



General Assembly

**Substitute Bill No. 6633**

January Session, 2021



**AN ACT RESTRUCTURING UNEMPLOYMENT INSURANCE BENEFITS  
AND IMPROVING FUND SOLVENCY.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsection (b) of section 31-222 of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective January*  
3 *1, 2022*):

4 (b) (1) "Total wages" means all remuneration for employment and  
5 dismissal payments, including the cash value of all remuneration paid  
6 in any medium other than cash except the cash value of any  
7 remuneration paid for agricultural labor or domestic service in any  
8 medium other than cash.

9 (2) "Taxable wages" means total wages except:

10 (A) That part of the remuneration (i) in excess of seven thousand one  
11 hundred dollars paid by an employer to an individual during any  
12 calendar year commencing on or after January 1, 1983, and prior to  
13 January 1, 1994, (ii) in excess of nine thousand dollars paid by an  
14 employer to an individual during the calendar year commencing on  
15 January 1, 1994, (iii) in excess of an amount equal to the taxable wages  
16 for the prior year increased by one thousand dollars so paid during any  
17 calendar year commencing on or after January 1, 1995, but prior to

18 January 1, 1999, [or] (iv) in excess of fifteen thousand dollars for any  
19 calendar year commencing on or after January 1, 1999, but prior to  
20 January 1, 2024, (v) in excess of twenty-five thousand dollars for the  
21 calendar year commencing on January 1, 2024, or (vi) for each calendar  
22 year commencing on or after January 1, 2025, in excess of an amount  
23 equal to the taxable wages for the prior year (I) adjusted by the  
24 percentage change in the employment cost index or its successor index,  
25 for wages and salaries for all civilian workers, as calculated by the  
26 United States Department of Labor, over the twelve-month period  
27 ending on June thirtieth of the preceding year, and (II) rounded to the  
28 nearest multiple of one hundred dollars. This subsection shall not apply  
29 to wages paid in whole or in part from federal funds after January 1,  
30 1976, to employees of towns, cities and other political and governmental  
31 subdivisions and shall not operate to reduce an individual's benefit  
32 rights. Remuneration paid to an individual by an employer with respect  
33 to employment in another state or states upon which contributions were  
34 required of and paid by such employer under an unemployment  
35 compensation law of such other state or states shall be included as a part  
36 of remuneration equal to the maximum limitation herein referred to;

37 (B) Dismissal payments [which] that the employer who is not subject  
38 to the Federal Unemployment Tax Act is not legally required to make;

39 (C) Payments [which] that the employer is not legally required to  
40 make to employees on leave of absence for military training;

41 (D) The payment by an employer, without deduction from the  
42 remuneration of the employee, of the tax imposed upon an employee  
43 under Section 3101 of the Federal Internal Revenue Code with respect  
44 to remuneration paid to the employee for domestic service in a private  
45 home of the employer or for agricultural labor;

46 (E) The amount of any payment excluded from "wages", as defined  
47 in Section 3306(b) of the Federal Unemployment Tax Act, that is made  
48 to, or on behalf of, an employee under a plan or system established by  
49 an employer [which] that makes provision for [his] such employer's

50 employees generally or for a class or classes of [his] such employer's  
51 employees, including any amount paid by an employer for insurance or  
52 annuities, or into a fund, to provide for any such payment, on account  
53 of (i) retirement, or (ii) sickness or accident disability, or (iii) medical  
54 and hospitalization expenses in connection with sickness or accident  
55 disability, or (iv) death. Whenever tips or gratuities are paid directly to  
56 an employee by a customer of an employer, the amount thereof [which]  
57 that is accounted for by the employee to the employer shall be  
58 considered wages for the purposes of this chapter;

59 (F) If an employer has acquired all or substantially all the assets,  
60 organization, trade or business of another employer liable for  
61 contributions under this chapter and has assumed liability for unpaid  
62 contributions, if any, due from such other employer, remuneration paid  
63 by both employers shall be deemed paid by a single employer for the  
64 purposes of this chapter;

65 (G) Payment to an employee by a stock corporation, partnership,  
66 association or other business entity in which fifty per cent or more of the  
67 proprietary interest is owned by such employee or [his] such employee's  
68 son, daughter, spouse, father or mother or any combination of such  
69 persons, unless the tax imposed by the Federal Unemployment Tax Act  
70 is payable with respect to such payment;

71 (H) Any remuneration paid by any town, city or other political  
72 subdivision to an individual for service performed in lieu of payment of  
73 delinquent taxes.

74 (3) Notwithstanding any other provisions of this subsection, wages  
75 shall include all remuneration for services with respect to which a tax is  
76 required to be paid under any federal law imposing a tax against which  
77 credit may be taken for contributions required to be paid into a state  
78 unemployment fund or [which] that as a condition for full tax credit  
79 against the tax imposed by the Federal Unemployment Tax Act are  
80 required to be included under this chapter.

81 Sec. 2. Section 31-225a of the general statutes, as amended by section  
82 26 of public act 19-25 and section 235 of public act 19-117, is repealed  
83 and the following is substituted in lieu thereof (*Effective January 1, 2022*):

84 (a) As used in this chapter: [, "qualified employer"]

85 (1) "Qualified employer" means each employer subject to this chapter  
86 whose experience record has been chargeable with benefits for at least  
87 one full experience year, with the exception of employers subject to a  
88 flat entry rate of contributions as provided under subsection [(d)] (e) of  
89 this section, employers subject to the maximum contribution rate under  
90 subsection (c) of section 31-273, and reimbursing employers;  
91 ["contributing employer"]

92 (2) "Contributing employer" means an employer who is assigned a  
93 percentage rate of contribution under the provisions of this section;  
94 ["reimbursing employer"]

95 (3) "Reimbursing employer" means an employer liable for payments  
96 in lieu of contributions as provided under section 31-225; ["benefit  
97 charges"]

98 (4) "Benefit charges" means the amount of benefit payments charged  
99 to an employer's experience account under this section; ["computation  
100 date"]

101 (5) "Computation date" means June thirtieth of the year preceding the  
102 tax year for which the contribution rates are computed; ["tax year"]

103 (6) "Tax year" means the calendar year immediately following the  
104 computation date; ["experience year"]

105 (7) "Experience year" means the twelve consecutive months ending  
106 on June thirtieth; and ["experience period"]

107 (8) "Experience period" means the three consecutive experience years  
108 ending on the computation date, except that if the employer's account

109 has been chargeable with benefits for less than three years, the  
110 experience period shall consist of the greater of one or two consecutive  
111 experience years ending on the computation date, except that for tax  
112 year 2026, "experience period" means one experience year ending on the  
113 computation date and for tax year 2027, "experience period" means two  
114 consecutive experience years ending on the computation date.

115 (b) (1) The administrator shall maintain for each employer, except  
116 reimbursing employers, an experience account in accordance with the  
117 provisions of this section.

118 (2) With respect to each benefit year commencing on or after July 1,  
119 1978, regular and additional benefits paid to an individual shall be  
120 allocated and charged to the accounts of the employers who paid the  
121 individual wages in his or her base period in accordance with the  
122 following provisions: The initial determination establishing a claimant's  
123 weekly benefit rate and maximum total benefits for his or her benefit  
124 year shall include, with respect to such claimant and such benefit year,  
125 a determination of the maximum liability for such benefits of each  
126 employer who paid wages to the claimant in his or her base period. An  
127 employer's maximum total liability for such benefits with respect to a  
128 claimant's benefit year shall bear the same ratio to the maximum total  
129 benefits payable to the claimant as the total wages paid by the employer  
130 to the claimant within his or her base period bears to the total wages  
131 paid by all employers to the claimant within his or her base period. This  
132 ratio shall also be applied to each benefit payment. The amount thus  
133 determined, rounded to the nearest dollar with fractions of a dollar of  
134 exactly fifty cents rounded upward, shall be charged to the employer's  
135 account.

136 (c) (1) (A) Any week for which the employer has compensated the  
137 claimant in the form of wages in lieu of notice, dismissal payments or  
138 any similar payment for loss of wages shall be considered a week of  
139 employment for the purpose of determining employer chargeability.

140 (B) No benefits shall be charged to any employer who paid wages of

141 five hundred dollars or less to the claimant in his or her base period.

142 (C) No dependency allowance paid to a claimant shall be charged to  
143 any employer.

144 (D) In the event of a natural disaster declared by the President of the  
145 United States, no benefits paid on the basis of total or partial  
146 unemployment [which] that is the result of physical damage to a place  
147 of employment caused by severe weather conditions including, but not  
148 limited to, hurricanes, snow storms, ice storms or flooding, or fire except  
149 where caused by the employer, shall be charged to any employer.

150 (E) If the administrator finds that (i) an individual's most recent  
151 separation from a base period employer occurred under conditions  
152 [which] that would result in disqualification by reason of subdivision  
153 (2), (6) or (9) of subsection (a) of section 31-236, as amended by this act,  
154 or (ii) an individual was discharged for violating an employer's drug  
155 testing policy, provided the policy has been adopted and applied  
156 consistent with sections 31-51t to 31-51aa, inclusive, section 14-261b and  
157 any applicable federal law, no benefits paid thereafter to such individual  
158 with respect to any week of unemployment [which] that is based upon  
159 wages paid by such employer with respect to employment prior to such  
160 separation shall be charged to such employer's account, provided such  
161 employer shall have filed a notice with the administrator within the time  
162 allowed for appeal in section 31-241.

163 (F) No base period employer's account shall be charged with respect  
164 to benefits paid to a claimant if such employer continues to employ such  
165 claimant at the time the employer's account would otherwise have been  
166 charged to the same extent that he or she employed him or her during  
167 the individual's base period, provided the employer shall notify the  
168 administrator within the time allowed for appeal in section 31-241.

169 (G) If a claimant has failed to accept suitable employment under the  
170 provisions of subdivision (1) of subsection (a) of section 31-236, as  
171 amended by this act, and the disqualification has been imposed, the

172 account of the employer who makes an offer of employment to a  
173 claimant who was a former employee shall not be charged with any  
174 benefit payments made to such claimant after such initial offer of  
175 reemployment until such time as such claimant resumes employment  
176 with such employer, provided such employer shall make application  
177 therefor in a form acceptable to the administrator. The administrator  
178 shall notify such employer whether or not his or her application is  
179 granted. Any decision of the administrator denying suspension of  
180 charges as herein provided may be appealed within the time allowed  
181 for appeal in section 31-241.

182 (H) Fifty per cent of benefits paid to a claimant under the federal-state  
183 extended duration unemployment benefits program established by the  
184 federal Employment Security Act shall be charged to the experience  
185 accounts of the claimant's base period employers in the same manner as  
186 the regular benefits paid for such benefit year.

187 (I) No base period employer's account shall be charged with respect  
188 to benefits paid to a claimant who voluntarily left suitable work with  
189 such employer (i) to care for a seriously ill spouse, parent or child, or (ii)  
190 due to the discontinuance of the transportation used by the claimant to  
191 get to and from work, as provided in subparagraphs (A)(ii) and (A)(iii)  
192 of subdivision (2) of subsection (a) of section 31-236, as amended by this  
193 act.

194 (J) No base period employer's account shall be charged with respect  
195 to benefits paid to a claimant who has been discharged or suspended  
196 because the claimant has been disqualified from performing the work  
197 for which he or she was hired due to the loss of such claimant's operator  
198 license as a result of a drug or alcohol test or testing program conducted  
199 in accordance with section 14-44k, 14-227a or 14-227b while the claimant  
200 was off duty.

201 (K) No base period employer's account shall be charged with respect  
202 to benefits paid to a claimant whose separation from employment is  
203 attributable to the return of an individual who was absent from work

204 due to a bona fide leave taken pursuant to sections 31-49f to 31-49t,  
205 inclusive, or 31-51kk to 31-51qq, inclusive.

206 (L) On and after January 1, 2024, (i) no base period employer's  
207 account shall be charged with respect to benefits paid to a claimant  
208 through the voluntary shared work unemployment compensation  
209 program established pursuant to section 31-274j, if a claim for benefits  
210 is filed in a week in which the average rate of total unemployment in the  
211 state equals or exceeds six and one-half per cent based on the most  
212 recent three months of data published by the Labor Commissioner, and  
213 (ii) the Labor Commissioner may determine that no base period  
214 employer's account shall be charged with respect to benefits paid to a  
215 claimant through the voluntary shared work unemployment  
216 compensation program established pursuant to section 31-274j, if a  
217 claim for benefits is filed in a week in which the average rate of total  
218 unemployment in the state equals or exceeds eight per cent in the most  
219 recent one month of data published by the Labor Commissioner.

220 (2) All benefits paid [which] that are not charged to any employer  
221 shall be pooled.

222 (3) The noncharging provisions of this chapter, except subparagraphs  
223 (D), (F) and (K) of subdivision (1) of this subsection, shall not apply to  
224 reimbursing employers.

225 (d) The standard rate of contributions shall be five and four-tenths  
226 per cent. Each employer who has not been chargeable with benefits, for  
227 a sufficient period of time to have his or her rate computed under this  
228 section shall pay contributions at a rate that is the higher of (1) one per  
229 cent, or (2) the state's five-year benefit cost rate. For purposes of this  
230 subsection, the state's five-year benefit cost rate shall be computed  
231 annually on or before June thirtieth and shall be derived by dividing the  
232 total dollar amount of benefits paid to claimants under this chapter  
233 during the five consecutive calendar years immediately preceding the  
234 computation date by the five-year payroll during the same period. If the  
235 resulting quotient is not an exact multiple of one-tenth of one per cent,





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T12	.011	1.1%
T13	.012	1.2%
T14	.013	1.3%
T15	.014	1.4%
T16	.015	1.5%
T17	.016	1.6%
T18	.017	1.7%
T19	.018	1.8%
T20	.019	1.9%
T21	.020	2.0%
T22	.021	2.1%
T23	.022	2.2%
T24	.023	2.3%
T25	.024	2.4%
T26	.025	2.5%
T27	.026	2.6%
T28	.027	2.7%
T29	.028	2.8%
T30	.029	2.9%
T31	.030	3.0%
T32	.031	3.1%
T33	.032	3.2%
T34	.033	3.3%
T35	.034	3.4%
T36	.035	3.5%
T37	.036	3.6%
T38	.037	3.7%
T39	.038	3.8%
T40	.039	3.9%
T41	.040	4.0%
T42	.041	4.1%
T43	.042	4.2%
T44	.043	4.3%
T45	.044	4.4%



277 over to the State Treasurer and credited to the General Fund. Any  
278 amount remaining from such assessments, after all such federal interest  
279 charges have been paid, shall be transferred to the Employment Security  
280 Administration Fund or to the Unemployment Compensation Advance  
281 Fund established under section 31-264a, (i) to the extent that any federal  
282 interest charges have been paid from the Unemployment Compensation  
283 Advance Fund, (ii) to the extent that the administrator determines that  
284 reimbursement is appropriate, or (iii) otherwise to the extent that  
285 reimbursement of the advance fund is the appropriate accounting  
286 principle governing the use of the assessments. Sections 31-265 to 31-  
287 274, inclusive, shall apply to the collection of such assessments.

288 (B) On and after January 1, 1994, and conditioned upon the issuance  
289 of any revenue bonds pursuant to section 31-264b, each contributing  
290 employer shall also pay an assessment to the administrator at a rate  
291 established by the administrator sufficient to pay the interest due on  
292 advances from the Unemployment Compensation Advance Fund and  
293 reimbursements required for advances from the Unemployment  
294 Compensation Advance Fund, computed in accordance with subsection  
295 (h) of section 31-264a. The administrator shall establish the assessments  
296 as a percentage of the charged tax rate for each employer pursuant to  
297 subdivision (1) of this subsection. The administrator shall establish the  
298 necessary procedures for billing, payment and collection of the  
299 assessments. Sections 31-265 to 31-274, inclusive, shall apply to the  
300 collection of such assessments by the administrator. The payments  
301 received by the administrator based on the assessments, excluding  
302 interest and penalties on past due assessments, are hereby pledged and  
303 shall be paid over to the State Treasurer for credit to the Unemployment  
304 Compensation Advance Fund.

305 (f) (1) (A) For each calendar year commencing with calendar year  
306 1994 but prior to calendar year 2013, the administrator shall establish a  
307 fund balance tax rate sufficient to maintain a balance in the  
308 Unemployment Compensation Trust Fund equal to eight-tenths of one  
309 per cent of the total wages paid to workers covered under this chapter

310 by contributing employers during the year ending the last preceding  
311 June thirtieth. If the fund balance tax rate established by the  
312 administrator results in a fund balance in excess of said per cent as of  
313 December thirtieth of any year, the administrator shall, in the year next  
314 following, establish a fund balance tax rate sufficient to eliminate the  
315 fund balance in excess of said per cent.

316 (B) For each calendar year commencing with calendar year 2013, the  
317 administrator shall establish a fund balance tax rate sufficient to  
318 maintain a balance in the Unemployment Compensation Trust Fund  
319 that results in an average high cost multiple equal to 0.5.

320 (C) Commencing with calendar year 2014 and ending with calendar  
321 year 2018, the administrator shall establish a fund balance tax rate  
322 sufficient to maintain a balance in the Unemployment Compensation  
323 Trust Fund that results in an average high cost multiple that is increased  
324 by 0.1 from the preceding calendar year.

325 (D) Commencing with calendar year 2019, the administrator shall  
326 establish a fund balance tax rate sufficient to maintain a balance in the  
327 Unemployment Compensation Trust Fund that results in an average  
328 high cost multiple equal to 1.0. If the fund balance tax rate established  
329 by the administrator results in a fund balance in excess of the amount  
330 prescribed in this subdivision as of December thirtieth of any year, the  
331 administrator shall, in the year next following, establish a fund balance  
332 rate sufficient to eliminate the fund balance in excess of said amount.

333 (E) The assessment levied by the administrator at any time [(A)] (i)  
334 during a calendar year commencing on or after January 1, 1994, but prior  
335 to January 1, 1999, shall not exceed one and five-tenths per cent, [(B)] (ii)  
336 during a calendar year commencing on or after January 1, 1999, but prior  
337 to January 1, 2013, shall not exceed one and four-tenths per cent, and  
338 shall not be calculated to result in a fund balance in excess of eight-  
339 tenths of one per cent of such total wages, [and (C)] (iii) during a  
340 calendar year commencing on or after January 1, 2013, but prior to  
341 January 1, 2024, shall not exceed one and four-tenths per cent and shall

342 not be calculated to result in a fund balance in excess of the amounts  
343 prescribed in this subdivision, and (iv) during a calendar year  
344 commencing on or after January 1, 2024, shall not exceed one per cent  
345 and shall not be calculated to result in a fund balance in excess of the  
346 amounts prescribed in this subdivision.

347 (F) During a calendar year that begins during an economic recession  
348 declared by the National Bureau of Economic Research on or before  
349 November fifteenth of the prior calendar year, the assessment levied by  
350 the administrator shall not exceed one-half of one per cent unless such  
351 maximum rate jeopardizes the state's access to interest-free federal  
352 advances, including, but not limited to, those offered pursuant to 42  
353 USC 1322 and subject to the funding goals established in 20 CFR 606.32,  
354 as amended from time to time.

355 (2) The average high cost multiple shall be computed as follows: The  
356 result of the balance of the Unemployment Compensation Trust Fund  
357 on December thirtieth immediately preceding the new rate year divided  
358 by the total wages paid to workers covered under this chapter by  
359 contributing employers for the twelve months ending on the December  
360 thirtieth immediately preceding the new rate year shall be the  
361 numerator and the average of the three highest calendar benefit cost  
362 rates in (A) the last twenty years, or (B) a period including the last three  
363 recessions, whichever is longer, shall be the denominator. Benefit cost  
364 rates are computed as benefits paid including the state's share of  
365 extended benefits but excluding reimbursable benefits as a per cent of  
366 total wages in covered employment. The results rounded to the next  
367 lower one decimal place will be the average high cost multiple.

368 (g) Each qualified employer's contribution rate for each calendar year  
369 after 1973 shall be a percentage rate equal to the sum of his or her  
370 charged tax rate as of the June thirtieth preceding such calendar year  
371 and the fund balance tax rate as of December thirtieth preceding such  
372 calendar year.

373 (h) (1) With respect to each benefit year commencing on or after July

374 1, 1978, notice of determination of the claimant's benefit entitlement for  
375 such benefit year shall include notice of the allocation of benefit charges  
376 of the claimant's base period employers and each such employer shall  
377 be provided a copy of such notice of determination and shall be an  
378 interested party thereto. Such determination shall be final unless the  
379 claimant or any of such employers files an appeal from such decision in  
380 accordance with the provisions of section 31-241.

381 (2) The administrator shall, not less frequently than once each  
382 calendar quarter, provide a statement of charges to each employer to  
383 whose experience record any charges have been made since the last  
384 previous such statement. Such statement shall show, with respect to  
385 each week for which benefits have been paid and charged, the name and  
386 Social Security account number of the claimant who was paid the  
387 benefit, the amount of the benefits charged for such week and the total  
388 amount charged in the quarter.

389 (3) The statement of charges provided for in subdivision (2) of this  
390 subsection shall constitute notice to the employer that it has been  
391 determined that the benefits reported in such statement were properly  
392 payable under this chapter to the claimants for the weeks and in the  
393 amounts shown in such statements. If the employer contends that  
394 benefits have been improperly charged due to fraud or error, a written  
395 protest setting forth reasons therefor shall be filed with the  
396 administrator within sixty days of the date the quarterly statement was  
397 provided. An eligibility issue shall not be reopened on the basis of such  
398 quarterly statement if notification of such eligibility issue had  
399 previously been given to the employer under the provisions of section  
400 31-241, and he or she failed to file a timely appeal therefrom or had the  
401 issue finally resolved against him or her.

402 (4) The provisions of subdivisions (2) and (3) of this subsection shall  
403 not apply to combined wage claims paid under subsection (b) of section  
404 31-255. For such combined wage claims paid under the unemployment  
405 law of other states, the administrator shall, each calendar quarter,  
406 provide a statement of charges to each employer whose experience

407 record has been charged since the previous such statement. Such  
408 statement shall show the name and Social Security number of the  
409 claimant who was paid the benefits and the total amount of the benefits  
410 charged in the quarter.

411 (i) (1) At the written request of any employer [which] that holds at  
412 least eighty per cent controlling interest in another employer or  
413 employers, the administrator may mingle the experience rating records  
414 of such dominant and controlled employers as if they constituted a  
415 single employer, subject to such regulations as the administrator may  
416 make and publish concerning the establishment, conduct and  
417 dissolution of such joint experience rating records.

418 (2) The executors, administrators, successors or assigns of any former  
419 employer shall acquire the experience rating records of the predecessor  
420 employer with the following exception: The experience of a predecessor  
421 employer, who leased premises and equipment from a third party and  
422 who has not transferred any assets to the successor, shall not be  
423 transferred if there is no common controlling interest in the predecessor  
424 and successor entities.

425 (3) The administrator is authorized to establish such regulations  
426 governing joint accounts as may be necessary to comply with the  
427 requirements of the federal Unemployment Tax Act.

428 (j) (1) Each employer subject to this chapter shall submit quarterly, on  
429 forms supplied by the administrator, a listing of wage information,  
430 including the name of each employee receiving wages in employment  
431 subject to this chapter, such employee's Social Security account number  
432 and the amount of wages paid to such employee during such calendar  
433 quarter.

434 (2) Commencing with the first calendar quarter of 2014, each  
435 employer subject to this chapter [who] that reports wages for employees  
436 receiving wages in employment subject to this chapter, and each person  
437 or organization that, as an agent, reports wages for employees receiving



438 wages in employment subject to this chapter on behalf of one or more  
439 employers subject to this chapter shall submit quarterly the information  
440 required by subdivision (1) of this subsection on magnetic tape, diskette,  
441 or other similar electronic means [which] that the administrator may  
442 prescribe, in a format prescribed by the administrator, unless such  
443 employer or agent receives a waiver pursuant to subdivision (5) of this  
444 subsection.

445 (3) Any employer that fails to submit the information required by  
446 subdivision (1) of this subsection in a timely manner, as determined by  
447 the administrator, shall be liable to the administrator for a late filing fee  
448 of twenty-five dollars. Any employer that fails to submit the information  
449 required by subdivision (1) of this subsection under a proper state  
450 unemployment compensation registration number shall be liable to the  
451 administrator for a fee of twenty-five dollars. All fees collected by the  
452 administrator under this subdivision shall be deposited in the  
453 Employment Security Administration Fund.

454 (4) Commencing with the first calendar quarter of 2014, each  
455 employer subject to this chapter [who] that makes contributions or  
456 payments in lieu of contributions for employees receiving wages in  
457 employment subject to this chapter, and each person or organization  
458 that, as an agent, makes contributions or payments in lieu of  
459 contributions for employees receiving wages in employment subject to  
460 this chapter on behalf of one or more employers subject to this chapter  
461 shall make such contributions or payments in lieu of contributions  
462 electronically.

463 (5) Any employer or any person or organization that, as an agent,  
464 submits information pursuant to subdivision (2) of this subsection or  
465 makes contributions or payments in lieu of contributions pursuant to  
466 subdivision (4) of this subsection may request in writing, not later than  
467 thirty days prior to the date a submission of information or a  
468 contribution or payment in lieu of contribution is due, that the  
469 administrator waive the requirement that such submission or  
470 contribution or payment in lieu of contribution be made electronically.

471 The administrator shall grant such request if, on the basis of information  
472 provided by such employer or person or organization and on a form  
473 prescribed by the administrator, the administrator finds that there  
474 would be undue hardship for such employer or person or organization.  
475 The administrator shall promptly inform such employer or person or  
476 organization of the granting or rejection of the requested waiver. The  
477 decision of the administrator shall be final and not subject to further  
478 review or appeal. Such waiver shall be effective for twelve months from  
479 the date such waiver is granted.

480 (k) The employer may inspect his or her account records in the office  
481 of the Employment Security Division at any reasonable time.

482 Sec. 3. Subsection (a) of section 31-236 of the general statutes is  
483 repealed and the following is substituted in lieu thereof (*Effective January*  
484 *1, 2022*):

485 (a) An individual shall be ineligible for benefits:

486 (1) If the administrator finds that the individual has failed without  
487 sufficient cause either to apply for available, suitable work when  
488 directed so to do by the Public Employment Bureau or the  
489 administrator, or to accept suitable employment when offered by the  
490 Public Employment Bureau or by an employer, such ineligibility to  
491 continue until such individual has returned to work and has earned at  
492 least six times such individual's benefit rate. Suitable work means either  
493 employment in the individual's usual occupation or field or other work  
494 for which the individual is reasonably fitted, provided such work is  
495 within a reasonable distance of the individual's residence. In  
496 determining whether or not any work is suitable for an individual, the  
497 administrator may consider the degree of risk involved to such  
498 individual's health, safety and morals, such individual's physical fitness  
499 and prior training and experience, such individual's skills, such  
500 individual's previous wage level and such individual's length of  
501 unemployment, but, notwithstanding any [other] provision of this  
502 chapter, no work shall be deemed suitable nor shall benefits be denied

503 under this chapter to any otherwise eligible individual for refusing to  
504 accept work under any of the following conditions: (A) If the position  
505 offered is vacant due directly to a strike, lockout or other labor dispute;  
506 (B) if the wages, hours or other conditions of work offered are  
507 substantially less favorable to the individual than those prevailing for  
508 similar work in the locality; (C) if, as a condition of being employed, the  
509 individual would be required to join a company union or to resign from  
510 or refrain from joining any bona fide labor organization; (D) if the  
511 position offered is for work [which] that commences or ends between  
512 the hours of one and six o'clock in the morning if the administrator finds  
513 that such work would constitute a high degree of risk to the health,  
514 safety or morals of the individual, or would be beyond the physical  
515 capabilities or fitness of the individual or there is no suitable  
516 transportation available from the individual's home to or from the  
517 individual's place of employment; or (E) if, as a condition of being  
518 employed, the individual would be required to agree not to leave such  
519 position if recalled by the individual's former employer;

520 (2) (A) If, in the opinion of the administrator, the individual has left  
521 suitable work voluntarily and without good cause attributable to the  
522 employer, until such individual has earned at least ten times such  
523 individual's benefit rate, provided whenever an individual voluntarily  
524 leaves part-time employment under conditions that would render the  
525 individual ineligible for benefits, such individual's ineligibility shall be  
526 limited as provided in subsection (b) of this section, if applicable, and  
527 provided further, no individual shall be ineligible for benefits if the  
528 individual leaves suitable work (i) for good cause attributable to the  
529 employer, including leaving as a result of changes in conditions created  
530 by the individual's employer, (ii) to care for the individual's spouse,  
531 child, or parent with an illness or disability, as defined in subdivision  
532 (16) of this subsection, (iii) due to the discontinuance of transportation,  
533 other than the individual's personally owned vehicle, used to get to and  
534 from work, provided no reasonable alternative transportation is  
535 available, (iv) to protect the individual, the individual's child, the  
536 individual's spouse or the individual's parent from becoming or

537 remaining a victim of domestic violence, as defined in section 17b-112a,  
538 provided such individual has made reasonable efforts to preserve the  
539 employment, but the employer's account shall not at any time be  
540 charged with respect to any voluntary leaving that falls under  
541 subparagraph (A)(iv) of this subdivision, (v) for a separation from  
542 employment that occurs on or after July 1, 2007, to accompany a spouse  
543 who is on active duty with the armed forces of the United States and is  
544 required to relocate by the armed forces, but the employer's account  
545 shall not at any time be charged with respect to any voluntary leaving  
546 that falls under subparagraph (A)(v) of this subdivision, or (vi) to  
547 accompany such individual's spouse to a place from which it is  
548 impractical for such individual to commute due to a change in location  
549 of the spouse's employment, but the employer's account shall not be  
550 charged with respect to any voluntary leaving under subparagraph  
551 (A)(vi) of this subdivision; or

552 (B) ~~[if]~~ If, in the opinion of the administrator, the individual has been  
553 discharged or suspended for felonious conduct, conduct constituting  
554 larceny of property or service, the value of which exceeds twenty-five  
555 dollars, or larceny of currency, regardless of the value of such currency,  
556 wilful misconduct in the course of the individual's employment, or  
557 participation in an illegal strike, as determined by state or federal laws  
558 or regulations, until such individual has earned at least ten times the  
559 individual's benefit rate; provided an individual who (i) while on layoff  
560 from regular work, accepts other employment and leaves such other  
561 employment when recalled by the individual's former employer, (ii)  
562 leaves work that is outside the individual's regular apprenticeable trade  
563 to return to work in the individual's regular apprenticeable trade, (iii)  
564 has left work solely by reason of governmental regulation or statute, or  
565 (iv) leaves part-time work to accept full-time work, shall not be  
566 ineligible on account of such leaving and the employer's account shall  
567 not at any time be charged with respect to such separation, unless such  
568 employer has elected payments in lieu of contributions;

569 (3) During any week in which the administrator finds that the

570 individual's total or partial unemployment is due to the existence of a  
571 labor dispute other than a lockout at the factory, establishment or other  
572 premises at which the individual is or has been employed, provided the  
573 provisions of this subsection do not apply if it is shown to the  
574 satisfaction of the administrator that (A) the individual is not  
575 participating in or financing or directly interested in the labor dispute  
576 that caused the unemployment, and (B) the individual does not belong  
577 to a trade, class or organization of workers, members of which,  
578 immediately before the commencement of the labor dispute, were  
579 employed at the premises at which the labor dispute occurred, and are  
580 participating in or financing or directly interested in the dispute; or (C)  
581 the individual's unemployment is due to the existence of a lockout. A  
582 lockout exists whether or not such action is to obtain for the employer  
583 more advantageous terms when an employer (i) fails to provide  
584 employment to its employees with whom the employer is engaged in a  
585 labor dispute, either by physically closing its plant or informing its  
586 employees that there will be no work until the labor dispute has  
587 terminated, or (ii) makes an announcement that work will be available  
588 after the expiration of the existing contract only under terms and  
589 conditions that are less favorable to the employees than those current  
590 immediately prior to such announcement; provided in either event the  
591 recognized or certified bargaining agent shall have advised the  
592 employer that the employees with whom the employer is engaged in the  
593 labor dispute are ready, able and willing to continue working pending  
594 the negotiation of a new contract under the terms and conditions current  
595 immediately prior to such announcement;

596 (4) [During] (A) Prior to January 1, 2024, during any week with  
597 respect to which the individual has received or is about to receive  
598 remuneration in the form of [(A)] (i) (I) wages in lieu of notice or  
599 dismissal payments, including severance or separation payment by an  
600 employer to an employee beyond the employee's wages upon  
601 termination of the employment relationship, unless the employee was  
602 required to waive or forfeit a right or claim independently established  
603 by statute or common law, against the employer as a condition of

604 receiving the payment, or any payment by way of compensation for loss  
605 of wages, or (II) any other state or federal unemployment benefits,  
606 except mustering out pay, terminal leave pay or any allowance or  
607 compensation granted by the United States under an Act of Congress to  
608 an ex-serviceman in recognition of the ex-serviceman's former  
609 military service, or any service-connected pay or compensation earned  
610 by an ex-serviceman paid before or after separation or discharge from  
611 active military service, or [(B)] (ii) compensation for temporary  
612 disability under any workers' compensation law; and

613 (B) On or after January 1, 2024, during any week with respect to  
614 which the individual has received or is about to receive remuneration in  
615 the form of (i) (I) wages in lieu of notice or dismissal payments,  
616 including severance or separation payment by an employer to an  
617 employee beyond the employee's wages upon termination of the  
618 employment relationship or any payment by way of compensation for  
619 loss of wages, (II) any other state or federal unemployment benefits, or  
620 (III) any vacation pay relating to an identifiable week or weeks  
621 designated as a vacation period by arrangement between the individual  
622 or the individual's representative and the individual's employer or that  
623 is the customary vacation period in the employer's industry. The  
624 following are excluded from this subparagraph: Mustering out pay,  
625 terminal leave pay or any allowance or compensation granted by the  
626 United States under an Act of Congress to an ex-serviceman in  
627 recognition of the ex-serviceman's former military service, or any  
628 service-connected pay or compensation earned by an ex-serviceman  
629 paid before or after separation or discharge from active military service,  
630 or any payment of accrued vacation pay payable upon separation from  
631 employment, or (ii) compensation for temporary disability under any  
632 workers' compensation law;

633 (5) Repealed by P.A. 73-140;

634 (6) If the administrator finds that the individual has left employment  
635 to attend a school, college or university as a regularly enrolled student,  
636 such ineligibility to continue during such attendance;

637 (7) Repealed by P.A. 74-70, S. 2, 4;

638 (8) If the administrator finds that, having received benefits in a prior  
639 benefit year, the individual has not again become employed and been  
640 paid wages since the commencement of said prior benefit year in an  
641 amount equal to the greater of three hundred dollars or five times the  
642 individual's weekly benefit rate by an employer subject to the provisions  
643 of this chapter or by an employer subject to the provisions of any other  
644 state or federal unemployment compensation law;

645 (9) If the administrator finds that the individual has retired and that  
646 such retirement was voluntary, until the individual has again become  
647 employed and has been paid wages in an amount required as a  
648 condition of eligibility as set forth in subdivision (3) of section 31-235;  
649 except that the individual is not ineligible on account of such retirement  
650 if the administrator finds (A) that the individual has retired because (i)  
651 such individual's work has become unsuitable considering such  
652 individual's physical condition and the degree of risk to such  
653 individual's health and safety, and (ii) such individual has requested of  
654 such individual's employer other work that is suitable, and (iii) such  
655 individual's employer did not offer such individual such work, or (B)  
656 that the individual has been involuntarily retired;

657 (10) Repealed by P.A. 77-426, S. 6, 19;

658 (11) Repealed by P.A. 77-426, S. 6, 19;

659 (12) Repealed by P.A. 77-426, S. 17, 19;

660 (13) If the administrator finds that, having been sentenced to a term  
661 of imprisonment of thirty days or longer and having commenced  
662 serving such sentence, the individual has been discharged or suspended  
663 during such period of imprisonment, until such individual has earned  
664 at least ten times such individual's benefit rate;

665 (14) If the administrator finds that the individual has been discharged  
666 or suspended because the individual has been disqualified under state

667 or federal law from performing the work for which such individual was  
668 hired as a result of a drug or alcohol testing program mandated by and  
669 conducted in accordance with such law, until such individual has  
670 earned at least ten times such individual's benefit rate;

671 (15) If the individual is a temporary employee of a temporary help  
672 service and the individual refuses to accept suitable employment when  
673 it is offered by such service upon completion of an assignment until such  
674 individual has earned at least six times such individual's benefit rate;  
675 and

676 (16) (A) For purposes of subparagraph (A)(ii) of subdivision (2) of this  
677 subsection, "illness or disability" means an illness or disability  
678 diagnosed by a health care provider that necessitates care for the ill or  
679 disabled person for a period of time longer than the employer is willing  
680 to grant leave, paid or otherwise, and "health care provider" means [(A)]  
681 (i) a doctor of medicine or osteopathy who is authorized to practice  
682 medicine or surgery by the state in which the doctor practices; [(B)] (ii)  
683 a podiatrist, dentist, psychologist, optometrist or chiropractor  
684 authorized to practice by the state in which such person practices and  
685 performs within the scope of the authorized practice; [(C)] (iii) an  
686 advanced practice registered nurse, nurse practitioner, nurse midwife  
687 or clinical social worker authorized to practice by the state in which such  
688 person practices and performs within the scope of the authorized  
689 practice; [(D)] (iv) Christian Science practitioners listed with the First  
690 Church of Christ, Scientist in Boston, Massachusetts; [(E)] (v) any  
691 medical practitioner from whom an employer or a group health plan's  
692 benefits manager will accept certification of the existence of a serious  
693 health condition to substantiate a claim for benefits; [(F)] (vi) a medical  
694 practitioner, in a practice enumerated in [subparagraphs (A) to (E)]  
695 clauses (i) to (v), inclusive, of this [subdivision] subparagraph, who  
696 practices in a country other than the United States, who is licensed to  
697 practice in accordance with the laws and regulations of that country; or  
698 [(G)] (vii) such other health care provider as the Labor Commissioner  
699 approves, performing within the scope of the authorized practice.



700 (B) For purposes of subparagraph (B) of subdivision (2) of this  
701 subsection, "wilful misconduct" means deliberate misconduct in wilful  
702 disregard of the employer's interest, or a single knowing violation of a  
703 reasonable and uniformly enforced rule or policy of the employer, when  
704 reasonably applied, provided such violation is not a result of the  
705 employee's incompetence and provided further, in the case of absence  
706 from work, "wilful misconduct" means an employee must be absent  
707 without either good cause for the absence or notice to the employer  
708 which the employee could reasonably have provided under the  
709 circumstances for three separate instances within a twelve-month  
710 period. Except with respect to tardiness, for purposes of subparagraph  
711 (B) of subdivision (2) of this subsection, (i) prior to January 1, 2024, each  
712 instance in which an employee is absent for one day or two consecutive  
713 days without either good cause for the absence or notice to the employer  
714 which the employee could reasonably have provided under the  
715 circumstances constitutes a "separate instance", and (ii) on or after  
716 January 1, 2024, each instance in which an employee is absent for one  
717 day without either good cause for the absence or notice to the employer  
718 which the employee could reasonably have provided under the  
719 circumstances constitutes a "separate instance".

720 (C) For purposes of subdivision (15) of this subsection, "temporary  
721 help service" means any person conducting a business that consists of  
722 employing individuals directly for the purpose of furnishing part-time  
723 or temporary help to others; and "temporary employee" means an  
724 employee assigned to work for a client of a temporary help service.

725 Sec. 4. Section 31-231a of the general statutes is repealed and the  
726 following is substituted in lieu thereof (*Effective January 1, 2022*):

727 (a) (1) For a construction worker identified pursuant to regulations  
728 adopted in accordance with subsection (c) of this section, the total  
729 unemployment benefit rate for the individual's benefit year  
730 commencing on or after April 1, 1996, shall be an amount equal to one  
731 twenty-sixth, rounded to the next lower dollar, of [his] the individual's  
732 total wages paid during that quarter of [his] the individual's current

733 benefit year's base period in which wages were the highest but not less  
734 than fifteen dollars. [nor]

735 (2) The total unemployment benefit rate for the individual's benefit  
736 year commencing on January 1, 2024, shall be not less than forty dollars,  
737 except that when the federal government provides a fully federally-  
738 funded supplement to the individual's weekly benefit amount, the total  
739 unemployment benefit rate shall be not less than fifteen dollars.

740 (3) The total unemployment benefit rate for the individual's benefit  
741 year commencing on or after January 1, 2025, shall be not less than the  
742 total unemployment benefit rate for the prior year (A) adjusted by the  
743 percentage change in the employment cost index or its successor index,  
744 for wages and salaries for all civilian workers, as calculated by the  
745 United States Department of Labor, over the twelve-month period  
746 ending on June thirtieth of the preceding year, and (B) rounded to the  
747 nearest dollar, except that when the federal government provides a fully  
748 federally-funded supplement to the individual's weekly benefit  
749 amount, the total unemployment benefit rate shall be not less than  
750 fifteen dollars.

751 (4) The maximum weekly benefit rate under this subsection shall be  
752 not more than the maximum benefit rate as provided in subdivision (4)  
753 of subsection (b) of this section.

754 (b) (1) For an individual not included in subsection (a) of this section,  
755 the individual's total unemployment benefit rate for [his] the  
756 individual's benefit year commencing after September 30, 1967, shall be  
757 an amount equal to one twenty-sixth, rounded to the next lower dollar,  
758 of the average of [his] the individual's total wages, as defined in  
759 subdivision (1) of subsection (b) of section 31-222, as amended by this  
760 act, paid during the two quarters of [his] the individual's current benefit  
761 year's base period in which such wages were highest but not less than  
762 fifteen dollars. [nor]

763 (2) The total unemployment benefit rate for the individual's benefit

764 year commencing on January 1, 2024, shall be not less than forty dollars,  
765 except that when the federal government provides a fully federally-  
766 funded supplement to the individual's weekly benefit amount, the total  
767 unemployment benefit rate shall be not less than fifteen dollars.

768 (3) The total unemployment benefit rate for the individual's benefit  
769 year commencing on or after January 1, 2025, shall be not less than the  
770 total unemployment benefit rate for the prior year (A) adjusted by the  
771 percentage change in the employment cost index or its successor index,  
772 for wages and salaries for all civilian workers, as calculated by the  
773 United States Department of Labor, over the twelve-month period  
774 ending on June thirtieth of the preceding year, and (B) rounded to the  
775 nearest dollar, except that when the federal government provides a fully  
776 federally-funded supplement to the individual's weekly benefit  
777 amount, the total unemployment benefit rate shall be not less than  
778 fifteen dollars.

779 (4) (A) The maximum weekly benefit rate shall not be more than one  
780 hundred fifty-six dollars in any benefit year commencing on or after the  
781 first Sunday in July, 1982, nor more than [(1)] (i) sixty per cent rounded  
782 to the next lower dollar of the average wage of production and related  
783 workers in the state in any benefit year commencing on or after the first  
784 Sunday in October, 1983, and [(2)] (ii) fifty per cent rounded to the next  
785 lower dollar of the average wage of all workers in the state in any benefit  
786 year commencing on or after the first Sunday in October, 2018. [, and  
787 provided the] The maximum benefit rate in any benefit year  
788 commencing on or after the first Sunday in October, 1988, shall not  
789 increase more than eighteen dollars in any benefit year, such increase to  
790 be effective as of the first Sunday in October of such year, except that  
791 the maximum benefit rate shall not increase in the benefit years  
792 commencing on the first Sunday in October of 2024, 2025, 2026 and 2027.

793 (B) The average wage of all workers in the state shall be determined  
794 by [(A)] (i) the administrator, on or before August fifteenth annually, as  
795 of the year ended the previous March thirty-first to be effective during  
796 the benefit year commencing on or after the first Sunday of the following

797 October, and [(B)] (ii) the Connecticut Quarterly Census of Employment  
798 and Wages or by such other method, as determined by the  
799 administrator, that accurately reflects the average wage of all workers  
800 in the state.

801 (c) The administrator shall adopt regulations pursuant to the  
802 provisions of chapter 54 to implement the provisions of this section.  
803 Such regulations shall specify the National Council on Compensation  
804 Insurance employee classification codes [which] that identify  
805 construction workers covered by subsection (a) of this section and  
806 specify the manner and format in which employers shall report the  
807 identification of such workers to the administrator.

This act shall take effect as follows and shall amend the following sections:		
Section 1	January 1, 2022	31-222(b)
Sec. 2	January 1, 2022	31-225a
Sec. 3	January 1, 2022	31-236(a)
Sec. 4	January 1, 2022	31-231a

**FIN** Joint Favorable Subst.