



General Assembly

January Session, 2023

Raised Bill No. 1237

LCO No. 6484



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

AN ACT CONCERNING A PHASE-IN OF THE INCREASE IN THE UNEMPLOYMENT INSURANCE CHARGED RATE.

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

1 Section 1. Section 31-225a of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective from passage*):

3 (a) As used in this chapter:

4 (1) "Qualified employer" means each employer subject to this chapter
5 whose experience record has been chargeable with benefits for at least
6 one full experience year, with the exception of employers subject to a
7 flat entry rate of contributions as provided under subsection (d) of this
8 section, employers subject to the maximum contribution rate under
9 subsection (c) of section 31-273, and reimbursing employers;

10 (2) "Contributing employer" means an employer who is assigned a
11 percentage rate of contribution under the provisions of this section;

12 (3) "Reimbursing employer" means an employer liable for payments

13 in lieu of contributions as provided under section 31-225;

14 (4) "Benefit charges" means the amount of benefit payments charged
15 to an employer's experience account under this section;

16 (5) "Computation date" means June thirtieth of the year preceding the
17 tax year for which the contribution rates are computed;

18 (6) "Tax year" means the calendar year immediately following the
19 computation date;

20 (7) "Experience year" means the twelve consecutive months ending
21 on June thirtieth;

22 (8) "Experience period" means the three consecutive experience years
23 ending on the computation date, except that (A) if the employer's
24 account has been chargeable with benefits for less than three years, the
25 experience period shall consist of the greater of one or two consecutive
26 experience years ending on the computation date, and (B) to the extent
27 allowed by federal law and as necessary to respond to the spread of
28 COVID-19, for any taxable year commencing on or after January 1, 2022,
29 the experience period shall be calculated without regard to benefit
30 charges and taxable wages for the experience years ending June 30, 2020,
31 and June 30, 2021, when applicable; and

32 (9) "COVID-19" means the respiratory disease designated by the
33 World Health Organization on February 11, 2020, as coronavirus 2019,
34 and any related mutation thereof recognized by the World Health
35 Organization as a communicable respiratory disease.

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

39 (2) With respect to each benefit year commencing on or after July 1,
40 1978, regular and additional benefits paid to an individual shall be
41 allocated and charged to the accounts of the employers who paid the
42 individual wages in his or her base period in accordance with the

43 following provisions: The initial determination establishing a claimant's
44 weekly benefit rate and maximum total benefits for his or her benefit
45 year shall include, with respect to such claimant and such benefit year,
46 a determination of the maximum liability for such benefits of each
47 employer who paid wages to the claimant in his or her base period. An
48 employer's maximum total liability for such benefits with respect to a
49 claimant's benefit year shall bear the same ratio to the maximum total
50 benefits payable to the claimant as the total wages paid by the employer
51 to the claimant within his or her base period bears to the total wages
52 paid by all employers to the claimant within his or her base period. This
53 ratio shall also be applied to each benefit payment. The amount thus
54 determined, rounded to the nearest dollar with fractions of a dollar of
55 exactly fifty cents rounded upward, shall be charged to the employer's
56 account.

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

61 (B) No benefits shall be charged to any employer who paid wages of
62 five hundred dollars or less to the claimant in his or her base period.

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

65 (D) In the event of a natural disaster declared by the President of the
66 United States, no benefits paid on the basis of total or partial
67 unemployment that is the result of physical damage to a place of
68 employment caused by severe weather conditions including, but not
69 limited to, hurricanes, snow storms, ice storms or flooding, or fire except
70 where caused by the employer, shall be charged to any employer.

71 (E) If the administrator finds that (i) an individual's most recent
72 separation from a base period employer occurred under conditions that
73 would result in disqualification by reason of subdivision (2), (6) or (9) of
74 subsection (a) of section 31-236, or (ii) an individual was discharged for

75 violating an employer's drug testing policy, provided the policy has
76 been adopted and applied consistent with sections 31-51t to 31-51aa,
77 inclusive, section 14-261b and any applicable federal law, no benefits
78 paid thereafter to such individual with respect to any week of
79 unemployment that is based upon wages paid by such employer with
80 respect to employment prior to such separation shall be charged to such
81 employer's account, provided such employer shall have filed a notice
82 with the administrator within the time allowed for appeal in section 31-
83 241.

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

90 (G) If a claimant has failed to accept suitable employment under the
91 provisions of subdivision (1) of subsection (a) of section 31-236 and the
92 disqualification has been imposed, the account of the employer who
93 makes an offer of employment to a claimant who was a former
94 employee shall not be charged with any benefit payments made to such
95 claimant after such initial offer of reemployment until such time as such
96 claimant resumes employment with such employer, provided such
97 employer shall make application therefor in a form acceptable to the
98 administrator. The administrator shall notify such employer whether or
99 not his or her application is granted. Any decision of the administrator
100 denying suspension of charges as herein provided may be appealed
101 within the time allowed for appeal in section 31-241.

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

107 (I) No base period employer's account shall be charged with respect
108 to benefits paid to a claimant who voluntarily left suitable work with
109 such employer (i) to care for a seriously ill spouse, parent or child, or (ii)
110 due to the discontinuance of the transportation used by the claimant to
111 get to and from work, as provided in subparagraphs (A)(ii) and (A)(iii)
112 of subdivision (2) of subsection (a) of section 31-236.

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

120 (K) No base period employer's account shall be charged with respect
121 to benefits paid to a claimant whose separation from employment is
122 attributable to the return of an individual who was absent from work
123 due to a bona fide leave taken pursuant to sections 31-49f to 31-49t,
124 inclusive, or 31-51kk to 31-51qq, inclusive.

125 (L) On and after January 1, 2024, (i) no base period employer's
126 account shall be charged with respect to benefits paid to a claimant
127 through the voluntary shared work unemployment compensation
128 program established pursuant to section 31-274j, if a claim for benefits
129 is filed in a week in which the average rate of total unemployment in the
130 state equals or exceeds six and one-half per cent based on the most
131 recent three months of data published by the Labor Commissioner, and
132 (ii) the Labor Commissioner may determine that no base period
133 employer's account shall be charged with respect to benefits paid to a
134 claimant through the voluntary shared work unemployment
135 compensation program established pursuant to section 31-274j, if a
136 claim for benefits is filed in a week in which the average rate of total
137 unemployment in the state equals or exceeds eight per cent in the most
138 recent one month of data published by the Labor Commissioner.

139 (2) All benefits paid that are not charged to any employer shall be
140 pooled.

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

144 (d) (1) The standard rate of contributions shall be five and four-tenths
145 per cent. Each employer who has not been chargeable with benefits, for
146 a sufficient period of time to have his or her rate computed under this
147 section shall pay contributions at a rate that is the higher of (A) one per
148 cent, or (B) the state's five-year benefit cost rate. For purposes of this
149 subsection, the state's five-year benefit cost rate shall be computed
150 annually on or before June thirtieth and shall be derived by dividing the
151 total dollar amount of benefits paid to claimants under this chapter
152 during the five consecutive calendar years immediately preceding the
153 computation date by the five-year payroll during the same period,
154 except that, to the extent allowed by federal law and as necessary to
155 respond to the spread of COVID-19, for any taxable year commencing
156 on or after January 1, 2022, the state's five-year benefit cost rate shall be
157 calculated without regard to benefit payments and taxable wages for
158 calendar years 2020 and 2021, when applicable.

159 (2) For the period beginning January 1, 2023, and ending December
160 31, 2023, the state's five-year benefit cost rate shall be calculated
161 pursuant to the formula under subdivision (1) of this subsection minus
162 two-tenths of one per cent.

163 (3) If the resulting quotient in this subsection is not an exact multiple
164 of one-tenth of one per cent, the five-year benefit cost rate shall be the
165 next higher such multiple.

166 (e) (1) (A) As of each June thirtieth, the administrator shall determine
167 the charged tax rate for each qualified employer. Such rate shall be
168 obtained by calculating a benefit ratio for each qualified employer. The
169 employer's benefit ratio shall be the quotient obtained by dividing the
170 total amount chargeable to the employer's experience account during

171 the experience period by the total of his or her taxable wages during
172 such experience period that have been reported by the employer to the
173 administrator on or before the following September thirtieth. The
174 resulting quotient, expressed as a per cent, shall constitute the
175 employer's charged rate, except that each employer's charged rate for
176 calendar years 2024, 2025, 2026 and 2027 shall be divided by 1.471, 1.269,
177 1.125 and 1.053, respectively.

178 (i) For calendar years commencing prior to January 1, 2024, if the
179 resulting quotient is not an exact multiple of one-tenth of one per cent,
180 the charged rate shall be the next higher such multiple, except that if the
181 resulting quotient is less than five-tenths of one per cent, the charged
182 rate shall be five-tenths of one per cent and if the resulting quotient is
183 greater than five and four-tenths per cent, the charged rate shall be five
184 and four-tenths per cent.

185 (ii) [For] Subject to the provisions of subparagraph (B) of this
186 subdivision, for the calendar [years] year commencing [on or after]
187 January 1, 2024, if the resulting quotient is not an exact multiple of one-
188 tenth of one per cent, the charged rate shall be the next higher such
189 multiple, except that if the resulting quotient is less than one-tenth of
190 one per cent, the charged rate shall be one-tenth of one per cent and if
191 the resulting quotient is greater than [ten] six and four-tenths per cent,
192 the charged rate shall be [ten] six and four-tenths per cent.

193 (iii) Subject to the provisions of subparagraph (B) of this subdivision,
194 for the calendar year commencing January 1, 2025, if the resulting
195 quotient is not an exact multiple of one-tenth of one per cent, the
196 charged rate shall be the next higher such multiple, except that if the
197 resulting quotient is less than one-tenth of one per cent, the charged rate
198 shall be one-tenth of one per cent and if the resulting quotient is greater
199 than seven and four-tenths per cent, the charged rate shall be seven and
200 four-tenths per cent.

201 (iv) Subject to the provisions of subparagraph (B) of this subdivision,
202 for the calendar year commencing January 1, 2026, if the resulting

203 quotient is not an exact multiple of one-tenth of one per cent, the
204 charged rate shall be the next higher such multiple, except that if the
205 resulting quotient is less than one-tenth of one per cent, the charged rate
206 shall be one-tenth of one per cent and if the resulting quotient is greater
207 than eight and four-tenths per cent, the charged rate shall be eight and
208 four-tenths per cent.

209 (v) Subject to the provisions of subparagraph (B) of this subdivision,
210 for the calendar year commencing January 1, 2027, if the resulting
211 quotient is not an exact multiple of one-tenth of one per cent, the
212 charged rate shall be the next higher such multiple, except that if the
213 resulting quotient is less than one-tenth of one per cent, the charged rate
214 shall be one-tenth of one per cent and if the resulting quotient is greater
215 than nine and four-tenths per cent, the charged rate shall be nine and
216 four-tenths per cent.

217 (vi) For calendar years commencing on or after January 1, 2028, if the
218 resulting quotient is not an exact multiple of one-tenth of one per cent,
219 the charged rate shall be the next higher such multiple, except that if the
220 resulting quotient is less than one-tenth of one per cent, the charged rate
221 shall be one-tenth of one per cent and if the resulting quotient is greater
222 than ten per cent, the charged rate shall be ten per cent.

223 (B) For the calendar years commencing on or after January 1, 2024, to
224 January 1, 2027, inclusive, no qualifying employer's charged rate shall
225 increase by more than twenty-five per cent of such employer's charged
226 rate for the prior calendar year.

227 [(B)] (C) For [the] calendar years commencing on [and] or after
228 January 1, 2024, if the benefit ratios calculated pursuant to subparagraph
229 (A) of this subdivision would result in the average benefit ratio of all
230 employers within a sector of the North American Industry Classification
231 System increasing over the prior calendar year's such average by an
232 amount equal to or greater than .01, the benefit ratio of each employer
233 within such sector shall be adjusted downward by an amount equal to
234 one-half of the increase in the average benefit ratio of all employers

235 within such sector. Sectors 21 and 23 of said system shall be considered
236 one sector for the purposes of this subparagraph.

237 (2) (A) Each contributing employer subject to this chapter shall pay
238 an assessment to the administrator at a rate established by the
239 administrator sufficient to pay interest due on advances from the federal
240 unemployment account under Title XII of the Social Security Act (42 U.S.
241 Code Sections 1321 to 1324). The administrator shall establish the
242 necessary procedures for payment of such assessments. The amounts
243 received by the administrator based on such assessments shall be paid
244 over to the State Treasurer and credited to the General Fund. Any
245 amount remaining from such assessments, after all such federal interest
246 charges have been paid, shall be transferred to the Employment Security
247 Administration Fund or to the Unemployment Compensation Advance
248 Fund established under section 31-264a, (i) to the extent that any federal
249 interest charges have been paid from the Unemployment Compensation
250 Advance Fund, (ii) to the extent that the administrator determines that
251 reimbursement is appropriate, or (iii) otherwise to the extent that
252 reimbursement of the advance fund is the appropriate accounting
253 principle governing the use of the assessments. Sections 31-265 to 31-
254 274, inclusive, shall apply to the collection of such assessments.

255 (B) On and after January 1, 1994, and conditioned upon the issuance
256 of any revenue bonds pursuant to section 31-264b, each contributing
257 employer shall also pay an assessment to the administrator at a rate
258 established by the administrator sufficient to pay the interest due on
259 advances from the Unemployment Compensation Advance Fund and
260 reimbursements required for advances from the Unemployment
261 Compensation Advance Fund, computed in accordance with subsection
262 (h) of section 31-264a. The administrator shall establish the assessments
263 as a percentage of the charged tax rate for each employer pursuant to
264 subdivision (1) of this subsection. The administrator shall establish the
265 necessary procedures for billing, payment and collection of the
266 assessments. Sections 31-265 to 31-274, inclusive, shall apply to the
267 collection of such assessments by the administrator. The payments
268 received by the administrator based on the assessments, excluding

269 interest and penalties on past due assessments, are hereby pledged and
270 shall be paid over to the State Treasurer for credit to the Unemployment
271 Compensation Advance Fund.

272 (f) (1) (A) For each calendar year commencing with calendar year
273 1994 but prior to calendar year 2013, the administrator shall establish a
274 fund balance tax rate sufficient to maintain a balance in the
275 Unemployment Compensation Trust Fund equal to eight-tenths of one
276 per cent of the total wages paid to workers covered under this chapter
277 by contributing employers during the year ending the last preceding
278 June thirtieth. If the fund balance tax rate established by the
279 administrator results in a fund balance in excess of said per cent as of
280 December thirtieth of any year, the administrator shall, in the year next
281 following, establish a fund balance tax rate sufficient to eliminate the
282 fund balance in excess of said per cent.

283 (B) For each calendar year commencing with calendar year 2013, the
284 administrator shall establish a fund balance tax rate sufficient to
285 maintain a balance in the Unemployment Compensation Trust Fund
286 that results in an average [high cost] high-cost multiple equal to 0.5.

287 (C) Commencing with calendar year 2014 and ending with calendar
288 year 2018, the administrator shall establish a fund balance tax rate
289 sufficient to maintain a balance in the Unemployment Compensation
290 Trust Fund that results in an average [high cost] high-cost multiple that
291 is increased by 0.1 from the preceding calendar year.

292 (D) Commencing with calendar year 2019, the administrator shall
293 establish a fund balance tax rate sufficient to maintain a balance in the
294 Unemployment Compensation Trust Fund that results in an average
295 [high cost] high-cost multiple equal to 1.0. If the fund balance tax rate
296 established by the administrator results in a fund balance in excess of
297 the amount prescribed in this subdivision as of December thirtieth of
298 any year, the administrator shall, in the year next following, establish a
299 fund balance rate sufficient to eliminate the fund balance in excess of
300 said amount.

301 (E) The assessment levied by the administrator at any time (i) during
302 a calendar year commencing on or after January 1, 1994, but prior to
303 January 1, 1999, shall not exceed one and five-tenths per cent, (ii) during
304 a calendar year commencing on or after January 1, 1999, but prior to
305 January 1, 2013, shall not exceed one and four-tenths per cent, and shall
306 not be calculated to result in a fund balance in excess of eight-tenths of
307 one per cent of such total wages, (iii) during a calendar year
308 commencing on or after January 1, 2013, but prior to January 1, [2024]
309 2023, shall not exceed one and four-tenths per cent and shall not be
310 calculated to result in a fund balance in excess of the amounts prescribed
311 in this subdivision, (iv) during the calendar year [beginning]
312 commencing on January 1, 2023, [and ending December 31, 2023,] shall
313 not exceed one and two-tenths per cent and shall not be calculated to
314 result in a fund balance in excess of the amounts prescribed in this
315 subdivision, and (v) during a calendar year commencing on or after
316 January 1, 2024, shall not exceed one per cent and shall not be calculated
317 to result in a fund balance in excess of the amounts prescribed in this
318 subdivision.

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

327 (2) The average [high cost] high-cost multiple shall be computed as
328 follows: The result of the balance of the Unemployment Compensation
329 Trust Fund on December thirtieth immediately preceding the new rate
330 year divided by the total wages paid to workers covered under this
331 chapter by contributing employers for the twelve months ending on the
332 December thirtieth immediately preceding the new rate year shall be the
333 numerator and the average of the three highest calendar benefit cost
334 rates in (A) the last twenty years, or (B) a period including the last three

335 recessions, whichever is longer, shall be the denominator. Benefit cost
336 rates are computed as benefits paid including the state's share of
337 extended benefits but excluding reimbursable benefits as a per cent of
338 total wages in covered employment. The results rounded to the next
339 lower one decimal place will be the average [high cost] high-cost
340 multiple.

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

346 (h) (1) With respect to each benefit year commencing on or after July
347 1, 1978, notice of determination of the claimant's benefit entitlement for
348 such benefit year shall include notice of the allocation of benefit charges
349 of the claimant's base period employers and each such employer shall
350 be provided a copy of such notice of determination and shall be an
351 interested party thereto. Such determination shall be final unless the
352 claimant or any of such employers files an appeal from such decision in
353 accordance with the provisions of section 31-241.

354 (2) The administrator shall, not less frequently than once each
355 calendar quarter, provide a statement of charges to each employer to
356 whose experience record any charges have been made since the last
357 previous such statement. Such statement shall show, with respect to
358 each week for which benefits have been paid and charged, the name and
359 Social Security account number of the claimant who was paid the
360 benefit, the amount of the benefits charged for such week and the total
361 amount charged in the quarter.

362 (3) The statement of charges provided for in subdivision (2) of this
363 subsection shall constitute notice to the employer that it has been
364 determined that the benefits reported in such statement were properly
365 payable under this chapter to the claimants for the weeks and in the
366 amounts shown in such statements. If the employer contends that

367 benefits have been improperly charged due to fraud or error, a written
368 protest setting forth reasons therefor shall be filed with the
369 administrator within sixty days of the date the quarterly statement was
370 provided. An eligibility issue shall not be reopened on the basis of such
371 quarterly statement if notification of such eligibility issue had
372 previously been given to the employer under the provisions of section
373 31-241, and he or she failed to file a timely appeal therefrom or had the
374 issue finally resolved against him or her.

375 (4) The provisions of subdivisions (2) and (3) of this subsection shall
376 not apply to combined wage claims paid under subsection (b) of section
377 31-255. For such combined wage claims paid under the unemployment
378 law of other states, the administrator shall, each calendar quarter,
379 provide a statement of charges to each employer whose experience
380 record has been charged since the previous such statement. Such
381 statement shall show the name and Social Security number of the
382 claimant who was paid the benefits and the total amount of the benefits
383 charged in the quarter.

384 (i) (1) At the written request of any employer that holds at least eighty
385 per cent controlling interest in another employer or employers, the
386 administrator may mingle the experience rating records of such
387 dominant and controlled employers as if they constituted a single
388 employer, subject to such regulations as the administrator may make
389 and publish concerning the establishment, conduct and dissolution of
390 such joint experience rating records.

391 (2) The executors, administrators, successors or assigns of any former
392 employer shall acquire the experience rating records of the predecessor
393 employer with the following exception: The experience of a predecessor
394 employer, who leased premises and equipment from a third party and
395 who has not transferred any assets to the successor, shall not be
396 transferred if there is no common controlling interest in the predecessor
397 and successor entities.

398 (3) The administrator is authorized to establish such regulations

399 governing joint accounts as may be necessary to comply with the
400 requirements of the federal Unemployment Tax Act.

401 (j) (1) (A) Each employer subject to this chapter shall submit
402 quarterly, on forms supplied by the administrator, a listing of wage
403 information, including the name of each employee receiving wages in
404 employment subject to this chapter, such employee's Social Security
405 account number and the amount of wages paid to such employee during
406 such calendar quarter.

407 (B) Commencing with the third calendar quarter of 2024, unless
408 waived pursuant to subdivision (5) of this subsection, any employer
409 subject to this chapter, with one hundred or more employees, shall
410 include in the quarterly filing submitted pursuant to subparagraph (A)
411 of this subdivision, the following data for each employee receiving
412 wages in employment subject to this chapter: Such employee's gender
413 identity, age, race, ethnicity, veteran status, disability status, highest
414 education completed, home address, address of primary work site,
415 occupational code under the standard occupational classification
416 system of the Bureau of Labor Statistics of the United States Department
417 of Labor, hours worked, days worked, salary or hourly wage,
418 employment start date in the current job title and, if applicable,
419 employment end date. The information required pursuant to this
420 subparagraph shall be included in the quarterly filings of employers
421 subject to this chapter with ninety-nine or fewer employees
422 commencing with the third calendar quarter of 2026, except employers
423 subject to this chapter with forty-nine or fewer employees without an
424 electronic payroll system shall include such information commencing
425 with the third calendar quarter of 2028. Nothing in this subparagraph
426 shall be construed to require an employee to provide information about
427 gender identity, age, race, ethnicity, veteran status or disability status if
428 not otherwise required by law. The administrator may issue guidance
429 defining each such data field.

430 (2) Each employer subject to this chapter that reports wages for
431 employees receiving wages in employment subject to this chapter, and

432 each person or organization that, as an agent, reports wages for
433 employees receiving wages in employment subject to this chapter on
434 behalf of one or more employers subject to this chapter shall submit
435 quarterly the information required by subdivision (1) of this subsection
436 electronically, in a format and manner prescribed by the administrator,
437 unless such employer or agent receives a waiver pursuant to
438 subdivision (5) of this subsection.

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

449 (4) Each employer subject to this chapter that makes contributions or
450 payments in lieu of contributions for employees receiving wages in
451 employment subject to this chapter, and each person or organization
452 that, as an agent, makes contributions or payments in lieu of
453 contributions for employees receiving wages in employment subject to
454 this chapter on behalf of one or more employers subject to this chapter
455 shall make such contributions or payments in lieu of contributions
456 electronically.

457 (5) Any employer or any person or organization that, as an agent, is
458 required to submit information pursuant to subdivision (2) of this
459 subsection, make contributions or payments in lieu of contributions
460 pursuant to subdivision (4) of this subsection or submit information
461 pursuant to subparagraph (B) of subdivision (1) of this subsection may
462 request in writing, not later than thirty days prior to the date a
463 submission of information or a contribution or payment in lieu of
464 contribution is due, that the administrator waive such requirement. The

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

474 (6) The name and identifying information of an employer and
475 personally identifiable information about an employee provided to the
476 administrator pursuant to subparagraph (B) of subdivision (1) of this
477 subsection shall not be deemed to be a public record for purposes of the
478 Freedom of Information Act, as defined in section 1-200, and shall not
479 be subject to disclosure under the provisions of section 1-210. The
480 administrator or the department may share information provided
481 pursuant to subparagraph (B) of subdivision (1) of this subsection with
482 another state agency, another state or territory, the federal government
483 or to support a data request submitted through CP20 WIN in accordance
484 with the policies and procedures of CP20 WIN, established pursuant to
485 section 10a-57g, for the purposes of program administration, audit,
486 evaluation or research, provided the recipient of such data enters into a
487 data sharing agreement pursuant to section 4-67aa if such recipient is
488 not a state agency, another state or territory, or the federal government.

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

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	31-225a

Statement of Purpose:

To phase-in the increase in the unemployment insurance maximum charged rate and implement an annual maximum increase percentage for employers during the phase-in.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]