	1.25- 1.38	1.11- 1.24	.97- 1.10	.83- .96	.68- .82	.45- .67	under .45
Column A	I	J	K	L	M	N	O	P
19.0% and over	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.4%
18.0% 19.0%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.5%
17.0% 18.0%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.6%
16.0% 17.0%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.7%
15.0% 16.0%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.8%
14.0% 15.0%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.9%
13.0% 14.0%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	3.0%
12.0% 13.0%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	3.1%
11.0% 12.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	3.2%
10.0% 11.0%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	3.3%
9.0% 10.0%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.4%
8.0% 9.0%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.5%
7.0% 8.0%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.6%
6.0% 7.0%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.7%
5.0% 6.0%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.8%
4.0% 5.0%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.4%	3.9%
3.0% 4.0%	2.9%	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%	4.0%
2.0% 3.0%	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	4.1%
1.0% 2.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%	4.2%
0% 1.0%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%	4.3%
-1.0% 0%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%	4.4%
-2.0% -1.0%	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%	4.5%
-3.0% -2.0%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.6%
-4.0% -3.0%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.7%
-5.0% -4.0%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.8%
-6.0% -5.0%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.9%
-7.0% -6.0%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%	5.0%
-8.0% -7.0%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%	4.6%	5.1%
-9.0% -8.0%	4.1%	4.2%	4.3%	4.4%	4.5%	4.6%	4.7%	5.2%
-10.0% -9.0%	4.2%	4.3%	4.4%	4.5%	4.6%	4.7%	4.8%	5.3%
-11.0% -10.0%	4.3%	4.4%	4.5%	4.6%	4.7%	4.8%	4.9%	5.4%
-12.0% -11.0%	4.4%	4.5%	4.6%	4.7%	4.8%	4.9%	5.0%	5.5%
under -12.0%	4.5%	4.6%	4.7%	4.8%	4.9%	5.0%	5.1%	5.6%

EMPLOYER'S CONTRIBUTION RATE IN PERCENT OF WAGES

When Reserve Multiple Is:

Employer Reserve Ratio Equal to or Less more than	over 2.50	2.37- 2.50	2.23- 2.36	2.09- 2.22	1.95- 2.08	1.81- 1.94	1.67- 1.80	1.53- 1.66
Column A	A	B	C	D	E	F	G	H
19.0% and over	0.5%	0.6%	0.7%	0.8%	0.9%	1.0%	1.1%	1.2%
18.0% 19.0%	0.6%	0.7%	0.8%	0.9%	1.0%	1.1%	1.2%	1.3%
17.0% 18.0%	0.7%	0.8%	0.9%	1.0%	1.1%	1.2%	1.3%	1.4%
16.0% 17.0%	0.8%	0.9%	1.0%	1.1%	1.2%	1.3%	1.4%	1.5%
15.0% 16.0%	0.9%	1.0%	1.1%	1.2%	1.3%	1.4%	1.5%	1.6%
14.0% 15.0%	1.0%	1.1%	1.2%	1.3%	1.4%	1.5%	1.6%	1.7%
13.0% 14.0%	1.1%	1.2%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%
12.0% 13.0%	1.2%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%
11.0% 12.0%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%
10.0% 11.0%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%
9.0% 10.0%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%
8.0% 9.0%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%
7.0% 8.0%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%
6.0% 7.0%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%
5.0% 6.0%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%
4.0% 5.0%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%
3.0% 4.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%
2.0% 3.0%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%
1.0% 2.0%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%
0% 1.0%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%
Negative balance	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%

When Reserve Multiple Is:

Employer Reserve Ratio Equal to or Less more than	1.39- 1.52	1.25- 1.38	1.11- 1.24	.97- 1.10	.83- .96	.68- .82	.45- .67	under .45
Column A	I	J	K	L	M	N	O	P
19.0% and over	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.4%
18.0% 19.0%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.5%
17.0% 18.0%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.6%
16.0% 17.0%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.7%
15.0% 16.0%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.8%
14.0% 15.0%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.9%
13.0% 14.0%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	3.0%
12.0% 13.0%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	3.1%
11.0% 12.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	3.2%
10.0% 11.0%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	3.3%
9.0% 10.0%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.4%
8.0% 9.0%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.5%
7.0% 8.0%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.6%
6.0% 7.0%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.7%
5.0% 6.0%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.8%
4.0% 5.0%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.4%	3.9%
3.0% 4.0%	2.9%	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%	4.0%
2.0% 3.0%	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	4.1%
1.0% 2.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%	4.2%
0% 1.0%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%	4.3%
Negative balance	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%	5.0%

Detailed Taxation Provisions, 1965-1984 (continued)

Current Law

Previous Law

Effective July 25, 1984:

- (1241,2) Special assessment. If an advance has not been repaid during the assessment quarter for the advance and the balance in the Federal Advance Interest Fund is insufficient to pay the anticipated interest charges that will be due on the advance on its interest due date, and if, using standards adopted under the Maine Administrative Procedure Act, the Commissioner of Labor determines that it is probable that the advance will not be repaid by the interest due date, then the Commissioner of Labor may assess a special assessment for that assessment quarter. The amount of an employer's special assessment shall be determined by multiplying the wages for employment taxable to an employer under section 1221 for that quarter by the assessment rate. Assessments shall be paid into the Federal Advance Interest Fund for use in paying interest on the advance.

- (1241,1,C and D) "Assessment quarter" means the calendar quarter in which an advance is received.

"Assessment rate" means a rate equal to the percentage, rounded to the next highest 1/10th of 1 percent, derived if the amount of interest that will be due if an advance is not repaid by the interest due date, minus any existing unobligated and unencumbered balance in the Federal Advance Interest Fund, is divided by the taxable wages reported by contributing employers for the calendar quarter in the immediately preceding calendar year that corresponds to the assessment quarter.

- (1241,2) No previous provisions.

- (1241,1,C and D) No previous provisions.

SECTION III
COVERAGE PROVISIONS

COVERAGE PROVISIONS

Summary of Coverage Provisions, 1936-1964

At the inception of the unemployment insurance program, employers of 8 or more individuals for some portion of a day in each of 20 different weeks (not necessarily consecutive) within either the current or preceding calendar year were liable for contributions. This condition did not include the following types of employers or activities: (a) government; (b) agriculture; (c) domestic service; (d) merchant vessel service (this was included in 1947); (e) services by an individual's child or spouse; and (f) religious, charitable, scientific, literary, and educational organizations. As of 1939, railroad workers were removed from unemployment insurance coverage and set up under their own program.

In 1955, coverage was extended to employers of 4 or more individuals for some portion of a day in each of 20 different weeks within any calendar year.

Detailed Coverage Provisions, 1965-1984

Current Law	Previous Law
<u>Effective January 1, 1972:</u>	
- (1043,9,A-1) Coverage includes all employers who in the current or preceding calendar year paid wages of at least \$1,500 in any calendar quarter or who employed one employee in each of 20 different calendar weeks.	- (1043,9,A) Previous coverage provision was any employing unit which for some portion of a day in each of 20 different weeks within a calendar year had employed 4 or more individuals.
- (1043,9,H) Coverage includes nonprofit organizations under the 4 or more individuals in employment for 20 different weeks provision.	- (1043,9,H) No previous provisions.
- (1043,9,I) Coverage includes services performed in state hospitals and state institutions of higher education.	- (1043,9,I) No previous provisions.
<u>Effective January 1, 1978:</u>	
- (1043,11,A-1,(1)) Coverage includes services in the employ of the state and its instrumentalities.	- (1043,11,A-1,(1)) Coverage includes services in the employ of a state hospital or institute of higher education.
- (1043,11,A-2) Coverage includes agricultural labor when the service is performed for a person who paid \$20,000 or more in wages in either the current or preceding calendar year or who employed for some part of a day in each of 20 different calendar weeks 10 or more agricultural workers.	- (1043,11,A-2) No previous provisions.

Detailed Coverage Provisions, 1965-1984 (continued)

Current Law	Previous Law
<ul style="list-style-type: none">- (1043,11,A-3) Coverage includes domestic services performed for a person who paid wages of \$1,000 in the current or preceding calendar year for such services.	<ul style="list-style-type: none">- (1043,11,A-3) No previous provisions.
<u>Effective July 1, 1978:</u>	
<ul style="list-style-type: none">- (1251,1 and 3) A "seasonal industry" means an industry in which, because of the seasonal nature thereof, it is customary to operate during a regularly recurring period or periods of less than 40 weeks in a calendar year. Excepting any hotel, motel, inn, sporting camp or other lodging facility including camps operated for boys and girls, restaurants and other eating establishments must operate for a regularly recurring period or periods not to exceed 180 days to be deemed seasonal. Further, any potato packing business operating during a regularly recurring period of at least 140 days shall not be deemed seasonal.	<ul style="list-style-type: none">- (1251,1-3) No previous provisions.
<u>Effective July 25, 1984:</u>	
<ul style="list-style-type: none">- (1251,1 and 3) A "seasonal industry" means an industry in which, because of the seasonal nature thereof, it is customary to operate during a regularly recurring period or periods of less than 26 weeks in a calendar year. Excepting any hotel, motel, inn, sporting camp or other lodging facility including camps operated for boys and girls, restaurants, other eating establishments, and potato packing businesses operating less than 26 weeks in any year shall be deemed seasonal.	<ul style="list-style-type: none">- (1251,1 and 3) A "seasonal industry" meant an industry in which, because of the seasonal nature thereof, it was customary to operate during a regularly recurring period or periods of less than 40 weeks in a calendar year. Excepting any hotel, motel, inn, sporting camp or other lodging facility, including camps operated for boys and girls, restaurants and other eating establishments must have operated for a regularly recurring period or periods not to exceed 180 days to be deemed seasonal. Further, any potato packing business operating during a regularly recurring period of at least 140 days was not deemed seasonal.

SECTION IV
WAITING PERIOD PROVISIONS

WAITING PERIOD PROVISIONS

Summary of Waiting Period Provisions, 1936-1964

The waiting period provision was incorporated into the unemployment insurance program in 1938. This provision required that an individual be totally unemployed for 2 weeks (or partially unemployed for 4 weeks) within the 13 consecutive week period preceding the week for which benefits were claimed. These waiting weeks did not have to be consecutive and the individual received no remuneration for these weeks. In 1941, the waiting period was reduced to 1 week of total unemployment or 2 weeks of partial unemployment (not necessarily consecutive) within the benefit year which included the week for which benefits were claimed. The waiting week was again modified in 1945 when an individual was required to serve 1 week of total or partial unemployment.

Detailed Waiting Period Provisions, 1965-1984

Current Law	Previous Law
<u>Effective September 3, 1965:</u>	
- (1192,4) Allowed the payment of the waiting week to claimants who had filed 4 consecutive compensable claims in addition to the waiting week.	- (1192,4) Waiting week was not compensated.
<u>Effective February 13, 1975:</u>	
- (1192,4) All requirements pertaining to the waiting week were repealed.	- (1192,4) Claimants were required to serve a one-week waiting period.
<u>Effective April 30, 1981:</u>	
(1192,4) Claimants are required to serve a one-week noncompensable waiting period.	- (1192,4) No waiting period existed.

SECTION V

ENTITLEMENT REQUIREMENTS AND BASE PERIOD PROVISIONS

ENTITLEMENT REQUIREMENTS AND BASE PERIOD PROVISIONS

Summary of Entitlement Requirements and Base Period Provisions, 1936-1964

In 1938, individuals were eligible for benefits if they: (a) registered for work at an employment office; (b) placed a claim for benefits; (c) were able and available for work; (d) served a waiting period; and (e) earned required wages in a base period.

Few changes outside of monetary eligibility occurred in this provision in ensuing years. In addition to being able and available for suitable work, the individual must also actively seek work (1949) and pregnant females were declared ineligible for benefits or waiting period credit for any week within 8 weeks prior to the expected date of birth and the 4 weeks after the birth of the child (1953).

Monetary eligibility requirements were modified more frequently. In 1938, an individual must have been paid wages of at least 16 times the weekly benefit amount. To be eligible for benefits in 1939, an individual was required to earn \$144 during the base period. This amount rose to \$200 in 1945, \$300 in 1947, and \$400 in 1962.

Base period provisions were also modified. The base period was originally the first 3 of the last 4 completed quarters and was revised in 1939 to be the calendar year immediately preceding any benefit year. The benefit year was the 52 consecutive week period beginning with the first day of the week that benefits were payable. These definitions were modified in 1939 when the benefit year was set at the 12 consecutive month period ending on March 31st.

Detailed Entitlement Requirements and Base Period Provisions, 1965-1984

Current Law	Previous Law
<u>Effective April 1, 1966:</u>	
- (1043,3) Base period is defined as the first 4 of the last 5 completed calendar quarters immediately preceding the first day of an individual's benefit year.	- (1043,3) Base period was the calendar year immediately preceding any benefit year.
- (1043,5) Claimant's benefit year is the one-year period beginning with the date with respect to which he is monetarily eligible to receive benefits.	- (1043,5) Benefit year was the 12 consecutive month period ending March 31st.
- (1192,5) An individual must have been paid wages of at least \$600 in his base period to be monetarily eligible for benefits.	- (1192,5) A minimum of \$400 must have been paid during the base period to be monetarily eligible for benefits.
<u>Effective January 1, 1972:</u>	
- (1192,5) No individual may receive benefits in 2 succeeding benefit years without having worked and earned at least 8 times his weekly benefit amount subsequent to establishing the first benefit year.	- (1192,5) No previous provisions.

Detailed Entitlement Requirements and Base Period Provisions, 1965-1984

Current Law	Previous Law
<ul style="list-style-type: none">- (1192,8) A reciprocal agreement is established between U.S. and Canada relating to interstate claims for unemployment benefits.	<ul style="list-style-type: none">- (1192,8) No previous provisions.
<p>Effective January 1, 1976:</p> <ul style="list-style-type: none">- (1192,5) To be eligible for benefits an individual must have been paid wages of at least \$250 in each of 2 different quarters in his base period and total wages of \$900 in his base period in insured work.	<ul style="list-style-type: none">- (1192,5) The previous requirement for monetary eligibility was for a claimant to be paid wages of at least \$600 in his base period in insured work.
<p>Effective January 1, 1978:</p> <ul style="list-style-type: none">- (1043,19,C) Wages for insured work are to include wages paid prior to January 1, 1978 for previously uncovered services in agricultural labor, domestic service, or as an employee of the state or a political subdivision of the state.	<ul style="list-style-type: none">- (1043,19,C) No previous provisions.
<p>Effective January 1, 1980</p> <ul style="list-style-type: none">- (1192,5) To be monetarily eligible for regular unemployment benefits, base period wages in each of 2 different quarters have to equal or exceed 2 times the annual average weekly wage, and total base period wages have to equal or exceed 6 times the annual average weekly wage.	<ul style="list-style-type: none">- (1192,5) To be monetarily eligible for regular unemployment benefits, a claimant must be paid wages of at least \$250 in 2 different quarters and total wages of at least \$900 in his base period for insured work.

SECTION VI
DISQUALIFICATION PROVISIONS

DISQUALIFICATION PROVISIONS

Summary of Disqualification Provisions, 1936-1964

The beginning years saw these conditions established as reasons for disqualification: voluntary quit, misconduct, refusal of suitable work, participation in a work stoppage, and receiving other remuneration. Misrepresentation was added in 1941 and discharge for crime was added in 1955.

The length of disqualification varied depending upon the issue: voluntary quit -- 1 to 5 weeks (changed to 7 to 14 weeks in 1955 and 5 to 14 weeks in 1959); misconduct -- 1 to 9 weeks (modified in 1959 to 7 to 14 weeks); and refusal of suitable work -- 1 to 5 weeks. Refusal of suitable work was amended in 1955 when the disqualification was deemed to begin with the week in which the refusal occurred and continued for the duration of the period of unemployment. An additional penalty was instituted in 1939 with an individual's maximum benefit amount being reduced by the number of weeks of disqualification times the weekly benefit amount (WBA) which applied to the misconduct, refusal of suitable work, and voluntary quit provisions. These provisions were modified in 1961 when an individual disqualified for voluntary quit or refusal of suitable work had to earn 15 x WBA to be eligible for benefits (20 x WBA if disqualified for misconduct).

In 1941, a fraudulent claim caused an individual's maximum benefit amount to be reduced by the number of weeks of disqualification times the weekly benefit amount. If willful misrepresentation occurred, the individual was ineligible for up to 12 months after receiving benefits. This was changed in 1955 to a disqualification period of not less than 3 months nor no more than 12 months. In 1961, an individual was disqualified until \$400 in employment had been earned.

Discharge for crime was established in 1955. An individual was disqualified until \$300 in employment (modified to \$400 in 1961) had been earned.

Detailed Disqualification Provisions, 1965-1984

Current Law	Previous Law
<u>Effective September 3, 1965:</u>	
- (1193,1) Changed the penalty for voluntarily leaving regular employment to be for 12 weeks immediately following the week in which separation occurred or until the claimant has earned 8 times his weekly benefit amount.	- (1193,1) Disqualification for voluntarily leaving regular employment was until the claimant earned 15 times his weekly benefit amount.
- (1193,1) Good cause for voluntarily leaving work was expanded to include illness or disability of the claimant and the claimant notified his employer and sought reemployment when able.	- (1193,1) No previous provisions.
- (1193,1) Claimants retired from regular employment as a result of a recognized employer program are disqualified until they earn 8 times their weekly benefit amount.	- (1193,1) No previous provisions.

Detailed Disqualification Provisions, 1965-1984 (continued)

Current Law	Previous Law
<ul style="list-style-type: none">- (1193,2) Disqualification penalty for discharged for misconduct was changed to continue for the 12 weeks immediately following the week of separation or until the claimant earned 8 times his weekly benefit amount.- (1193,3) Disqualification penalty for refusal of offer, refusal of referral, or if an employer is unable to contact was changed to continue until the claimant has earned 8 times his weekly benefit amount.	<ul style="list-style-type: none">- (1193,2) Disqualification was until the claimant had earned 20 times his weekly benefit amount.- (1193,4) Disqualification was until the claimant had earned 15 times his weekly benefit amount.
<u>Effective September 23, 1971:</u>	
<ul style="list-style-type: none">- (1193,1,B) The disqualification period for a claimant who is retired from his regular employment as a result of a recognized employer policy or program under which he is entitled to receive a pension, shall continue until the claimant has earned 6 times his weekly benefit amount.- (1193,4,C) An individual who obtains employment subsequent to the beginning of a stoppage of work because of a labor dispute may qualify for benefits providing he has earned at least 8 times his weekly benefit amount or was employed 5 full weeks.	<ul style="list-style-type: none">- (1193,1,B) The disqualification for a claimant who is retired was until the claimant had earned 8 times his weekly benefit amount.- (1193,4,C) No previous provisions.
<u>Effective January 1, 1972:</u>	
<ul style="list-style-type: none">- (1192,3) Female claimants are not automatically ineligible for benefits if their unemployment is due to pregnancy.- (1193,1,A) The disqualification provisions were removed that discriminate against women who voluntarily leave employment.	<ul style="list-style-type: none">- (1192,3) A female claimant was ineligible for benefits for 8 weeks immediately prior to the expected date and within 4 weeks after the birth.- (1193,1,A) A female claimant who has voluntarily left work to marry, or to become a housewife, or to leave the locale to live with her husband was disqualified for the week in which she left employment and for 12 weeks immediately following such week or until the claimant earned 8 times her weekly benefit amount, whichever occurred first.

Detailed Disqualification Provisions, 1965-1984 (continued)

Current Law	Previous Law
<ul style="list-style-type: none">- (1194,11,A) A claimant shall be paid benefits immediately following any decision which allows benefits, regardless of any appeal and until such decision is reversed.	<ul style="list-style-type: none">- (1194,11,A) No previous provisions.
<u>Effective October 1, 1975:</u>	
<ul style="list-style-type: none">- (1192,9) Individuals serving as jurors shall not be denied benefits if otherwise eligible. Those receiving actual earnings shall be paid a partial benefit equal to the weekly benefit amount less the amount earned.- (1193,4,D) Eliminates the disqualification for individuals because of a strike or lockout caused by the employer's failure to observe safety and health standards.	<ul style="list-style-type: none">- (1192,9) No previous provisions.- (1193,4) Individuals are ineligible for benefits when the unemployment is due to a labor dispute.
<u>Effective October 24, 1977:</u>	
<ul style="list-style-type: none">- (1193,1,A) An individual who voluntarily leaves work shall be disqualified from receiving benefits until he has earned 4 times his weekly benefit amount. Leaving work as a result of personal illness or illness in the immediate family is not considered voluntary when the claimant has notified his employer as to the reason and has requested reemployment. Individuals who leave their employment to accept a new full-time job and become separated from this new employment will not be considered voluntary; nor will leaving employment to follow or join a spouse at a new place of residence.- (1193,2) An individual discharged for misconduct shall be disqualified from receiving benefits until he has earned 4 times his weekly benefit amount.	<ul style="list-style-type: none">- (1193,1,A) An individual who voluntarily leaves work shall be disqualified from receiving benefits until he has served a disqualification from benefits for the week he voluntarily left employment and the following 12 weeks or until the claimant has earned 8 times his weekly benefit amount. Leaving work as a result of illness or illness in the immediate family is not considered voluntary.- (1193,2) An individual discharged for misconduct shall be disqualified from receiving benefits for the week he was discharged and 12 weeks following or until he earned 8 times his weekly benefit amount.

Detailed Disqualification Provisions, 1965-1984 (continued)

Current Law	Previous Law
<u>Effective January 1, 1978:</u>	
- (1192,7,A) Individuals employed in an educational institution in an instructional, research, or principal administrative capacity are disqualified from receiving benefits between academic terms.	- (1192,7) Individuals employed in an institution of higher education in an instructional, research, or principal administrative capacity are disqualified from receiving benefits between academic terms.
- (1192,7,B) Individuals employed in an educational institution (other than higher education) that are not of an instructional, research, or principal administrative capacity shall be disqualified from receiving benefits between terms.	- (1192,7,B) No previous provisions.
- (1192,7,C) Individuals employed for an educational institution in an instructional, research, or principal administrative capacity or in any other capacity, except in higher education, shall be disqualified from receiving benefits during customary vacation periods or holiday recesses if the individual performed this service immediately before the vacation period or holiday recess, and there is written assurance that the individual will perform this service immediately following this vacation or holiday recess.	- (1192,7,C) No previous provisions.
- (1192,10) Benefits are denied to professional athletes between 2 successive sport seasons.	- (1192,10) No previous provisions.
- (1192,11) Benefits are denied to illegal aliens.	- (1192,11) No previous provisions.

Detailed Disqualification Provisions, 1965-1984 (continued)

Current Law	Previous Law
Effective September 14, 1979:	
<p>- (1192,7,D) With respect to weeks of unemployment beginning after June 30, 1979, benefits shall be denied to an individual who performed services in an educational institution while in the employ of an educational service agency for any week which commences during a period described in paragraphs A, B, and C if that individual performs any services described in paragraphs A or B in the first of these periods, as specified in the applicable paragraph, and there is a contract or a reasonable assurance as applicable in the appropriate paragraph, that the individual will perform these services in the second of these periods, as applicable in the appropriate paragraph. For purposes of this paragraph, the term "educational service agency" means a governmental agency or governmental entity which is established and operated exclusively for the purposes of providing these services to one or more educational institutions.</p>	<p>- (1192,7,D) No previous provisions.</p>
Effective September 14, 1979:	
<p>- (1193,3,A) In determining whether or not any work is suitable for an individual to an otherwise suitable job during the first 12 consecutive weeks of unemployment, the commission shall consider prior earnings. In determining whether or not work is suitable after the first 12 consecutive weeks of unemployment, prior earnings shall not be considered with respect to an offer of or referral to an otherwise suitable job which pays wages equal to or exceeding the average weekly wage in the State of Maine.</p>	<p>- (1193,3,A) In determining whether or not any work is suitable for an individual to an otherwise suitable job the commission considered prior earnings.</p>

Detailed Disqualification Provisions, 1965-1984 (continued)

Current Law	Previous Law
<u>Effective March 31, 1980:</u>	
<ul style="list-style-type: none">- (1193,8) The full amount of any pension shall be subtracted from an individual's weekly benefits.	<ul style="list-style-type: none">- (1193,8) No previous provisions. However, 1193,5 dealt with pensions in the following manner: An individual was disqualified for or received reduced benefits for any week with respect to which he was receiving, was entitled to receive or has received retirement pay or a pension. This excluded Social Security and retirement, disability, retainer or pension payments received as a result of service in the armed services. Further, payments made directly by the employer or paid indirectly by the employer through a trust fund, insurance or other media under a plan or system established by the employer were also excluded. However, no claimant was disqualified from receiving benefits, nor were benefits reduced, because of such payments if his benefits were based entirely on wages earned from employment other than that from which he retired.
<u>Effective April 13, 1981:</u>	
<ul style="list-style-type: none">- (1193,9) An individual shall be disqualified for or receive reduced benefits for any week with respect to which he is receiving a pension, annuity or any other similar periodic payment under a plan maintained or contributed to by a base period or chargeable employer. If the individual contributed toward the pension, only that portion not contributed by him shall be deducted. If the services performed by the individual or pay received during the base period did not affect the individual's eligibility for or increase the amount of the pension, no deduction shall be made.	<ul style="list-style-type: none">- (1193,9) No previous provisions. However 1193,8 dealt with pensions in the following manner: The full amount of any pension was subtracted from an individual's weekly benefits.

Detailed Disqualification Provisions, 1965-1984 (continued)

Current Law	Previous Law
<u>Effective May 6, 1981:</u>	
- (1195,3-A and 3-B) An individual shall be ineligible for payment of extended benefits for any week of unemployment in his eligibility period if he fails to accept or apply for any suitable work to which he was referred by the employment service or failed to actively engage in seeking work. Further, the individual shall also be denied benefits beginning with the first day of the week following the week in which that failure occurred and until he has been employed in each of 4 subsequent weeks, whether or not consecutive, and has earned remuneration equal to not less than 4 times the extended weekly benefit amount.	- (1195,3-A and 3-B) No previous provisions.
<u>Effective May 6, 1981:</u>	
- (1195,3,C) In determining whether or not any work is suitable for an individual receiving extended benefits, prior work and earnings shall not be considered. "Suitable work" means any work which is within the individual's capabilities and gross average weekly remuneration payable for the work exceeds the individual's extended weekly benefit amount plus supplements. Further, the pay must not be less than the highest applicable minimum wage whether federal, state, or local.	- (1195,3,C) No previous provisions.
<u>Effective February 24, 1983</u>	
- (1192,7,B) Individuals employed in an educational institution who are not of an instructional, research, or principal administrative capacity shall be disqualified from receiving benefits between terms.	- (1192,7,B) Individuals employed in an educational institution (other than higher education) who were not of an instructional, research, or principal administrative capacity were disqualified from receiving benefits between terms.

Detailed Disqualification Provisions, 1965-1984 (continued)

Current Law	Previous Law
<u>Effective June 28, 1983:</u>	
- (1192,6-B) The acceptance of training for such opportunities as are available through United States Public Law 97-300 (including the Job Training and Partnership Act) shall be deemed to be acceptance of training with the approval of the state within the meaning of any other provisions of federal or state law relating to unemployment benefits.	- (1192,6-B) Training was approved only if the following standards were met: (1) the program must have been certified or approved by the U.S. Department of Labor or the Maine Department of Labor; (2) there must have been a firm offer of employment upon completion of the program; (3) the claimant was receiving no remuneration for time spent in the program; (4) the program was not a regular part of a curriculum for high school or post-secondary education; and (5) the training must have been completed in a maximum of 12 weeks.
<u>Effective September 23, 1983:</u>	
- (1192,3) An unemployed individual shall be considered able and available for work and no ineligibility may be found solely because the claimant is unable to accept employment on a shift, the greater part of which falls between the hours of midnight to 5 a.m., and is unavailable for that employment because of parental obligation, the need to care for an immediate family member, or the unavailability of a personal care attendant required to assist the unemployed individual who is a handicapped person.	- (1192,3) No previous provisions.

SECTION VII

APPENDIX A

TABLE 1

AVERAGE WEEKLY WAGE, MINIMUM AND MAXIMUM WEEKLY BENEFIT AMOUNTS, AND
MONETARY ELIGIBILITY REQUIREMENTS, 1938-1984

Year	Average Weekly Wage (AWW)	Weekly Benefit Amount (WBA)*				Monetary Eligibility Requirements**		
		Minimum	Maximum		Average With Dependents	Wages in Two Quarters	Base Period Wages	Divided by AWW
			Without Dependents	With Dependents				
1938...	\$ 20.02	\$ 5.00***	\$15.00	--	\$ 8.00	--	--	--
1939...	20.28	3.00	15.00	--	7.12	--	\$144.00	7.1
1940...	20.98	3.00	15.00	--	6.48	--	144.00	6.9
1941...	23.93	5.00	15.00	--	6.85	--	144.00	6.0
1942...	31.35	5.00	15.00	--	8.37	--	144.00	4.6
1943...	39.20	5.00	15.00	--	8.67	--	144.00	3.7
1944...	40.45	5.00	15.00	--	10.01	--	144.00	3.6
1945...	40.12	5.00	20.00	--	14.78	--	200.00	5.0
1946...	40.87	5.00	20.00	--	15.49	--	200.00	4.9
1947...	44.75	6.00	20.00	--	13.12	--	300.00	6.7
1948...	48.87	6.00	20.00	--	14.28	--	300.00	6.1
1949...	48.48	6.00	25.00	--	15.50	--	300.00	6.2
1950...	51.02	6.00	25.00	--	14.68	--	300.00	5.9
1951...	55.40	7.00	25.00	--	14.56	--	300.00	5.4
1952...	57.90	7.00	25.00	--	15.63	--	300.00	5.2
1953...	59.79	9.00	27.00	--	16.41	--	400.00	6.7
1954...	61.61	9.00	27.00	--	18.11	--	400.00	6.5
1955...	64.23	6.00	30.00	--	18.44	--	300.00	4.7
1956...	66.39	6.00	30.00	--	18.57	--	300.00	4.5
1957...	68.67	7.00	33.00	--	20.61	--	300.00	4.4
1958...	70.44	7.00	33.00	--	21.71	--	300.00	4.3
1959...	74.10	7.00	33.00	--	21.15	--	300.00	4.0
1960...	76.38	7.00	33.00	--	21.39	--	300.00	3.9
1961...	78.17	7.00	33.00	--	21.89	--	300.00	3.8
1962...	80.64	9.00	34.00	--	22.40	--	400.00	5.0
1963...	82.98	9.00	34.00	--	22.70	--	400.00	4.8
1964...	86.67	9.00	34.00	--	22.97	--	400.00	4.6
1965...	89.72	10.00	34.00	--	23.31	--	400.00	4.5
1966...	93.21	10.00	45.00	--	28.22	--	600.00	6.4
1967...	97.74	10.00	47.00	--	31.62	--	600.00	6.1
1968...	103.56	10.00	49.00	--	34.84	--	600.00	5.8
1969...	109.38	10.00	52.00	--	34.80	--	600.00	5.5
1970...	116.51	10.00	57.00	--	39.71	--	600.00	5.1
1971...	121.69	10.00	61.00	--	43.36	--	600.00	4.9
1972...	124.58	12.00	63.00	--	45.67	--	600.00	4.8
1973...	131.32	12.00	65.00	--	47.71	--	600.00	4.6
1974...	141.40	12.00	68.00	--	50.28	--	600.00	4.2
1975...	151.84	12.00	74.00	--	53.67	--	600.00	4.0
1976...	165.80	12.00	79.00	\$119.00	59.43	\$250.00	900.00	5.4
1977...	173.79	12.00	86.00	129.00	65.98	250.00	900.00	5.2

Table 1 (continued)

Year	Average Weekly Wage (AWW)	Weekly Benefit Amount (WBA)*				Monetary Eligibility Requirements**		
		Minimum	Maximum		Average With Dependents	Wages in Two Quarters	Base Period Wages	Divided by AWW
			Without Dependents	With Dependents				
1978...	\$183.74	\$12.00	\$ 90.00	\$135.00	\$ 68.98	\$250.00	\$ 900.00	4.9
1979...	199.30	12.00	96.00	144.00	73.32	250.00	900.00	4.5
1980...	220.35	18.00	104.00	156.00	80.54	398.60	1,195.80	5.4
1981...	237.89	20.00	115.00	173.00	86.72	440.70	1,322.10	5.6
1982...	255.86	22.00	124.00	186.00	94.89	475.78	1,427.34	5.6
1983...	268.75	23.00	133.00	200.00	100.63	511.72	1,535.16	5.7
1984...	282.43	24.00	139.00	208.00	103.62	537.50	1,612.50	5.7

* Prior to 1966, the WBA was effective on April 1st . Beginning in 1966, the WBA became effective June 1st. Dependents' allowances became effective January 1, 1976.

** Wages in two quarters requirement became effective January 1, 1976. Beginning in 1980, monetary eligibility requirements are effective on June 1st each year.

*** Or 3/4 of an individual's full-time weekly wage, whichever is the lesser.

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TABLE 2

INSURED UNEMPLOYMENT RATE (IUR), FIRST PAYMENTS, WEEKS COMPENSATED,
FINAL PAYMENTS, AND DURATION OF BENEFITS, 1938-1984

Year	IUR	First Payments	Weeks Compensated	Final Payments	Duration In Weeks	
					Maximum	Average
1938...	11.7%	78,460	566,558	--	16	7.2
1939...	9.2	52,917	425,131	18,721	16	8.0
1940...	9.1	59,116	535,180	15,262	16	9.1
1941...	2.9	25,253	225,403	7,815	16	8.9
1942...	1.6	16,906	141,257	4,545	16	8.4
1943...	0.6	5,110	49,341	1,675	16	9.7
1944...	0.5	4,358	31,978	858	16	7.3
1945...	1.8	14,788	118,374	1,438	20	7.7
1946...	4.6	31,707	353,755	7,868	20	11.2
1947...	4.3	32,086	340,274	6,116	20	10.6
1948...	4.9	38,370	383,915	7,214	20	10.0
1949...	10.0	66,888	735,402	14,185	20	11.0
1950...	8.3	53,858	619,823	17,667	20	11.5
1951...	5.0	37,144	384,295	8,654	20	10.3
1952...	4.5	36,432	342,467	6,755	20	9.4
1953...	4.7	36,599	354,087	6,836	20	9.7
1954...	7.1	50,089	544,526	10,976	20	10.9
1955...	6.0	38,734	442,593	9,645	23	11.4
1956...	4.2	34,698	357,781	6,314	23	10.3
1957...	5.7	41,374	475,663	6,034	26	11.2
1958...	10.3	68,329	871,281	11,733	26	12.8
1959...	7.1	45,565	608,356	10,146	26	13.4
1960...	7.1	50,040	605,628	8,635	26	12.1
1961...	8.3	53,129	704,531	10,515	26	13.3
1962...	5.5	37,679	450,451	6,259	26	12.0
1963...	5.8	40,376	473,186	4,622	26	11.7
1964...	4.8	33,426	398,839	5,570	26	11.9
1965...	3.3	24,881	279,976	3,420	26	11.3
1966...	2.5	24,058	230,364	3,165	26	9.6
1967...	2.6	28,352	244,034	4,428	26	8.6
1968...	2.9	25,955	265,905	4,701	26	10.2
1969...	3.6	32,706	344,373	6,148	26	10.5
1970...	4.4	41,815	441,266	9,429	26	10.6
1971...	6.1	49,200	624,256	16,050	26	12.7
1972...	4.4	42,440	524,423	15,302	26	12.4
1973...	3.7	40,706	470,176	12,754	26	11.6
1974...	4.9	55,076	601,206	14,847	26	10.9
1975...	8.2	86,178	1,021,290	30,569	26	11.9
1976...	5.8	70,023	755,342	21,631	26	10.8
1977...	6.0	68,765	797,678	21,931	26	11.6
1978...	4.3	61,520	645,424	16,821	26	10.5
1979...	4.1	65,009	667,514	15,501	26	10.3

Table 2 (continued)

Year	IUR	First Payments	Weeks Compensated	Final Payments	Duration In Weeks	
					Maximum	Average
1980...	5.1%	72,498	785,235	18,547	26	10.8
1981...	4.9	58,257	742,686	19,465	26	12.7
1982...	5.6 8.6	51,202	788,134	27,846	26	15.4
1983...	5.2 9.0	37,967	695,987	25,548	26	18.3
1984...	4.1	34,709	582,883	19,714	26	16.8
1985...	3.4	36,950		21,325		17.1
1986...	3.3 - 1st.	36,331		14,708		14.4

TABLE 3
TAXABLE WAGE BASE AND CONTRIBUTION RATES, 1938-1984

Year	Taxable Wage Base	Average Contribution Rate		Contribution Rate (Taxable Wages)		
		Total Wages	Taxable Wages	Minimum	Maximum	New Employer
1938...	All Wages	2.66%	2.66%	2.7%	2.7%	2.7%
1939...	All Wages	2.69	2.69	2.7	2.7	2.7
1940...	\$3,000	2.58	2.70	2.7	2.7	2.7
1941...	3,000	2.57	2.70	2.7	2.7	2.7
1942...	3,000	2.57	2.70	2.7	2.7	2.7
1943...	3,000	2.28	2.50	1.5	2.7	2.7
1944...	3,000	2.04	2.28	1.5	2.7	2.7
1945...	3,000	1.93	2.08	1.2	2.7	2.7
1946...	3,000	1.78	1.93	1.2	2.7	2.7
1947...	3,000	1.57	1.74	0.9	2.7	2.7
1948...	3,000	1.44	1.64	0.9	2.7	2.7
1949...	3,000	1.48	1.67	0.9	2.7	2.7
1950...	3,000	1.47	1.69	0.9	2.7	2.7
1951...	3,000	1.43	1.67	0.9	2.7	2.7
1952...	3,000	1.36	1.63	0.9	2.7	2.7
1953...	3,000	1.31	1.59	0.9	2.7	2.7
1954...	3,000	1.27	1.58	0.9	2.7	2.7
1955...	3,000	1.22	1.55	0.9	2.7	2.7
1956...	3,000	1.24	1.61	0.9	2.7	2.7
1957...	3,000	1.19	1.58	0.5	2.7	2.7
1958...	3,000	1.23	1.53	0.5	2.7	2.7
1959...	3,000	1.13	1.58	0.5	2.7	2.7
1960...	3,000	1.15	1.63	0.7	2.7	2.7
1961...	3,000	1.23	1.78	1.0	2.7	2.7
1962...	3,000	1.34	1.98	1.4	2.7	2.7
1963...	3,000	1.41	2.12	1.4	2.7	2.7
1964...	3,000	1.29	1.99	1.0	2.7	2.7
1965...	3,000	1.09	1.71	0.7	2.9	2.7
1966...	3,000	.91	1.47	0.5	2.7	2.7
1967...	3,000	.73	1.23	0.5	2.7	2.7
1968...	3,000	.78	1.34	0.5	2.7	2.7
1969...	3,000	.77	1.39	0.5	2.7	2.7
1970...	3,000	.73	1.39	0.5	2.7	2.7
1971...	3,000	.71	1.41	0.5	2.7	2.7
1972...	4,200	1.59	2.55	1.9	4.5	2.0
1973...	4,200	1.55	2.59	1.9	4.5	2.0
1974...	4,200	1.48	2.70	1.9	4.5	2.0
1975...	4,200	1.50	2.79	2.4	5.0	2.0
1976...	4,200	1.64	3.21	2.4	5.0	2.8
1977*..	4,200	1.73	3.54	2.7	5.3	3.3
1978...	6,000	1.88	3.20	2.4	5.0	3.0
1979...	6,000	1.75	3.14	2.4	5.0	3.0

Table 3 (continued)

Year	Taxable Wage Base	Average Contribution Rate		Contribution Rate (Taxable Wages)		
		Total Wages	Taxable Wages	Minimum	Maximum	New Employer
1980...	\$6,000	1.61%	3.13%	2.4%	5.0%	3.0%
1981...	6,000	1.53	3.11	2.4	5.0	3.0
1982...	6,000	1.42	3.08	2.4	5.0	3.0
1983**.	7,000	1.81	3.67	3.0	5.6	3.6
1984**.	7,000	1.74	3.66	3.0	5.6	3.6

* Contribution rate includes surtax of .3 percent.

** Contribution rate includes surtax of .6 percent.

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TABLE 4
COVERED EMPLOYMENT AND TAXABLE AND TOTAL WAGES,
EXCLUDING DIRECT REIMBURSABLES, 1938-1984

Year	Covered Employment	Wages (In Thousands)		Taxable Wages as a Percent of Total Wages
		Taxable	Total	
1938....	127,510	\$ 132,720	\$ 132,720	100.0%
1939....	136,908	144,359	144,359	100.0
1940....	143,521	149,210	156,553	95.3
1941....	172,662	204,173	214,835	95.0
1942....	194,164	301,485	316,575	95.2
1943....	191,517	356,561	390,413	91.3
1944....	176,466	331,672	371,188	89.4
1945....	156,321	301,929	326,107	92.6
1946....	167,239	327,717	355,459	92.2
1947....	175,637	370,345	408,723	90.6
1948....	176,420	394,260	448,335	87.9
1949....	163,557	364,956	412,320	88.5
1950....	166,209	383,891	440,941	87.1
1951....	176,026	432,555	507,078	85.3
1952....	176,878	444,077	532,566	83.4
1953....	178,771	455,742	555,849	82.0
1954....	173,038	445,398	554,350	80.3
1955....	176,048	463,844	587,999	78.9
1956....	195,123	518,741	673,618	77.0
1957....	192,131	516,546	686,077	75.3
1958....	183,987	495,967	673,968	73.6
1959....	189,835	525,072	731,451	71.8
1960....	191,768	536,007	761,646	70.4
1961....	190,196	533,622	773,123	69.0
1962....	192,585	546,753	807,529	67.7
1963....	191,060	547,637	824,442	66.4
1964....	194,467	568,085	876,388	64.8
1965....	202,535	599,361	944,902	63.4
1966....	212,497	636,923	1,029,963	61.8
1967....	215,309	660,297	1,104,483	59.8
1968....	220,885	689,278	1,189,504	57.9
1969....	224,225	704,794	1,275,321	55.3
1970....	224,029	713,119	1,362,369	52.3
1971....	220,907	706,227	1,398,108	50.5
1972....	257,930	1,038,891	1,669,995	62.2
1973....	267,914	1,092,049	1,826,740	59.8
1974....	266,665	1,126,951	1,982,014	56.9
1975....	259,486	1,103,254	2,055,161	53.7
1976....	274,900	1,219,464	2,384,765	51.1
1977....	282,525	1,251,593	2,566,064	48.8
1978....	299,053	1,702,553	2,893,651	58.8
1979....	309,157	1,802,968	3,240,348	55.6

Table 4 (continued)

Year	Covered Employment	Wages (In Thousands)		Taxable Wages as a Percent of Total Wages
		Taxable	Total	
1980....	310,261	\$1,860,571	\$3,609,479	51.5%
1981....	310,789	1,908,604	3,898,125	49.0
1982....	307,996	1,896,606	4,131,055	45.9
1983....	314,338	2,173,118	4,417,154	49.2
1984....	332,244	2,329,030	4,902,946	47.5

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TABLE 5

DISBURSEMENTS AND REVENUES UNDER THE STATE UNEMPLOYMENT
INSURANCE PROGRAM, 1938-1984

Financial Data In Thousands						
Year	Benefits Paid		Contributions Received	Interest Earned	Year-End Fund Balance (Excluding Loans)	Loans Received
	Regular	Extended (State Share)				
1938...	\$ 4,535	--	\$ 3,166	\$ 66	\$ 2,456	--
1939...	3,027	--	4,094	65	3,588	--
1940...	3,467	--	4,060	95	4,020	--
1941...	1,543	--	5,006	139	7,622	--
1942...	1,182	--	7,444	248	14,132	--
1943...	428	--	9,473	383	23,560	--
1944...	320	--	7,840	523	31,602	--
1945...	1,750	--	6,599	666	37,117	--
1946...	5,478	--	5,945	713	38,297	--
1947...	4,466	--	6,457	780	41,067	--
1948...	5,481	--	6,507	877	42,967	--
1949...	11,402	--	6,222	876	38,658	--
1950...	9,098	--	6,408	785	36,744	--
1951...	5,559	--	7,219	817	39,218	--
1952...	5,326	--	7,316	895	42,106	--
1953...	5,788	--	7,335	1,016	44,665	--
1954...	9,837	--	7,056	1,011	42,896	--
1955...	8,146	--	7,187	968	42,902	--
1956...	6,625	--	8,348	1,052	45,826	--
1957...	9,784	--	8,464	1,185	45,537	--
1958...	18,891	--	7,724	1,039	35,208	--
1959...	12,817	--	8,249	888	31,502	--
1960...	12,922	--	8,796	900	28,266	--
1961...	15,383	--	9,456	764	23,184	--
1962...	10,050	--	10,870	708	24,733	--
1963...	10,712	--	11,710	800	26,521	--
1964...	9,133	--	11,591	938	29,900	--
1965...	6,502	--	10,424	1,132	34,944	--
1966...	6,478	--	9,650	1,318	39,498	--
1967...	7,694	--	8,821	1,552	42,244	--
1968...	9,241	--	9,341	1,716	44,123	--
1969...	11,962	--	9,858	1,912	44,000	--
1970...	17,504	--	10,127	2,052	38,417	--
1971...	26,881	\$2,162	10,022	1,681	21,152	--
1972...	23,807	1,430	24,099	860	20,976	--
1973...	21,998	0	28,225	1,056	28,510	--
1974...	28,940	1,819	29,393	1,559	28,831	--
1975...	53,029	5,302	29,762	1,019	1,447	\$ 2,400
1976...	43,570	4,706	38,837	45	(-) 7,695	12,500
1977...	51,607	5,183	44,353	15	(-) 19,855	8,000
1978...	41,246	2,848	52,366	0	(-) 11,272	13,500
1979...	43,425	1,912	56,525	1	14	--

Table 5 (continued)

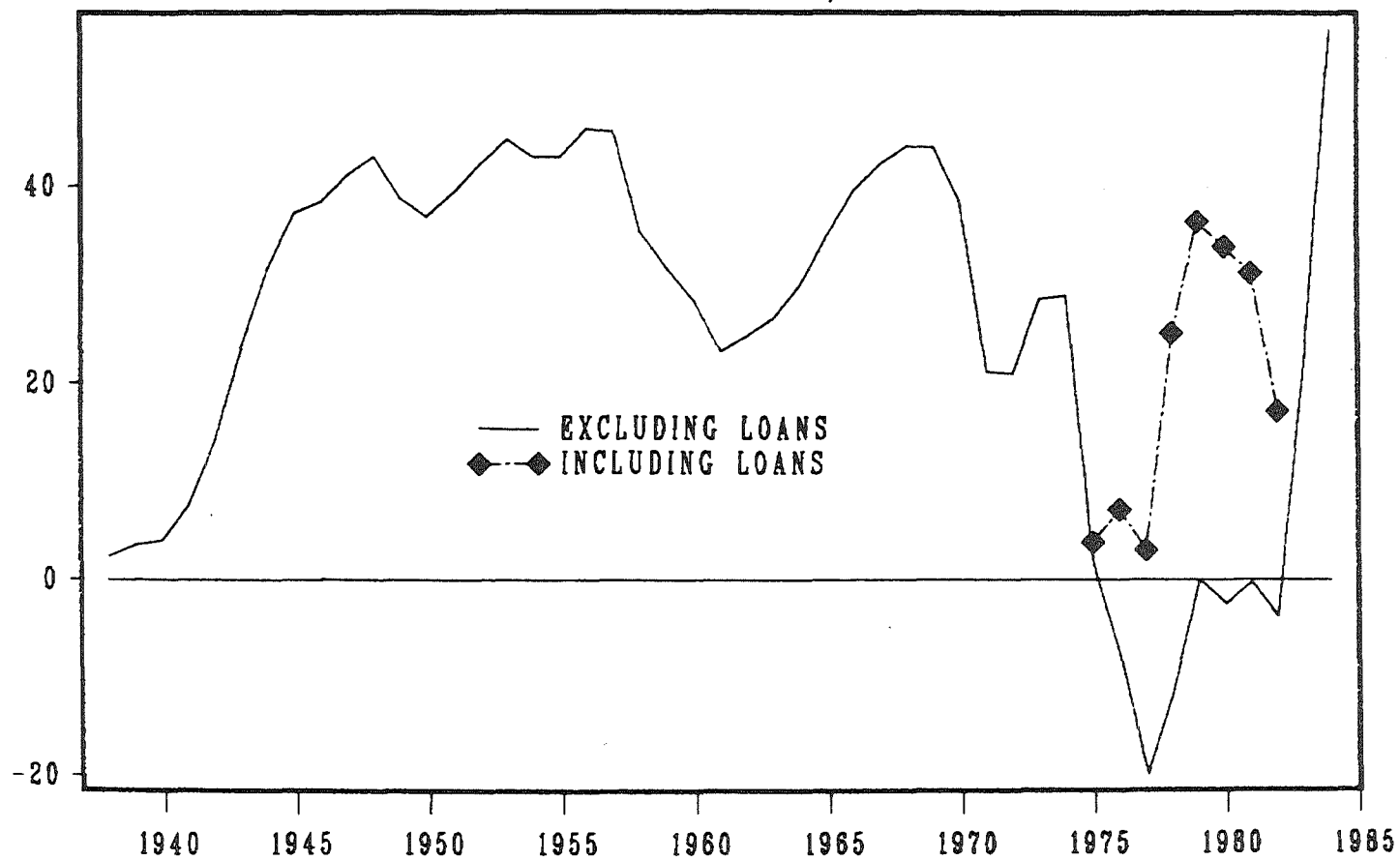
Financial Data In Thousands						
Year	Benefits Paid		Contributions Received	Interest Earned	Year-End Fund Balance (Excluding Loans)	Loans Received
	Regular	Extended (State Share)				
1980...	\$56,774	\$4,332	\$58,880	\$ 79	\$(-)2,513	--
1981...	58,766	3,057	59,805	34	(-) 266	--
1982...	69,527	3,598	59,075	286	(-)3,764	--
1983...	65,501	2,950	77,086	591	22,577	\$1,448
1984...	56,864	0	85,703	3,110	56,310	--

* Federal-state extended benefits program became effective in 1971.

SECTION VIII

APPENDIX B

CHART 1
YEAR-END FUND BALANCES, 1938-1984



PERCENT

CHART 2
NET FUND BALANCES AS A PERCENT OF TOTAL WAGES, 1938-1984

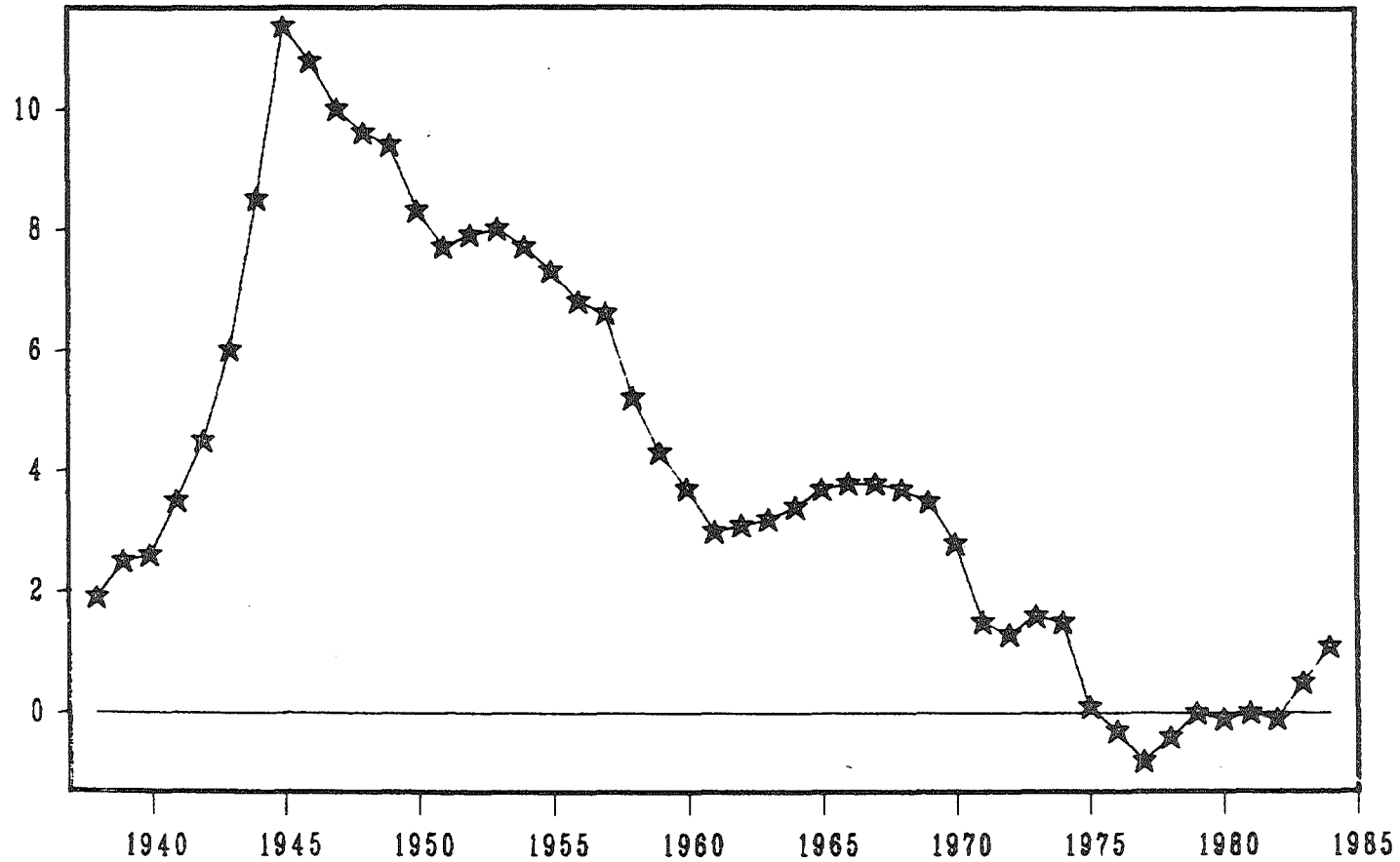


CHART 3
TAXABLE AND TOTAL WAGES, 1938-1984

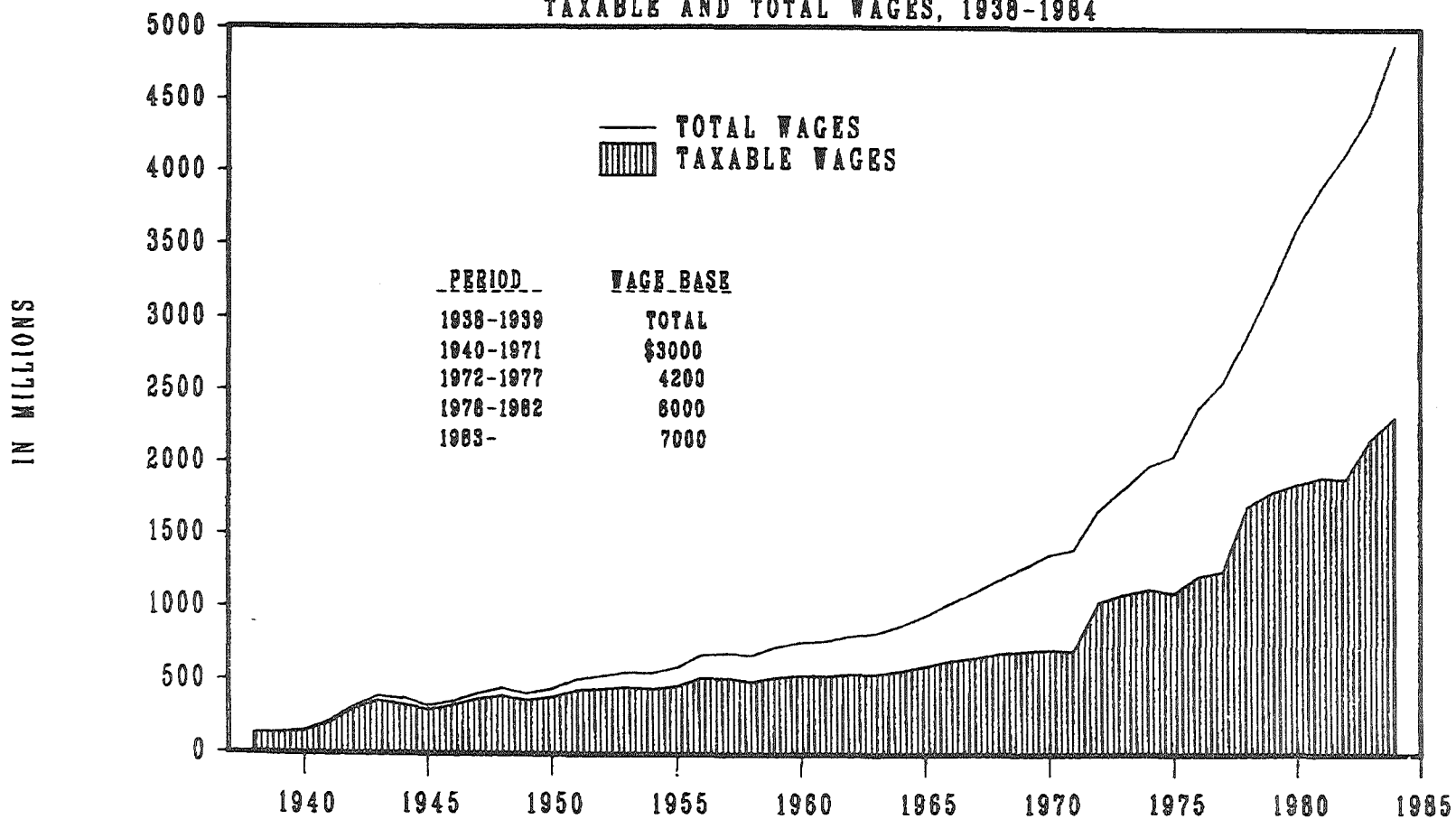


CHART 4
TAXABLE WAGES AS A PERCENT OF TOTAL WAGES, 1938-1984

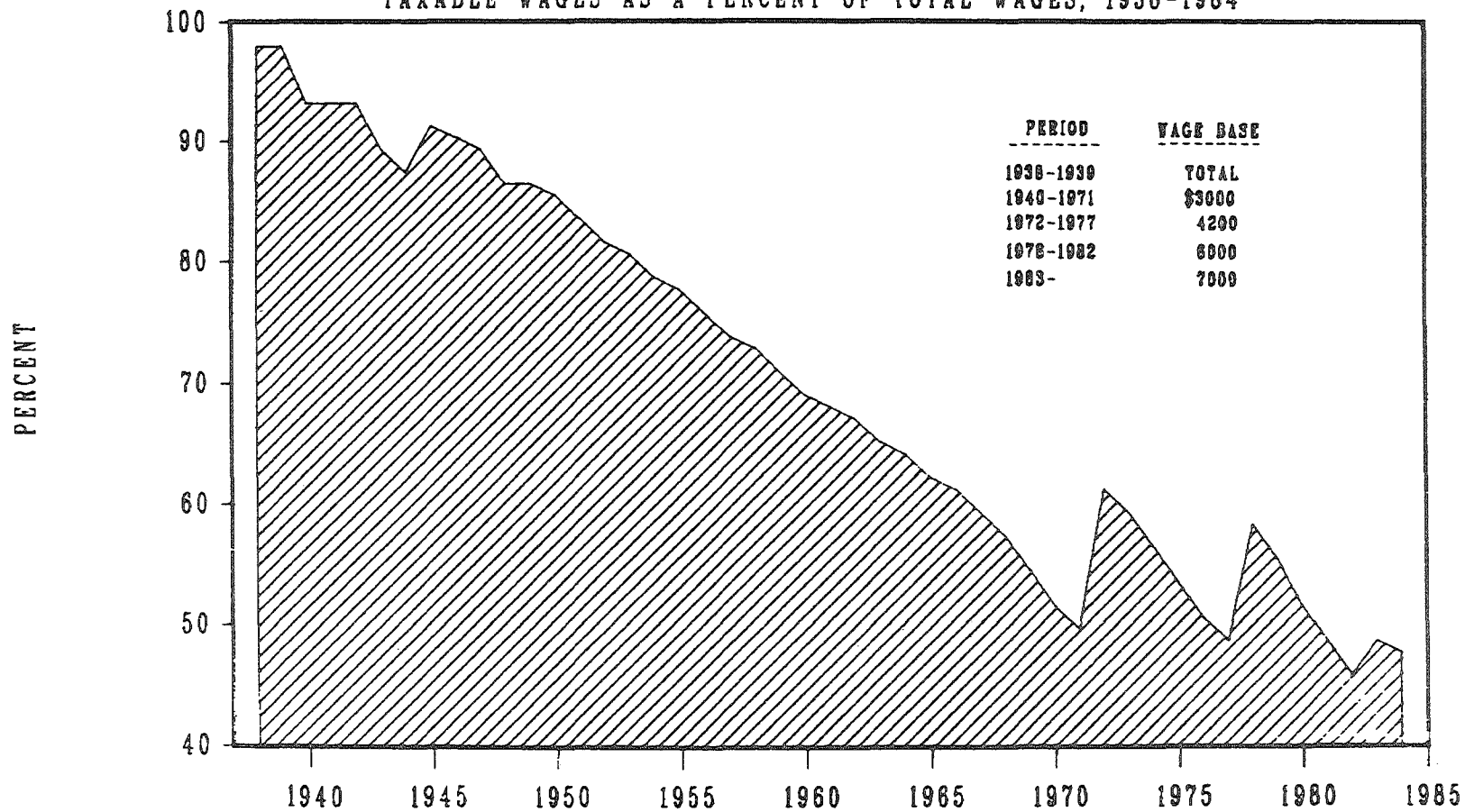
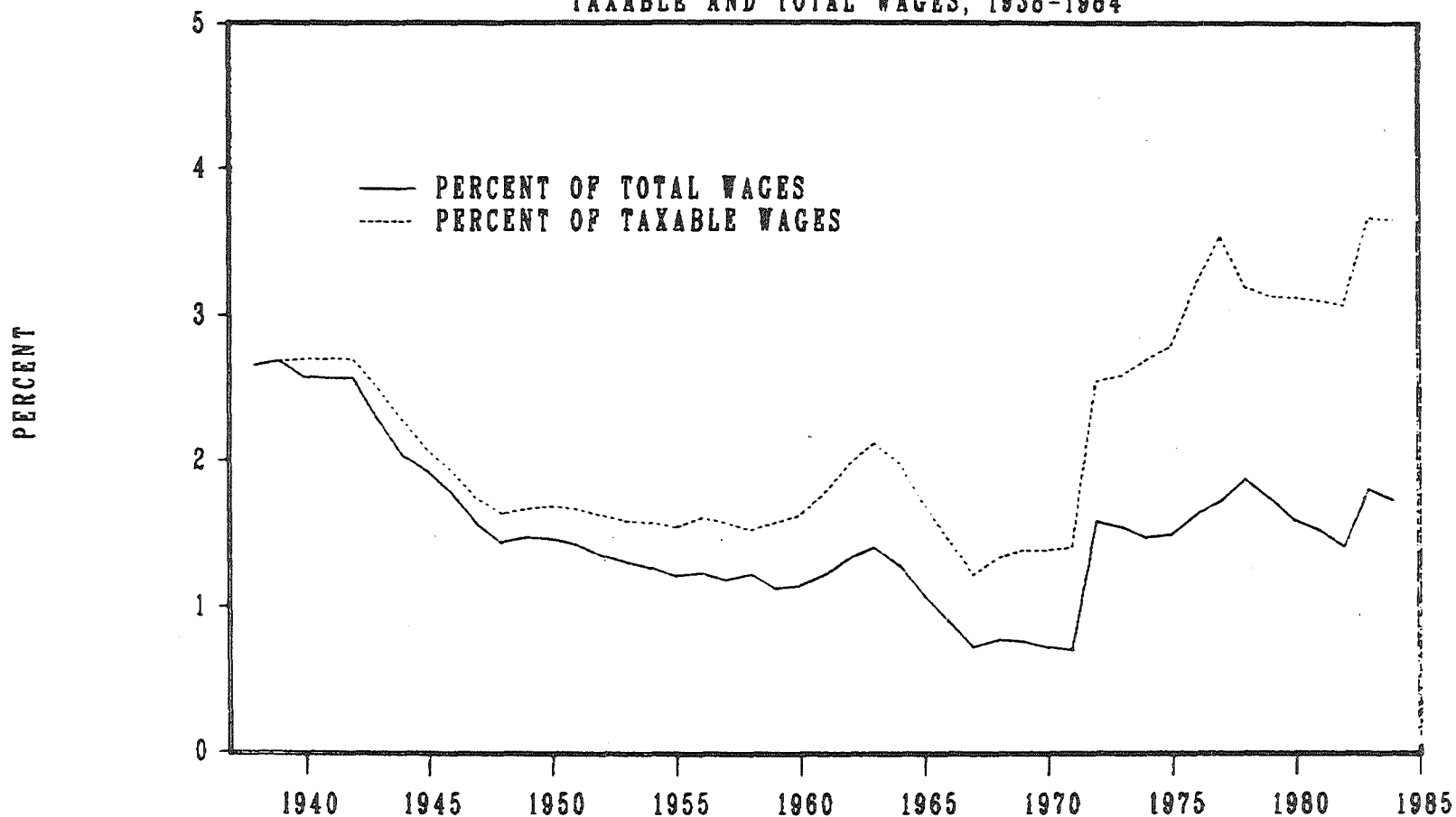
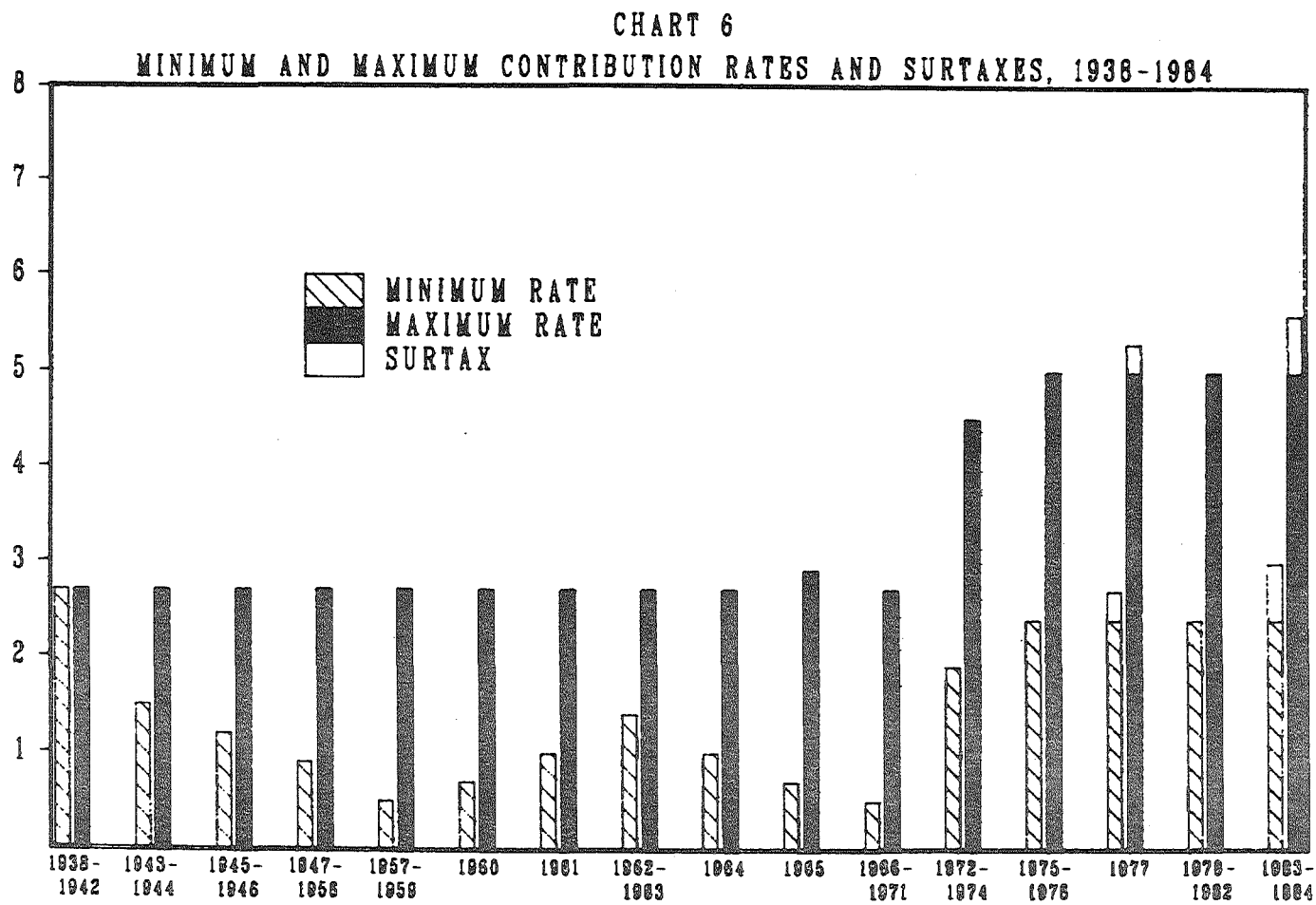


CHART 5
AVERAGE CONTRIBUTION RATES AS A PERCENT OF
TAXABLE AND TOTAL WAGES, 1938-1984



NOTE: Includes surtaxes of 0.3 percent in 1977 and 0.6 percent in 1983-1984.

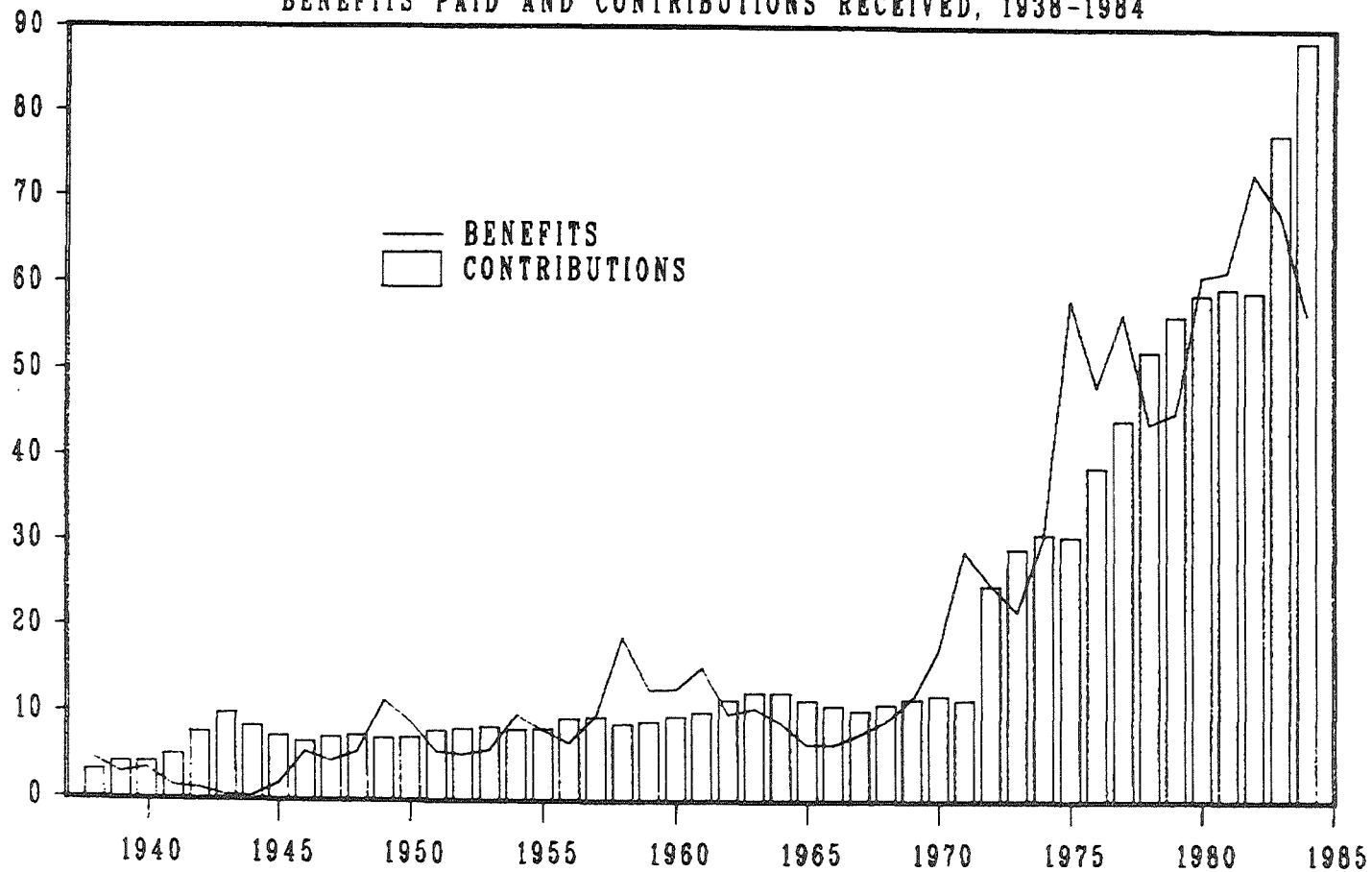
RATE



NOTE: Contribution rates are based on taxable wages. Surtaxes of 0.3 percent in 1977 and 0.6 percent in 1983-1984 were effective.

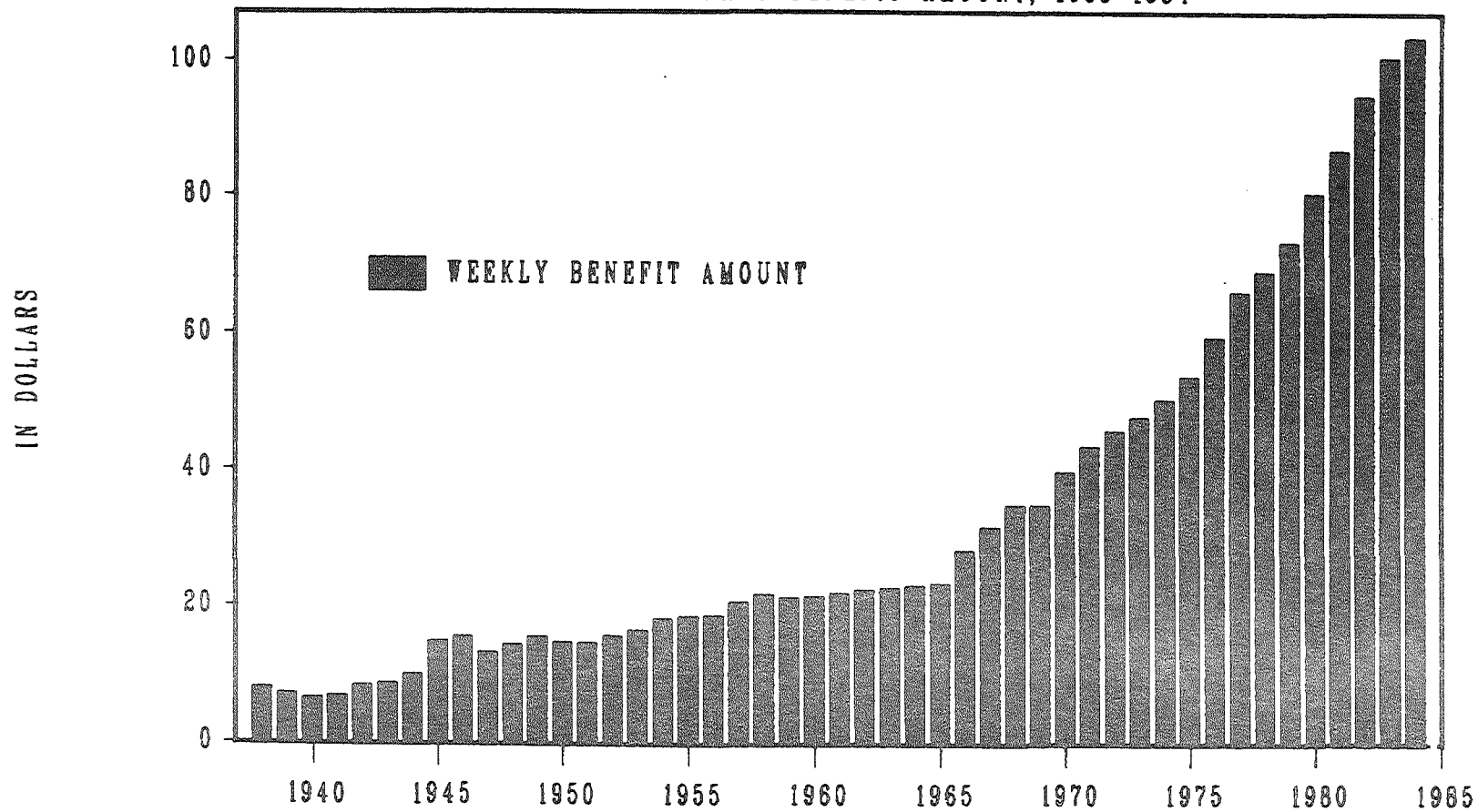
IN MILLIONS

CHART 7
BENEFITS PAID AND CONTRIBUTIONS RECEIVED, 1938-1984



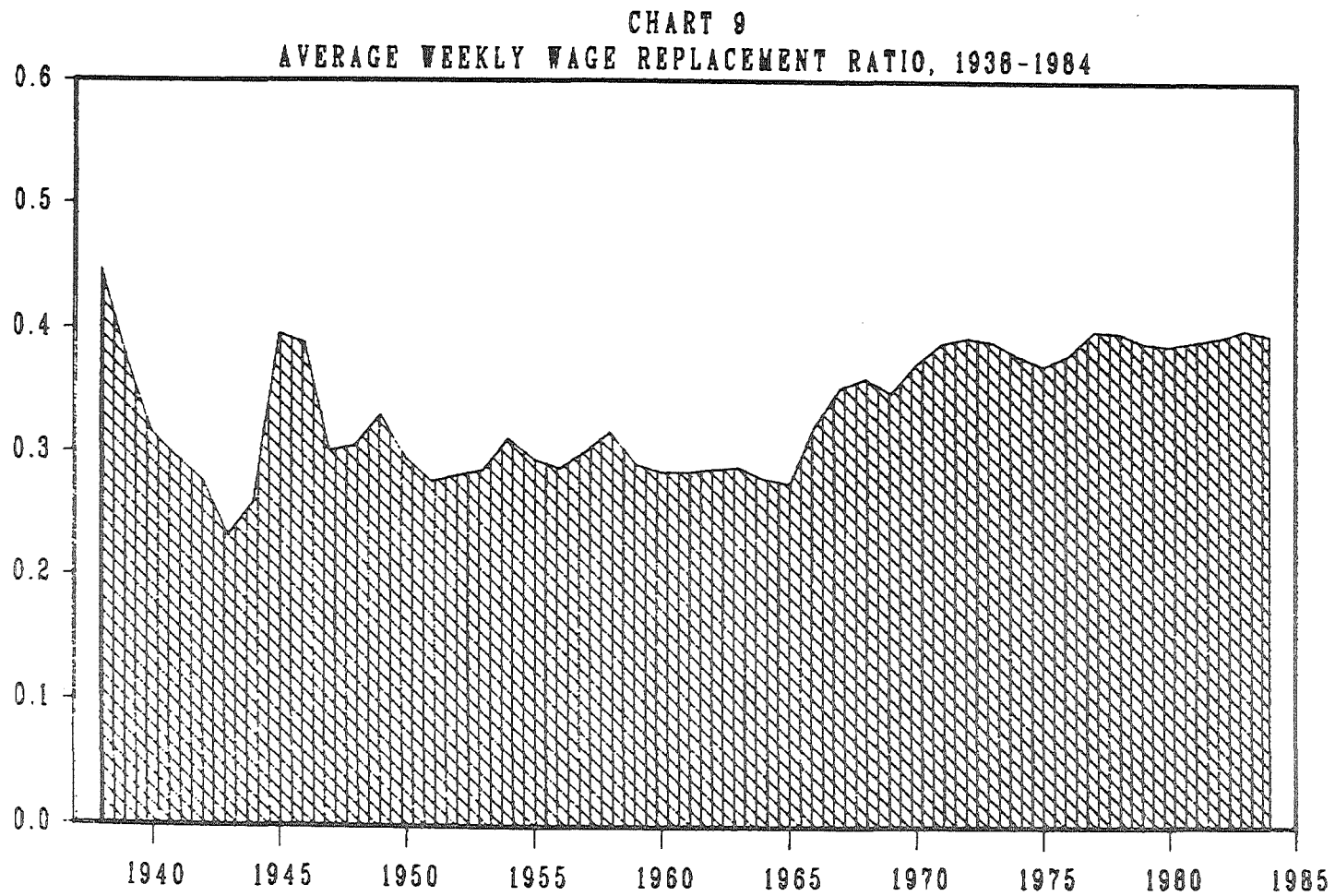
NOTE: Benefits paid includes state share of extended benefits.
Contributions received includes interest earnings.

CHART 8
AVERAGE WEEKLY BENEFIT AMOUNT, 1938-1984



NOTE: Average weekly benefit amount refers to total unemployment and includes dependency allowances beginning in 1976.

RATIO



NOTE: Replacement ratio equals the average weekly benefit total divided by the average weekly wage.