

Taxable Wage Base Amendment

1 Payment of Contributions. Version Effective January 1, 2010. Amend RSA 282-A: 69, I to read as follows:

I. Contributions shall accrue and become payable by each employer for each calendar year, in which he is subject to this chapter, in an amount equal to 2.7 percent, except as otherwise provided in RSA 282-A:79-90, of the wages paid or payable for employment during such calendar year, not to exceed ~~\$8,000~~ \$10,000 which have been paid to an individual in any calendar year. Such contributions shall become due and be paid by each employer to the commissioner of the department of employment security for the fund in accordance with such rules as the commissioner of the department of employment security may adopt and shall not be deducted, in whole or in part, from the wages of individuals in such employer's employ; provided that the contributions of an employer becoming subject to the law within any calendar year shall be first due and payable after such employer has satisfied the conditions with respect to becoming an employer. For the purposes of this section, the term ""wages" shall include service subject to contribution under any employment security law of another state.

2 Payment of Contributions; Version Effective January 1, 2011. Amend RSA 282-A:69, I to read as follows:

I. Contributions shall accrue and become payable by each employer for each calendar year, in which he is subject to this chapter, in an amount equal to 2.7 percent, except as otherwise provided in RSA 282-A:79-90, of the wages paid or payable for employment during such calendar year, not to exceed ~~\$10,000~~ \$12,000 which have been paid to an individual in any calendar year. Such contributions shall become due and be paid by each employer to the commissioner of the department of employment security for the fund in accordance with such rules as the commissioner of the department of employment security may adopt and shall not be deducted, in whole or in part, from the wages of individuals in such employer's employ; provided that the contributions of an employer becoming subject to the law within any calendar year shall be first due and payable after such employer has satisfied the conditions with respect to becoming an employer. For the purposes of this section, the term ""wages" shall include service subject to contribution under any employment security law of another state.

3 Payment of Contributions; Version Effective January 1, 2012. Amend RSA 282-A:69, I to read as follows:

I. Contributions shall accrue and become payable by each employer for each calendar year, in which he is subject to this chapter, in an amount equal to 2.7 percent, except as otherwise provided in RSA 282-A:79-90, of the wages paid or payable for employment during such calendar year, not to exceed ~~\$12,000~~ \$14,000 which have been paid to an individual in any calendar year. Such contributions shall become due and be paid by each employer to the commissioner of the department of employment security for the fund in accordance with such rules as the commissioner of the department of employment security may adopt and shall not be deducted, in whole or in part, from the wages of individuals in such employer's employ; provided that the contributions of an employer becoming subject to the law within any calendar year shall be first due and payable after such employer has satisfied the conditions with respect to becoming an employer. For the purposes of this section, the term ""wages" shall include service subject to contribution under any employment security law of another state.

4 Effective Date.

- I. Section 1 of this act shall take effect January 1, 2010.
- II. Section 2 of this act shall take effect January 1, 2011.
- III. Section 3 of this act shall take effect January 1, 2012.

Emergency surcharge on all employers

New Section: Emergency Surcharge

Amend RSA 282-A by inserting after section 84 the following new section:

282-A:84-a Emergency Surcharge

For contribution rates applicable to calendar quarters commencing on or after January 1, 2010, should the unemployment compensation trust fund fail to equal or exceed \$150,000,000 throughout the next preceding calendar quarter and should the commissioner determine that the exercise of emergency power pursuant to RSA 282-A:84 is insufficient to preserve the solvency of the trust fund, the commissioner may add to every employer's contribution rate a .5 percent surcharge. Such surcharge shall be in addition the contribution rate assigned under any other provision of RSA 282-A.

New Section; Inverse Minimum Rate

Amend RSA 282-A by inserting after section 82 the following new section:

282-A:82-a Inverse Minimum Rate

For each employer assigned a rate under RSA 282-A:87, II:

I. There shall be added in any calendar quarter to every such employer's contribution rate 1.5 percent whenever the unemployment compensation fund fails to equal or exceed \$275,000,000 throughout the next preceding calendar quarter.

II. There shall be added in any calendar quarter to every such employer's contribution rate one percent whenever the unemployment compensation fund fails to equal or exceed \$300,000,000 throughout the next preceding calendar quarter.

III. There shall be added in any calendar quarter to every such employer's contribution rate .5 percent whenever the unemployment compensation fund fails to equal or exceed \$325,000,000 throughout the next preceding calendar quarter.

Effective January 1, 2010.

Quarterly FBR Adjustment and FBR Trigger Levels Amendment

Minimum Rate. RSA 282-A:82 is repealed and reenacted to read as follows:

RSA 282-A:82 Minimum Rate.

I. There shall be subtracted in any calendar quarter from every employer's contribution rate .5 percent whenever the unemployment compensation fund equals or exceeds \$275,000,000 throughout the next preceding calendar quarter.

II. There shall be subtracted in any calendar quarter from every employer's contribution rate one percent whenever the unemployment compensation fund equals or exceeds \$300,000,000 throughout the next preceding calendar quarter.

III. There shall be subtracted in any calendar quarter from every employer's contribution rate 1.5 percent whenever the unemployment compensation fund equals or exceeds ~~\$325,000,000~~ throughout the next preceding calendar quarter.

IV. The minimum contribution rate under this section shall be not less than .10 percent. *

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