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WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1976

ENROLLED

Committee Substitute for HOUSE BILL No. 1422

(By Mr. Lolores : Mr. Tonglins)

PASSED 1976

In Effect _____ Passage

C 641

FILED IN THE OFFICE OF SECRETARY OF STATE OF WEST VIRGINIA

THIS DATE 3/29/26

ENROLLED

COMMITTEE SUBSTITUTE

FOR

H. B. 1422

(By Mr. HOLMES and Mr. TOMPKINS)

(Originating in the House Committee on the Judiciary)

[Passed March 13, 1976; in effect ninety days from passage.]

AN ACT to amend and reenact section three, article one; sections three and ten, article six; all of chapter twenty-one-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to unemployment compensation; definitions;

Be it enacted by the Legislature of West Virginia: 6

That section three, article one; sections saye, three, and ten, ticle six; all of chapter twenty-one-a of the code of West Virginia: thousand nine hundred thirty-one and direct read and the code of West Virginia. article six; all of chapter twenty-one-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

ARTICLE 1. DEPARTMENT OF EMPLOYMENT SECURITY.

§21A-1-3. Definitions.

- As used in this chapter, unless the context clearly requires
- 2 otherwise:
- "Administration fund" means the employment security ad-
- 4 ministration fund, from which the administrative expenses
- under this chapter shall be paid.

- 6 "Annual payroll" means the total amount of wages for 7 employment paid by an employer during a twelve-month 8 period ending with June thirty of any calendar year.
- "Average annual payroll" means the average of the last three annual payrolls of an employer.
- "Base period" means the first four out of the last five completed calendar quarters immediately preceding the first day of the individual's benefit year.
- "Base period employer" means any employer who in the base period for any benefit year paid wages to an individual who filed claim for unemployment compensation within such benefit year.
- "Base period wages" means wages paid to an individual during the base period by all his base period employers.
- 20 "Benefit year" with respect to an individual means the 21 fifty-two week period beginning with the first day of the calendar week in which a valid claim is effective and there-23 after the fifty-two week period beginning with the first day 24 of the calendar week in which such individual next files a 25 valid claim for benefits after the termination of his last 26 preceding benefit year. An initial claim for benefits filed 27 in accordance with the provisions of this chapter shall be deemed to be a valid claim within the purposes of this 29 definition if the individual has been paid wages in his base 30 period sufficient to make him eligible for benefits under 31 the provisions of this chapter.
- 32 "Benefits" means the money payable to an individual with 33 respect to his unemployment.
- 34 "Board" means board of review.
- 35 "Calendar quarter" means the period of three consecutive 36 calendar months ending on March thirty-one, June thirty,
- 37 September thirty, or December thirty-one, or the equivalent
- 38 thereof as the commissioner may by regulation prescribe.
- 39 "Commissioner" means the employment security commis-40 sioner.

- "Computation date" means June thirty of the year immediately preceding the January one on which an employer's contribution rate becomes effective.
- "Employing unit" means an individual, or type of or-44 45 ganization, including any partnership, association, trust, estate, joint-stock company, insurance company, corporation (domes-46 tic or foreign), institution of higher education, or the receiver, 47 48 trustee in bankruptcy, trustee or successor thereof, or the legal representative of a deceased person, which has on 49 January first, one thousand nine hundred thirty-five, or 50 51 subsequent thereto, had in its employ one or more individuals performing service within this state. 52
- 53 "Employer" means:
- 54 (1) Until January one, one thousand nine hundred seventy-55 two, any employing unit which for some portion of a day, 56 not necessarily simultaneously, in each of twenty different 57 calendar weeks, which weeks need not be consecutive, within 58 either the current calendar year, or the preceding calendar 59 year, has had in employment four or more individuals irrespective of whether the same individuals were or were not 60 61 employed on each of such days;
- 62 (2) Any employing unit which is or becomes a liable 63 employer under any federal unemployment tax act;
- 64 (3) Any employing unit which has acquired or acquires 65 the organization, trade or business, or substantially all the 66 assets thereof, of an employing unit which at the time of 67 such acquisition was an employer subject to this chapter;
- 68 (4) Any employing unit which, after December thirty-one, one thousand nine hundred sixty-three, and until January 69 70 one, one thousand nine hundred seventy-two, in any one 71 calendar quarter, in any calendar year, has in employment 72 four or more individuals and has paid wages for employment 73 in the total sum of five thousand dollars or more, or which, 74 after such date, has paid wages for employment in any 75 calendar year in the sum total of twenty thousand dollars 76 or more:

- 77 (5) Any employing unit which, after December thirty-one, 78 one thousand nine hundred sixty-three, and until January 79 one, one thousand nine hundred seventy-two, in any three 80 weeks' period, in any calendar year, has in employment ten 81 or more individuals;
- 82 (6) For the effective period of its election pursuant to 83 section three, article five of this chapter, any employing unit 84 which has elected to become subject to this chapter;
- (7) Any employing unit which, after December thirty-one, 85 one thousand nine hundred seventy-one, (i) in any calendar 86 87 quarter in either the current or preceding calendar year paid for service in employment wages of one thousand five 88 89 hundred dollars or more, or (ii) for some portion of a day in each of twenty different calendar weeks, whether or not 90 such weeks were consecutive, in either the current or the 91 92 preceding calendar year had in employment at least one 93 individual (irrespective of whether the same individual was in employment in each such day); 94
- 95 (8) Any employing unit for which service in employment, 96 as defined in subdivision nine of the definition of "employ-97 ment" in this section, is performed after December thirty-one, 98 one thousand nine hundred seventy-one;
- 99 (9) Any employing unit for which service in employment, 100 as defined in subdivision ten of the definition of "employ-101 ment" in this section, is performed after December thirty-one, 102 one thousand nine hundred seventy-one.
- "Employment," subject to the other provisions of this section, means:
- 105 (1) Service, including service in interstate commerce, per-106 formed for wages or under any contract of hire, written or 107 oral, express or implied;
- 108 (2) Any service performed prior to January one, one 109 thousand nine hundred seventy-two, which was employment 110 as defined in this section prior to such date and, subject to 111 the other provisions of this section, service performed after 112 December thirty-one, one thousand nine hundred seventy-one, 113 by an employee, as defined in section 3306(i) of the "Federal

- Unemployment Tax Act," including service in interstate com-114 115 merce:
- 116 (3) Any service performed prior to January one, one 117 thousand nine hundred seventy-two, which was employment as defined in this section prior to such date and, subject to 118 119 the other provisions of this section, service performed after 120 December thirty-one, one thousand nine hundred seventy-one, 121 including service in interstate commerce, by any officer of a
- 122 corporation;
- 123 (4) An individual's entire service, performed within or 124 both within and without this state if: (a) The service is 125 localized in this state; or (b) the service is not localized 126 in any state but some of the service is performed in this 127 state and (i) the base of operations, or, if there is no base 128 of operations, then the place from which such service is 129 directed or controlled, is in this state; or (ii) the base of 130 operations or place from which such service is directed or 131 controlled is not in any state in which some part of the 132 service is performed but the individual's residence is in this 133 state;
- 134 (5) Service not covered under paragraph four of this 135 subdivision and performed entirely without this state with respect to no part of which contributions are required and 136 137 paid under an unemployment compensation law of any other 138 state or of the federal government, shall be deemed to be 139 employment subject to this chapter if the individual perform-140 ing such services is a resident of this state and the commis-141 sioner approves the election of the employing unit for whom 142 such services are performed that the entire service of such 143 individual shall be deemed to be employment subject to 144 this chapter;
- 145 (6) Service shall be deemed to be localized within a 146 state, if: (a) The service is performed entirely within such 147 state; or (b) the service is performed both within and without 148 such state, but the service performed without such state is incidental to the individual's service within this state, as, 149 for example, is temporary or transitory in nature or consists 150

151 of isolated transactions:

- 152 (7) Services performed by an individual for wages shall 153 be deemed to be employment subject to this chapter unless 154 and until it is shown to the satisfaction of the commissioner 155 that: (a) Such individual has been and will continue to be 156 free from control or direction over the performance of such 157 services, both under his contract of service and in fact; and 158 (b) such service is either outside the usual course of the 159 business for which such service is performed or that such 160 service is performed outside of all the places of business 161 of the enterprise for which such service is performed; and 162 (c) such individual is customarily engaged in an independently 163 established trade, occupation, profession or business;
- 164 (8) All service performed by an officer or member of 165 the crew of an American vessel (as defined in section three 166 hundred five of an act of Congress entitled "Social Security Act Amendment of 1946," approved August tenth, one thou-167 168 sand nine hundred forty-six) on or in connection with such 169 vessel, provided that the operating office, from which the operations of such vessel operating on navigable waters 170 171 within and without the United States is ordinarily and 172 regularly supervised, managed, directed and controlled, is 173 within this state;
- 174 (9) Service performed after December thirty-one, one thou-175 sand nine hundred seventy-one, by an individual in the 176 employ of this state or any of its instrumentalities (or in 177 the employ of this state and one or more other states or 178 their instrumentalities), when such service is performed for 179 a hospital or institution of higher education located in this 180 state: Provided, That such service is excluded from "em-181 ployment" as defined in the "Federal Unemployment Tax 182 Act" solely by reason of section 3306(c) (7) of that act, and 183 is not excluded from "employment" under subdivision eleven 184 of the exclusions from the term "employment";
- 185 (10) Service performed after December thirty-one, one 186 thousand nine hundred seventy-one, by an individual in the 187 employ of a religious, charitable, educational or other or-188 ganization but only if the following conditions are met:
- 189 (a) The service is excluded from "employment" as de-

- 190 fined in the "Federal Unemployment Tax Act" solely by 191 reason of section 3306(c) (8) of that act; and
- 192 (b) The organization had four or more individuals in em-193 ployment for some portion of a day in each of twenty different 194 weeks, whether or not such weeks were consecutive, within 195 either the current or preceding calendar year, regardless of 196 whether they were employed at the same moment of time;
- 197 (11) Service of an individual who is a citizen of the 198 United States, performed outside the United States (except in Canada or the Virgin Islands), after December thirty-one, 199 200 one thousand nine hundred seventy-one, in the employ of an American employer (other than service which is deemed 201 202 "employment" under the provisions of subdivisions four, five 203 or six of this definition of "employment" or the parallel 204 provisions of another state's law), if:
- 205 (a) The employer's principal place of business in the 206 United States is located in this state; or
- 207 (b) The employer has no place of business in the United 208 States, but (i) the employer is an individual who is a resident 209 of this state; or (ii) the employer is a corporation which is 210 organized under the laws of this state; or (iii) the employer is 211 a partnership or a trust and the number of the partners or 212 trustees who are residents of this state is greater than the 213 number who are residents of any one other state; or
- (c) None of the criteria of subparagraphs (a) and (b) of this subdivision (11) is met but the employer has elected coverage in this state or, the employer having failed to elect coverage in any state, the individual has filed a claim for benefits, based on such service, under the law of this state.
- An "American employer," for purposes of this subdivision (11), means a person who is (i) an individual who is a resident of the United States; or (ii) a partnership if two thirds or more of the partners are residents of the United States; or (iii) a trust, if all of the trustees are residents of the United States; or (iv) a corporation organized under the laws of the United States or of any state.
- Notwithstanding the foregoing definition of "employment,"

- 227 if the services performed during one half or more of any
- 228 pay period by an employee for the person employing him
- 229 constitute employment, all the services of such employee for
- 230 such period shall be deemed to be employment; but if the
- 231 services performed during more than one half of any such
- pay period by an employee for the person employing him do 232
- 233 not constitute employment, then none of the services of such
- 234 employee for such period shall be deemed to be employment.
- 235 The term "employment" shall not include:
- 236 (1) Services performed in the employ of this state or any
- 237 political subdivision thereof, or any instrumentality of this state
- 238 or its subdivisions, except as otherwise provided herein;
- 239 (2) Service performed directly in the employ of another
- 240 state, or its political subdivisions;
- 241 (3) Service performed in the employ of the United
- 242 States or an instrumentality of the United States exempt
- 243 under the constitution of the United States from the pay-
- 244 ments imposed by this law, except that to the extent that
- 245 the Congress of the United States shall permit states to
- 246 require any instrumentalities of the United States to make
- 247 payments into an unemployment fund under a state unem-
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- ployment compensation law, all of the provisions of this
- 249 law shall be applicable to such instrumentalities, and to
- 250 service performed for such instrumentalities, in the same
- 251 manner, to the same extent and on the same terms as to all
- 252 other employers, employing units, individuals, and services:
- 253 Provided, That if this state shall not be certified for any
- 254 year by the secretary of labor under section 1603(c) of the
- 255 "Federal Internal Revenue Code," the payments required of 256
- such instrumentalities with respect to such year shall be re-
- 257 funded by the commissioner from the fund in the same
- 258 manner and within the same period as is provided in section
- nineteen, article five of this chapter, with respect to pay-259
- 260 ments erroneously collected;
- 261 (4) Service performed after June thirty, one thousand
- 262 nine hundred thirty-nine, with respect to which unem-
- 263 ployment compensation is payable under the "Railroad Un-
- 264 employment Insurance Act" and service with respect to

- 277 (5) Agricultural labor, and for the purposes of this chapter, 278 the term "agricultural labor" includes all services performed:
- 279 (a) On a farm, in the employ of any person, in connec-280 tion with cultivating the soil, or in connection with raising 281 or harvesting any agricultural or horticultural commodity, 282 including the raising, shearing, feeding, caring for, training, 283 and management of livestock, bees, poultry, and fur-bearing 284 animals and wildlife;
- 285 (b) In the employ of the owner or tenant or other operator 286 of a farm, in connection with the operation, management, 287 conservation, improvement, or maintenance of such farm and 288 its tools and equipment, or in salvaging timber or clearing land 289 of brush and other debris left by a hurricane, if the major 290 part of such service is performed on a farm;
- 291 (c) In connection with the production or harvesting 292 of any commodity defined as an agricultural commodity 293 in section 15(g) of the "Agricultural Marketing Act," as 294 amended or in connection with the ginning of cotton, or in 295 connection with the operation or maintenance of ditches, 296 canals, reservoirs, or waterways, not owned or operated for 297 profit, used exclusively for supplying and storing water for 298 farming purposes;
- 299 (d) (i) In the employ of the operator of a farm in 300 handling, planting, drying, packing, packaging, processing, 301 freezing, grading, storing or delivering to storage or to 302 market or to a carrier for transportation to market, in its

- 303 unmanufactured state, any agricultural or horticultural com-304 modity; but only if such operator produced more than one 305 half of the commodity with respect to which such service is 306 performed; or (ii) in the employ of a group of operators of 307 farms (or a cooperative organization of which such operators 308 are members) in the performance of service described in 309 subparagraph (i), but only if such operators produced more 310 than one half of the commodity with respect to which such 311 service is performed; but the provisions of subparagraphs 312 (i) and (ii) shall not be deemed to be applicable with 313 respect to service performed in connection with commercial 314 canning or commercial freezing or in connection with any 315 agricultural or horticultural commodity after its delivery to 316 a terminal market for distribution for consumption;
- 317 (e) On a farm operated for profit if such service is 318 not in the course of the employer's trade or business or is 319 domestic service in a private home of the employer. As 320 used in this subdivision (5), the term "farm" includes stock, 321 dairy, poultry, fruit, fur-bearing animal, and truck farms, 322 plantations, ranches, greenhouses and nurseries, or other 323 similar land areas or structures used primarily for the 324 raising of any agricultural or horticultural commodity, and orchards, and the terms "greenhouses and nurseries" shall not 325 326 include greenhouses and nurseries employing more than fifteen 327 full-time employees;
- 328 (6) Domestic service in a private home;
- 329 (7) Service performed by an individual in the employ of 330 his son, daughter, or spouse;
- 331 (8) Service performed by a child under the age of eighteen 332 years in the employ of his father or mother;
- 333 (9) Service as an officer or member of a crew of an 334 American vessel, performed on or in connection with such 335 vessel, if the operating office, from which the operations 336 of the vessel operating on navigable water within or without 337 the United States are ordinarily and regularly supervised, 338 managed, directed and controlled, is without this state;
- 339 (10) Services performed by agents of mutual fund broker-340 dealers or insurance companies, exclusive of industrial in-

surance agents, or by agents of investment companies, who are compensated wholly on a commission basis;

- 343 (11) Service performed (i) in the employ of a church or convention or association of churches, or an organization 344 345 which is operated primarily for religious purposes and which 346 is operated, supervised, controlled, or principally supported 347 by a church or convention or association of churches; or (ii) by a duly ordained, commissioned or licensed minis-348 ter of a church in the exercise of his ministry or by a mem-349 350 ber of a religious order in the exercise of duties required 351 by such order; or (iii) the employ of a school which is 352 not an institution of higher education; or (iv) in a facility 353 conducted for the purpose of carrying out a program of 354 rehabilitation for individuals whose earning capacity is impaired by age or physical or mental deficiency or injury 355 356 or providing remunerative work for individuals who be-357 cause of their impaired physical or mental capacity cannot 358 be readily absorbed in the competitive labor market by an 359 individual receiving such rehabilitation or remunerative work; 360 or (v) as part of an unemployment work-relief or work-361 training program assisted or financed in whole or in part 362 by any federal agency or an agency of a state or political 363 subdivision thereof, by an individual receiving such work 364 relief or work training; or (vi) for a hospital in a state 365 prison or other state correctional institution by an inmate of 366 the prison or correctional institution;
- 367 (12) Service performed, in the employ of a school, col-368 lege or university, if such service is performed (i) by a 369 student who is enrolled and is regularly attending classes 370 at such school, college or university, or (ii) by the spouse 371 of such a student, if such spouse is advised, at the time 372 such spouse commences to perform such service, that (I) the 373 employment of such spouse to perform such service is pro-374 vided under a program to provide financial assistance to such student by such school, college or university, and (II) such 375 376 employment will not be covered by any program of unemploy-377 ment insurance:
- 378 (13) Service performed by an individual under the age 379 of twenty-two who is enrolled at a nonprofit or public

- 380 educational institution which normally maintains a regular
- 381 faculty and curriculum and normally has a regularly or-
- 382 ganized body of students in attendance at the place where
- 383 its educational activities are carried on as a student in a
- 384 full-time program, taken for credit at such institution, which
- 385 combines academic instruction with work experience, if such
- 386 service is an integral part of such program, and such institution
- 387 has so certified to the employer, except that this subdivision
- 388 shall not apply to service performed in a program established
- 389 for or on behalf of an employer or group of employers;
- 390 (14) Service performed in the employ of a hospital, if
- 391 such service is performed by a patient of the hospital, as
- 392 defined in this section.
- 393 Notwithstanding the foregoing exclusions from the defi-
- 394 nition of "employment," services, except agricultural la-
- 395 bor and domestic service in a private home, shall be
- 396 deemed to be in employment if with respect to such services a
- 397 tax is required to be paid under any federal law imposing
- 398 a tax against which credit may be taken for contributions
- 399 required to be paid into a state unemployment compensation
- 400 fund.
- 401 "Employment office" means a free employment office or
- 402 branch thereof, operated by this state, or any free public
- 403 employment office maintained as a part of a state controlled
- 404 system of public employment offices in any other state.
- 405 "Fund" means the unemployment compensation fund estab-
- 406 lished by this chapter.
- 407 "Hospital" means an institution which has been licensed,
- 408 certified or approved by the state department of health as
- 409 a hospital.
- 410 "Institution of higher education" means an educational
- 411 institution which:
- 412 (1) Admits as regular students only individuals having
- 413 a certificate of graduation from a high school, or the recog-
- 414 nized equivalent of such a certificate;
- 415 (2) Is legally authorized in this state to provide a program

- 416 of education beyond high school;
- 417 (3) Provides an educational program for which it awards
- 418 a bachelor's or higher degree, or provides a program which is
- 419 acceptable for full credit toward such a degree, or provides a
- 420 program of post-graduate or post-doctoral studies, or provides
- 421 a program of training to prepare students for gainful employ-
- 422 ment in a recognized occupation; and
- 423 (4) Is a public or other nonprofit institution.
- 424 Notwithstanding any of the foregoing provisions of this
- 425 definition, all colleges and universities in this state are
- 426 institutions of higher education for purposes of this section.
- 427 "Payments" means the money required to be paid or
- 428 that may be voluntarily paid into the state unemployment
- 429 compensation fund as provided in article five of this chapter.
- 430 "Separated from employment" means, for the purposes
- 431 of this chapter, the total severance whether by quitting, dis-
- 432 charge, or otherwise, of the employer-employee relationship.
- 433 "State" includes, in addition to the states of the United
- 434 States, Puerto Rico, District of Columbia and the Virgin
- 435 Islands.
- 436 Total and partial "unemployment" means:
- 437 (1) An individual shall be deemed totally unemployed in
- 438 any week in which: Such individual is separated from em-
- 439 ployment for an employing unit and during which he performs
- 440 no services and with respect to which no wages are payable
- 441 to him.
- 442 (2) An individual who has not been separated from employ-
- 443 ment shall be deemed to be partially unemployed in any week
- 444 in which due to lack of work he performs no services and
- with respect to which no wages are payable to him, or in any
- 446 week in which due to lack of full-time work wages payable
- 447 to him are less than his weekly benefit amount plus fifteen
- 448 dollars.
- "Wages" means all remuneration for personal service,
- 450 including commissions and bonuses and the cash value of all

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- remuneration in any medium other than cash: *Provided*, That the term "wages" shall not include:
- 453 (1) That part of the remuneration which, after remunera-454 tion equal to three thousand dollars has been paid to an 455 individual by an employer with respect to employment during 456 any calendar year, is paid after December thirty-one, one 457 thousand nine hundred thirty-nine, and prior to January 458 one, one thousand nine hundred forty-seven, to such in-459 dividual by such employer with respect to employment during 460 such calendar year; or that part of the remuneration which, 461 after remuneration equal to three thousand dollars with 462 respect to employment after one thousand nine hundred 463 thirty-eight has been paid to an individual by an employer 464 during any calendar year after one thousand nine hundred 465 forty-six, is paid to such individual by such employer 466 during such calendar year, except that for the purposes of 467 sections one, ten, eleven and thirteen, article six of this 468 chapter, all remuneration earned by an individual in em-469 ployment shall be credited to the individual and included 470 in his computation of base period wages: Provided, That 471 notwithstanding the foregoing provisions, on and after Jan-472 uary one, one thousand nine hundred sixty-two, the term 473 "wages" shall not include:

That part of the remuneration which, after remuneration equal to three thousand six hundred dollars has been paid to an individual by an employer with respect to employment during any calendar year, is paid during any calendar year after one thousand nine hundred sixty-one; and shall not include that part of remuneration which, after remuneration equal to four thousand two hundred dollars is paid during a calendar year after one thousand nine hundred seventy-one to an individual by an employer or his predecessor with respect to employment during any calendar year, is paid to such individual by such employer during such calendar year unless that part of the remuneration is subject to a tax under a federal law imposing a tax against which credit may be taken for contributions required to be paid into a state unemployment fund. For the purposes of this subdivision (1), the term employment shall include service constituting 490 employment under any unemployment compensation law of another state; or which as a condition for full tax credit 491 492 against the tax imposed by the "Federal Unemployment Tax Act" is required to be covered under this chapter; and, 493 494 except, that for the purposes of sections one, ten, eleven and thirteen, article six of this chapter, all remuneration 495 496 earned by an individual in employment shall be credited to 497 the individual and included in his computation of base 498 period wages: Provided, however, That the remuneration paid 499 to an individual by an employer with respect to employment 500 in another state or other states upon which contributions 501 were required of and paid by such employer under an 502 unemployment compensation law of such other state or states 503 shall be included as a part of the remuneration equal to 504 the amounts of three thousand six hundred dollars or four 505 thousand two hundred dollars herein referred to. In ap-506 plying such limitation on the amount of remuneration that 507 is taxable an employer shall be accorded the benefit of all 508 or any portion of such amount which may have been paid by 509 its predecessor or predecessors: Provided further, That if 510 the definition of the term "wages" as contained in section 511 3306(b) of the "Internal Revenue Code of 1954" as amended; (a) effective prior to January one, one thousand nine 512 513 hundred sixty-two, to include remuneration in excess of 514 three thousand dollars, or (b) effective on or after Jan-515 uary one, one thousand nine hundred sixty-two, to include 516 remuneration in excess of three thousand six hundred dol-517 lars, or effective on or after January one, one thousand 518 nine hundred seventy-two, to include remuneration in excess 519 of four thousand two hundred dollars, paid to an individual 520 by an employer under the "Federal Unemployment Tax Act" 521 during any calendar year, wages for the purposes of this 522 definition shall include remuneration paid in a calendar 523 year to an individual by an employer subject to this article 524 or his predecessor with respect to employment during any 525 calendar year up to an amount equal to the amount of 526 remuneration taxable under the "Federal Unemployment Tax 527 Act";

528 (2) The amount of any payment made after December 529 thirty-one, one thousand nine hundred fifty-two (including

- any amount paid by an employer for insurance or annuities,
- 531 or into a fund, to provide for any such payment), to, or on
- 532 behalf of, an individual in its employ or any of his de-
- 533 pendents, under a plan or system established by an em-
- 534 ployer which makes provision for individuals in its employ
- 535 generally (or for such individuals and their dependents), or
- 536 for a class or classes of such individuals (or for a class
- 537 or classes of such individuals and their dependents), on
- 538 account of (A) retirement, or (B) sickness or accident dis-
- 539 ability, or (C) medical or hospitalization expenses in con-
- 540 nection with sickness or accident disability, or (D) death;
- 541 (3) Any payment made after December thirty-one, one 542 thousand nine hundred fifty-two, by an employer to an 543 individual in its employ (including any amount paid by an 544 employer for insurance or annuities, or into a fund, to 545 provide for any such payment) on account of retirement;
- 546 (4) Any payment made after December thirty-one, one 547 thousand nine hundred fifty-two, by an employer on account 548 of sickness or accident disability, or medical or hospitaliza-549 tion expenses in connection with sickness or accident dis-550 ability, to, or on behalf of, an individual in its employ 551 after the expiration of six calendar months following the last 552 calendar month in which such individual worked for such 553 employer;
- 554 (5) Any payment made after December thirty-one, one 555 thousand nine hundred fifty-two, by an employer to, or on 556 behalf of, an individual in its employ or his beneficiary 557 (A) from or to a trust described in section 401(a) which 558 is exempt from tax under section 501(a) of the "Federal 559 Internal Revenue Code" at the time of such payment unless 560 such payment is made to such individual as an employee of 561 the trust as remuneration for services rendered by such 562 individual and not as a beneficiary of the trust, or (B) 563 under or to an annuity plan which, at the time of such 564 payment, is a plan described in section 403(a) of the "Federal 565 Internal Revenue Code";
- 566 (6) The payment by an employer (without deduction from 567 the remuneration of the individual in its employ) of the tax

- imposed upon an individual in its employ under section 3101 of the "Federal Internal Revenue Code";
- 570 (7) Remuneration paid by an employer after December 571 thirty-one, one thousand nine hundred fifty-two, in any 572 medium other than cash to an individual in its employ for 573 service not in the course of the employer's trade or business;

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- (8) Any payment (other than vacation or sick pay) made by an employer after December thirty-one, one thousand nine hundred fifty-two, to an individual in its employ after the month in which he attains the age of sixty-five, if he did not work for the employer in the period for which such payment is made;
- (9) Payments, not required under any contract of hire, made to an individual with respect to his period of training or service in the armed forces of the United States by an employer by which such individual was formerly employed;
- 584 (10) Vacation pay, severance pay, or savings plans received 585 by an individual after becoming totally or partially unemployed 586 but earned prior to becoming totally or partially unemployed: 587 Provided, however, That the term totally or partially unem-588 ployed shall not be interpreted to include employees who are on 589 vacation by reason of their request, or the request of their duly 590 authorized agent for a vacation at a specific time, which re-591 quest is acceded to by their employer;
 - Gratuities customarily received by an individual in the course of his employment from persons other than his employing unit shall be treated as wages paid by his employing unit, if accounted for and reported to such employing unit.
- The reasonable cash value of remuneration in any medium other than cash shall be estimated and determined in accordance with rules prescribed by the commissioner.
- 599 "Week" means a calendar week, ending at midnight Sat-600 urday, or the equivalent thereof, as determined in accordance 601 with the regulations prescribed by the commissioner.
- 602 "Weekly benefit rate" means the maximum amount of 603 benefit an eligible individual will receive for one week of total 604 unemployment.

"Year" means a calendar year or the equivalent thereof, as determined by the commissioner.

§21A-6-3. Disqualification for benefits.

- 1 Upon the determination of the facts by the commissioner, 2 an individual shall be disqualified for benefits:
- 3 (1) For the week in which he left his most recent work 4 voluntarily without good cause involving fault on the part of 5 the employer and the six weeks immediately following such week. Such disqualification shall carry a reduction in the maxi-7 mum benefit amount equal to six times the individual's week-8 ly benefit rate. However, if the claimant returns to work in 9 covered employment during his benefit year, the maximum 10 benefit amount shall be increased by the amount of decrease 11 imposed under the disqualification. For the purpose of this 12 subdivision, the term "work" means employment with the last 13 employing unit with whom such individual was employed as 14 much as thirty days, whether or not such days are consecutive.

15 For purposes of this subdivision (1), an individual shall not 16 be deemed to have left his most recent work voluntarily with-17 out good cause involving fault on the part of the employer, if 18 such individual leaves his work with an employer with whom 19 he has been employed at least thirty working days or more for 20 the purpose of returning to, and if he in fact, within a fourteenday calendar period, does return to, employment with the last 21 22 preceding employer with whom he was previously employed 23 within the past year prior to his return to work day, and which 24 last preceding employer, after having previously employed such 25 individual for thirty working days or more, laid off such indi-26 vidual because of lack of work, which layoff occasioned the 27 payment of benefits under this chapter or could have occas-28 ioned the payment of benefits under this chapter had such 29 individual applied for such benefits. It is the intent of this 30 paragraph to cause no disqualification for benefits for such an 31 individual who complies with the foregoing set of requirements 32 and conditions. Benefits paid to such individual under the 33 provisions of this chapter shall, notwithstanding the provisions 34 of subsection (2), section seven, article five of this chapter, 35 and of subdivision (12) of this section three, be charged to the

account of such last preceding employer with whom such in-36 dividual was previously employed for thirty working days. 37

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(2) For the week in which he was discharged from his most recent work for misconduct and the six weeks immediately following such week; or for the week in which he was discharged from his last thirty-day employing unit for misconduct and the six weeks immediately following such week. Such disqualification shall carry a reduction in the maximum benefit amount equal to six times the individual's weekly benefit. However, if the claimant returns to work in covered employment for thirty days during his benefit year, whether or not such days are consecutive, the maximum benefit amount shall be increased by the amount of the decrease imposed under the disqualification; except that:

50 If he were discharged from his most recent work for one 51 of the following reasons; or if he were discharged from his 52 last thirty-day employing unit for one of the following reasons: 53 Misconduct consisting of willful destruction of his employer's 54 property, assault upon the person of his employer or any em-55 ployee of his employer, if such assault is committed at such 56 individual's place of employment or in the course of employ-57 ment; reporting to work in an intoxicated condition, or being 58 intoxicated while at work; arson, theft, larceny, fraud or em-59 bezzlement in connection with his work; or any other gross 60 misconduct; he shall be and remain disqualified for benefits 61 until he has thereafter worked for at least thirty days in covered 62 employment.

- (3) For the week in which he failed without good cause to apply for available suitable work, accept suitable work when offered, or return to his customary self-employment when directed to do so by the commissioner, and for the four weeks which immediately follow for such an additional period as any offer of suitable work shall continue open for his acceptance.
- 69 (4) For a week in which his total or partial unemployment 70 is due to a stoppage of work which exists because of a labor 71 dispute at the factory, establishment, or other premises at 72 which he was last employed, unless the commissioner is satisfied that he was not (ene) participating, financing, or directly 73

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- 74 interested in such dispute, and (++++o) did not belong to a grade 75 or class of workers who were participating, financing, or di-76 rectly interested in the labor dispute which resulted in the 77 stoppage of work. No disqualification under this subdivision 78 shall be imposed if the employees are required to accept wages. 79 hours or conditions of employment substantially less favorable 80 than those prevailing for similar work in the locality, or if 81 employees are denied the right of collective bargaining under 82 generally prevailing conditions, or if an employer shuts down 83 his plant or operation or dismisses his employees in order to 84 force wage reduction, changes in hours or working conditions. 85 For the purpose of this subdivision, if any stoppage of work 86 continues longer than four weeks after the termination of the 87 labor dispute which caused stoppage of work, there shall be a 88 rebuttable presumption that that part of the stoppage of work which exists after said period of four weeks after the termi-89 90 nation of said labor dispute, did not exist because of said labor 91 dispute; and in such event the burden shall be upon the em-92 ployer or other interested party to show otherwise.
- 93 (5) For a week with respect to which he is receiving or 94 has received:
- 95 (a) Wages in lieu of notice;

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- 96 (b) Compensation for temporary total disability under the 97 workmen's compensation law of any state or under a similar 98 law of the United States;
- 99 (c) Unemployment compensation benefits under the laws 100 of the United States or any other state.
- 101 (6) For the week in which an individual has volun-102 tarily quit employment to marry or to perform any marital, 103 parental or family duty, or to attend to his or her per-104 sonal business or affairs and until the individual returns 105 to covered employment and has been employed in covered 106 employment at least thirty working days.
 - (7) For the week in which an individual:
- 108 (a) Voluntarily quit her employment because of preg-109 nancy, whether or not upon a physician's advice, and until 110 she returns to covered employment and has been employed

- 111 therein at least thirty working days; except that such dis-
- qualification shall last no longer than six weeks subsequent 112
- 113 to the birth of her child, provided such individual furnishes
- to the department a certificate from a physician that she is 114
- 115 physically able to work;
- 116 (b) Was discharged or laid off from her employment 117 because of pregnancy and until she returns to covered employment and has been employed therein at least thirty 118 119 working days; except that such disqualification shall last 120 no longer than six weeks prior to and six weeks subsequent 121 to the date of birth of the child, provided such individual 122 furnishes to the department certificates from a physician that 123 she is physically able to work.
- 124 (8) For each week in which an individual is unem-125 ployed because, having voluntarily left employment to 126 attend a school, college, university, or other educational 127 institution, he is attending such school, college, university, 128 or other educational institution, or is awaiting entrance 129 thereto or is awaiting the starting of a new term or ses-130 sion thereof, and until the individual returns to covered em-131 ployment.
- 132 (9) For each week in which he is unemployed because of 133 his request, or that of his duly authorized agent, for a vacation 134 period at a specified time that would leave the employer no 135 other alternative but to suspend operations.
- 136 (10) For each week in which he is receiving or has received 137 remuneration in the form of an annuity, pension, or other re-138 tirement pay, from an employer or from any trust or fund 139 contributed to by an employer. But if such remuneration for 140 any week is less than the benefits which would otherwise be 141 due him for such week under this chapter, he shall be entitled 142 to receive for such week, if otherwise eligible, benefits reduced by the amount of such remuneration: Provided, That if such 143 144 amount of benefits is not a multiple of one dollar, it shall be 145 computed to the next higher multiple of one dollar: Provided, 146 however. That there shall be no disqualification if in the indi-147 vidual's base period there are no wages which were paid by the 148
 - employer paying such remuneration, or by a fund into which

- 149 the employer has paid during said base period. Claimant may
- 150 be required to certify as to whether or not he is receiving or
- 151 has received remuneration in the form of an annuity, pension,
- 152 or other retirement pay from an employer or from a trust
- 153 fund contributed to by an employer.
- 154 (11) For each week with respect to which he knowingly
- 155 made a false statement or representation knowing it to be
- 156 false or knowingly failed to disclose a material fact in order
- 157 to obtain or increase a benefit under this article. For each
- 158 week of disqualification he shall be disqualified an additional
- 159 five weeks and his maximum benefit amount shall be re-
- duced by an amount equal to five times his weekly benefit rate.
- 161 Coult fine months? His world in a second second
- 161 Such five weeks' disqualification periods are to run consecutive-
- 162 ly beginning with the first week in which it is determined a
- 163 fraudulent claim was filed: Provided further, That an indi-
- 164 vidual shall not be disqualified under this subdivision for a
- 165 period of more than fifty-two consecutive weeks: And pro-
- 166 vided further. That disqualification under this subdivision shall
- 167 not preclude prosecution under section seven, article ten of
- 168 this chapter.
- 169 (12) For the purposes of this section an employer's ac-
- 170 count shall not be charged under any of the following condi-
- 171 tions: When benefits are paid for unemployment immediately
- 172 after the expiration of a period of disqualification for (a) leav-
- ing work voluntarily without good cause involving fault on the
- 174 part of the employer, (b) discharge for any of the causes set
- 175 forth in subdivision (2) of this section, (c) failing without good
- 176 cause to apply for available suitable work, accept suitable
- work, when offered, or to return to his customary self-em-
- 178 ployment when directed to do so by the commissioner.

§21A-6-10. Benefit rate—Total unemployment; annual computation and publication of rates.

- 1 Each eligible individual who is totally unemployed in any
- week shall be paid benefits with respect to that week at the
- 3 weekly rate appearing in Column (C) in Table A in this
- 4 paragraph, on the line on which in Column (A) there is
- 5 indicated the employee's wage class, except as otherwise
- 6 provided under the term "total and partial unemployment" in

section three, article one of this chapter. The employee's wage class shall be determined by his base period wages as shown in Column (B) in Table A. The right of an employee to receive benefits shall not be prejudiced nor the amount thereof 10 be diminished by reason of failure by an employer to pay 11 12 either the wages earned by the employee or the contribution 13 due on such wages. An individual who is totally unemployed 14 but earns in excess of twenty-five dollars as a result of 15 odd-job or subsidiary work in any benefit week shall be 16 paid benefits for such week in accordance with the provisions 17 of this chapter pertaining to benefits for partial unemployment.

TABLE A

	Wage Class		ages in e Period	Weekly Benefit Rate	Maximum Benefit in Benefit Year for Total and/or Partial Unemployment
(Column		A) (Column B)		(Column C)	(Column D)
18		Unde	r \$ 700.00	Ineligible	
19	1	700.00	799.99	\$ 12.00	\$312.00
20	2	800.00	899.99	13.00	338.00
21	3	900.00	999.99	14.00	364.00
22	4	1,000.00	1,149.99	15.00	390.00
23	5	1,150.00	1,299.99	16.00	416.00
24	6	1,300.00	1,449.99	17.00	442.00
25	7	1,450.00	1,599.99	18.00	468.00
26	8	1,600.00	1,749.99	19.00	494.00
27	9	1,750.00	1,899.99	20.00	520.00
28	10	1,900.00	2,049.99	21.00	546.00
29	11	2,050.00	2,199.99	22.00	572.00
30	12	2,200.00	2,349.99	23.00	598.00
31	13	2,350.00	2,499.99	24.00	624.00
32	14	2,500.00	2,599.99	25.00	650.00
33	15	2,600.00	2,699.99	26.00	676.00
34	16	2,700.00	2,799.99	27.00	702.00
35	17	2,800.00	2,899.99	28.00	728.00
36	18	2,900.00	2,999.99	29.00	754.00
37	19	3,000.00	3,099.99	30.00	780.00
38	20	3,100.00	3,199.99	31.00	806.00

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(Column A)		A) (Co	lumn B)	(Column C)	(Column D)
39	21	3,200.00	3,349.99	32.00	832.00
40	22	3,350.00	3,499.99	33.00	858.00
41	23	3,500.00	3,649.99	34.00	884.00
42	24	3,650.00	3,799.99	35.00	910.00

Notwithstanding any of the foregoing provisions of this section, on and after July one, one thousand nine hundred sixty-seven, the maximum weekly benefit rate shall be forty percent of the average weekly wage in West Virginia.

Notwithstanding any of the foregoing provisions of this section, on and after July one, one thousand nine hundred seventy, the maximum weekly benefit rate shall be forty-five percent of the average weekly wage in West Virginia.

Notwithstanding any of the foregoing provisions of this section, on and after July one, one thousand nine hundred seventy-one, the maximum weekly benefit rate shall be fifty percent of the average weekly wage in West Virginia.

Notwithstanding any of the foregoing provisions of this section, on and after July one, one thousand nine hundred seventy-three, the maximum weekly benefit rate shall be fifty-five percent of the average weekly wage in West Virginia.

The commissioner, after he has determined the maximum weekly benefit rate upon the basis of the above formula, shall establish as many additional wage classes as are required, increasing the amount of base period wages required for each class by one hundred fifty dollars, the weekly benefit rate for each class by one dollar, and the maximum benefit by twenty-six dollars. The maximum weekly benefit rate, when computed by the commissioner, in accordance with the foregoing provisions, shall be rounded to the next higher dollar amount, if the computation exceeds forty-nine percent of a dollar amount. Such rounding off to the next higher dollar amount shall result in one additional wage class, with commensurate base period wage requirement of one hundred fifty dollars over the preceding wage class, and with a maximum benefit increase over the preceding wage class of twenty-six dollars. Such an additional wage class shall be published by the commissioner

- with the table required to be published by the foregoing provisions of this section.
- Notwithstanding any of the foregoing provisions of this section, including Table A, on and after July one, one thousand nine hundred seventy-four:
- 80 (1) The maximum weekly benefit rate shall be sixty-six 81 and two-thirds percent of the average weekly wage in West 82 Virginia.
- 83 (2) The weekly benefit rate [Column (C) of said Table A]
 84 in each and every wage class, one through twenty-four, both
 85 inclusive [Column (A) of said Table A], shall be increased
 86 two dollars, and the maximum benefit in benefit year for total
 87 and/or partial unemployment [Column (D) of said Table A] in
 88 each and every wage class [Column (A) of said Table A], shall
 89 be increased fifty-two dollars.
- 90 (3) The commissioner, after he has determined the maxi-91 mum weekly benefit rate upon the basis of the formula set 92 forth in subdivision (1) above, shall establish as many ad-93 ditional wage classes as are required, increasing the amount 94 of the base period wages required for each wage class by 95 one hundred fifty dollars, establishing the weekly benefit rate for each wage class by rounded dollar amount to be 96 97 fifty percent of one fifty-second of the median dollar amount 98 of wages in base period for such wages class, and establishing 99 the maximum benefit for each wage class as an amount equal 100 to twenty-six times the weekly benefit rate. The maximum 101 weekly benefit rate, when computed by the commissioner, in 102 accordance with the foregoing provisions, shall be rounded 103 to the next higher dollar amount, if the computation exceeds 104 forty-nine percent of a dollar amount. Such rounding off 105 to the next higher dollar amount shall result in one additional 106 wage class, with commensurate base period wage requirement 107 of one hundred fifty dollars over the preceding wage class, 108 and with a maximum benefit increase over the preceding 109 wage class of twenty-six dollars. Such an additional wage 110 class shall be published by the foregoing provisions of this 111 section.

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112 After he has established such additional wage classes, the

- 113 commissioner shall prepare and publish a table setting forth 114 such information.
- Average weekly wage shall be computed by dividing the
- 116 number of employees in West Virginia earning wages in
- 117 covered employment into the total wages paid to employees
- 118 in West Virginia in covered employment, and by further
- 119 dividing said result by fifty-two, and shall be determined from
- 120 employer wage and contribution reports for the previous calen-
- 121 dar year which are furnished to the department on or before
- 122 June one following such calendar year. The average weekly
- 123 wage, as determined by the commissioner, shall be rounded
- 124 to the next higher dollar.
- The computation and determination of rates as aforesaid
- 126 shall be completed annually before July one, and any such
- 127 new wage class, with its corresponding wages in base period,
- 128 weekly benefit rate, and maximum benefit in a benefit year
- 129 established by the commissioner in the foregoing manner ef-
- 130 fective on a July one, shall apply only to a new claim estab-
- 131 lished by a claimant on and after said July one, and shall not
- apply to continued claims of a claimant based on his new claim
- 133 established before said July one.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

James L. Davis
Chairman Senate Committee
Chairman House Committee
Chairman House Committee
Originated in the House.
Takes effect ninety days from passage.
Clerk of the Sendle
Clerk of the House of Delegates President of the Senate Speaker House of Delegates
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The within approved this the 26 th
day of Shareh, 1976.
Auha Shaarey. Governor C-641
C-041

PRESENTED TO THE GOVERNOR

Date 3/22/76
Time 11:40a.m.