### **HOUSE BILL No. 1243**

### DIGEST OF INTRODUCED BILL

Citations Affected: IC 3-7; IC 4-15-10.5-2; IC 4-21.5-2-4; IC 5-2-6.1-32; IC 5-16-13-15; IC 6-3; IC 6-8-13-11; IC 11-10-7-3; IC 12-7-2-44.7; IC 16-28-13-8; IC 22-1-5; IC 22-4; IC 22-4.1; IC 22-6-1-4; IC 31-25-4-8; IC 34-7-4-2; IC 34-30; IC 34-52-2-1; IC 35-43-5-1; IC 35-46-1-9; IC 35-52-22.

**Synopsis:** Reemployment assistance program. Renames the "unemployment compensation system" to the "reemployment assistance program". Changes the maximum total amount of reemployment assistance benefits, with respect to initial claims filed for any week beginning on and after January 1, 2023, to a range between 12 times the individual's weekly benefit if the state average unemployment rate is not more than 5.5% and 20 times the individual's weekly benefit if the state average unemployment rate is greater than 9%. (Under current law, the maximum total amount of benefits is 26 times the individual's weekly benefit, or 28% of the individual's wage credits with respect to the individual's base period, whichever is less.) Makes corresponding changes.

Effective: January 1, 2023.

# Miller D, DeVon

January 6, 2022, read first time and referred to Committee on Employment, Labor and Pensions.



#### Second Regular Session of the 122nd General Assembly (2022)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in this style type, and deletions will appear in this style type.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or *this style type* reconciles conflicts between statutes enacted by the 2021 Regular Session of the General Assembly.

## **HOUSE BILL No. 1243**

A BILL FOR AN ACT to amend the Indiana Code concerning labor and safety.

Be it enacted by the General Assembly of the State of Indiana:

SECTION 1. IC 3-7-18-2, AS AMENDED BY P.L.107-2019,
SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JANUARY 1, 2023]: Sec. 2. (a) Except as provided in subsection (b)
and as provided in 52 U.S.C. 20506(a)(4)(A)(i) and 52 U.S.C.
20506(a)(6)(A), an agency designated under IC 3-7-19 (board of
registration offices), IC 3-7-20.5 (unemployment (reemployment
assistance compensation offices and law enforcement offices), and
IC 3-7-21 (additional designated voter registration offices) shall
distribute a voter registration form prescribed under this chapter to
each person applying for assistance from the agency whenever the
applicant:
(1) applies for service or assistance;
(2) applies for recertification or renewal of services or assistance;
or
(3) submits a change of address form relating to the service or
assistance;
unless the applicant declines in writing to register to vote.



1	(b) A law enforcement agency is not required to distribute the voter
2	registration form described under subsection (a) unless a person is
3	applying for a license to carry a handgun under IC 35-47-2-3.
4	SECTION 2. IC 3-7-20.5-1, AS AMENDED BY P.L.107-2019,
5	SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
6	JANUARY 1, 2023]: Sec. 1. Each of the following locations is
7	designated as a voter registration office under 52 U.S.C. 20506:
8	(1) Each office of the department of employment and training
9	services that provides assistance or services concerning
10	unemployment reemployment assistance compensation.
11	(2) Each office affiliated with the Indiana state police.
12	(3) Each office affiliated with the sheriff of a county.
13	(4) Each office affiliated with a municipal law enforcement
14	agency.
15	SECTION 3. IC 4-15-10.5-2, AS ADDED BY P.L.205-2019,
16	SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
17	JANUARY 1, 2023]: Sec. 2. This chapter does not apply to:
18	(1) the department of workforce development;
19	(2) the unemployment insurance reemployment assistance
20	review board of the department of workforce development;
21	(3) the worker's compensation board of Indiana;
22	(4) the Indiana utility regulatory commission;
23	(5) the department of state revenue;
24	(6) the department of local government finance;
25	(7) the Indiana board of tax review;
26	(8) the natural resources commission;
27	(9) the office of environmental adjudication;
28	(10) the Indiana education employment relations board;
29	(11) the state employees appeals commission; or
30	(12) before July 1, 2022, any other agency or category of
31	proceeding determined by the governor to be exempt from this
32	chapter for good cause.
33	SECTION 4. IC 4-21.5-2-4, AS AMENDED BY P.L.132-2019,
34	SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
35	JANUARY 1, 2023]: Sec. 4. (a) This article does not apply to any of
36	the following agencies:
37	(1) The governor.
38	(2) The state board of accounts.
39	(3) The state educational institutions.
10	(4) The department of workforce development.
<b>1</b> 1	(5) The unemployment insurance reemployment assistance
12	ravious board of the department of worldforce development



1	(6) The worker's compensation board of Indiana.
2	(7) The military officers or boards.
3	(8) The Indiana utility regulatory commission.
4	(9) The department of state revenue (excluding an agency action
5	related to the licensure of private employment agencies).
6	(10) The department of local government finance.
7	(11) The Indiana board of tax review.
8	(12) The Indiana department of veterans' affairs.
9	(13) The Indiana veterans' affairs commission.
10	(b) This article does not apply to action related to railroad rate and
11	tariff regulation by the Indiana department of transportation.
12	SECTION 5. IC 5-2-6.1-32, AS AMENDED BY P.L.113-2014,
13	SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
14	JANUARY 1, 2023]: Sec. 32. (a) The division shall reduce an award
15	made under this chapter by the amount of benefits received or to be
16	received from the following sources if those benefits result from or are
17	in any manner attributable to the bodily injury or death upon which the
18	award is based:
19	(1) Benefits from public or private pension programs, including
20	Social Security benefits.
21	(2) Benefits from proceeds of an insurance policy.
22	(3) Benefits under IC 22-3-2 through IC 22-3-6.
23	(4) Unemployment Reemployment assistance compensation
24	benefits.
25	(5) Benefits from other public funds, including Medicaid and
26	Medicare.
27	Compensation must be further reduced or denied to the extent that the
28	claimant's loss is recouped from other collateral sources.
29	(b) The division shall further reduce an award under this chapter by
30	the following:
31	(1) The amount of court ordered restitution actually received by
32	the claimant from the offender.
33	(2) Benefits actually received by the claimant from a third party
34	on behalf of the offender.
35	(c) The division shall determine whether the claimant vigorously
36	pursued recovery against available collateral sources described in this
37	section.
38	(d) If the division finds that a claimant has failed to pursue an
39	applicable collateral source of recovery, the division shall reduce or
40	deny an award under this section by the amount that is available to the
41	claimant through the collateral source.

(e) A claimant must exhaust any paid or otherwise compensated



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1	vacation leave, sick leave, personal leave, or other compensatory time
2	accrued through an employer before applying for benefits. The division
3	may not reimburse the claimant for the use of paid or otherwise
4	compensated vacation leave, sick leave, personal leave, or other
5	compensatory time.
6	SECTION 6. IC 5-16-13-15, AS ADDED BY P.L.252-2015,
7	SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
8	JANUARY 1, 2023]: Sec. 15. (a) This section applies to a contractor
9	in any contractor tier of a public works project.
10	(b) A public agency that reasonably suspects a contractor has
11	violated a provision of this chapter shall do one (1) of the following:
12	(1) If the suspected violation concerns or is related to any of the
13	following provisions, the public agency shall refer the matter to

- the appropriate agency as follows: (A) For a suspected violation of section 11(1) of this chapter (E-Verify), the Indiana department of labor.
  - (B) For a suspected violation of section 11(3) of this chapter (the federal FLSA or state minimum wage law), the Indiana department of labor.
  - (C) For a suspected violation of section 11(4) of this chapter (worker's compensation or occupational diseases), the worker's compensation board of Indiana.
  - (D) For a suspected violation of section 11(5) of this chapter (unemployment insurance), (reemployment assistance), the department of workforce development.
- (2) If the suspected violation concerns a provision of this chapter other than a provision listed in subdivision (1), the public agency shall require the contractor to remedy the violation not later than thirty (30) days after the public agency notifies the contractor of the violation. The notification to the contractor must be signed by the chief executive officer of the public agency and sent by a method that enables the public agency to verify receipt of the notice by the contractor. During the thirty (30) day period, the contractor may continue to work on the public works project. If the contractor fails to remedy the violation within the thirty (30) day period, the public agency shall find the contractor not responsible and determine the length of time the contractor is considered not responsible by the public agency.
- (c) In making the determination of the length of time a contractor is not responsible under subsection (b)(2), the public agency shall consider the severity of the violation. The period during which a contractor is considered not responsible:



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(1) may not exceed forty-eight (48) months; and
(2) begins on the date of substantial completion of the public
works project.
(d) A finding by a public agency under subsection (b)(2) that a
contractor is not responsible may not be used by another public agency
in making a determination as to whether the contractor is responsible
for purposes of that public agency's award of a public works contract
to that contractor.
SECTION 7. IC 6-3-2-10, AS AMENDED BY P.L.165-2021,
SECTION 75, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JANUARY 1, 2023]: Sec. 10. (a) For purposes of this section, "excess
adjusted gross income" means the greater of zero $(0)$ or one-half $(1/2)$
of:
(1) the individual's adjusted gross income or the combined
adjusted gross income of the individual and the individual's
spouse, if the individual files a joint return with the individual's
spouse, as determined under Section 62 of the Internal Revenue
Code; plus
(2) any unemployment reemployment assistance compensation
excluded from federal gross income under Section 85(c) of the
Internal Revenue Code; minus
(3) the following amount:
(A) Eighteen thousand dollars (\$18,000) for an individual who
files a joint tax return with the individual's spouse.
(B) Zero dollars (\$0) if the individual:
(i) is married at the close of the taxable year, as determined
under Section 7703 of the Internal Revenue Code;
(ii) does not file a joint return for the taxable year; and
(iii) does not live apart from the individual's spouse at all
times during the taxable year.
(C) Twelve thousand dollars (\$12,000) for an individual not
described in clause (A) or (B).
(b) "Eligible unemployment reemployment assistance
compensation" means unemployment reemployment assistance
compensation received by an individual and included in the individual's
federal gross income under Section 85 of the Internal Revenue Code
plus any unemployment reemployment assistance compensation
received by the individual excluded from federal gross income under
Section 85(c) of the Internal Revenue Code. The term does not include
amounts not taxable under this article as a result of 45 U.S.C. 352.
(c) An individual is entitled to a deduction against the individual's
adjusted gross income in an amount equal to the greater of zero (0) or



the remainder of:

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- (1) eligible unemployment reemployment assistance compensation; minus
- (2) excess adjusted gross income.
- (d) For an individual and an individual's spouse described in subsection (a)(3)(A):
  - (1) the deduction under subsection (c) shall be computed based on the combined eligible unemployment reemployment assistance compensation of the individual and the individual's spouse; and
  - (2) this subsection and subsection (c) shall not be construed to permit more than one (1) deduction under this section.

SECTION 8. IC 6-3-4-8, AS AMENDED BY P.L.159-2021, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 8. (a) Except as provided in subsection (d), every employer making payments of wages subject to tax under this article, regardless of the place where such payment is made, who is required under the provisions of the Internal Revenue Code to withhold, collect, and pay over income tax on wages paid by such employer to such employee, shall, at the time of payment of such wages, deduct and retain therefrom the amount prescribed in withholding instructions issued by the department. The department shall base its withholding instructions on the adjusted gross income tax rate for persons, on the total local income tax rate that the taxpayer is subject to under IC 6-3.6, and on the total amount of exclusions the taxpayer is entitled to under IC 6-3-1-3.5(a)(3) and IC 6-3-1-3.5(a)(4). However, the withholding instructions on the adjusted gross income of a nonresident alien (as defined in Section 7701 of the Internal Revenue Code) are to be based on applying not more than one (1) withholding exclusion, regardless of the total number of exclusions that IC 6-3-1-3.5(a)(3) and IC 6-3-1-3.5(a)(4) permit the taxpayer to apply on the taxpayer's final return for the taxable year. Such employer making payments of any wages:

- (1) shall be liable to the state of Indiana for the payment of the tax required to be deducted and withheld under this section and shall not be liable to any individual for the amount deducted from the individual's wages and paid over in compliance or intended compliance with this section; and
- (2) shall make return of and payment to the department monthly of the amount of tax which under this article and IC 6-3.6 the employer is required to withhold.
- (b) An employer shall pay taxes withheld under subsection (a) during a particular month to the department no later than thirty (30)



- days after the end of that month. However, in place of monthly reporting periods, the department may permit an employer to report and pay the tax for a calendar year reporting period, if the average monthly amount of all tax required to be withheld by the employer in the previous calendar year does not exceed one thousand dollars (\$1,000). An employer using a reporting period (other than a monthly reporting period) must file the employer's return and pay the tax for a reporting period no later than the last day of the month immediately following the close of the reporting period.
- (c) For purposes of determining whether an employee is subject to taxation under IC 6-3.6, an employer is entitled to rely on the statement of an employee as to the employee's county of residence as represented by the statement of address in forms claiming exemptions for purposes of withholding, regardless of when the employee supplied the forms. Every employee shall notify the employee's employer within five (5) days after any change in the employee's county of residence.
- (d) A county that makes payments of wages subject to tax under this article:
  - (1) to a precinct election officer (as defined in IC 3-5-2-40.1); and
  - (2) for the performance of the duties of the precinct election officer imposed by IC 3 that are performed on election day;
- is not required, at the time of payment of the wages, to deduct and retain from the wages the amount prescribed in withholding instructions issued by the department.
- (e) Every employer shall, at the time of each payment made by the employer to the department, deliver to the department a return upon the form prescribed by the department showing, with regard to wages paid to the employer's employees:
  - (1) the amount of adjusted gross income tax deducted therefrom in accordance with the provisions of this section;
  - (2) the amount of income tax, if any, imposed under IC 6-3.6 and deducted therefrom in accordance with this section; and
  - (3) any other information the department may require.
- Every employer making a declaration of withholding as provided in this section shall furnish the employer's employees annually, but not later than thirty (30) days after the end of the calendar year, a record of the total amount of adjusted gross income tax and the amount of each income tax, if any, imposed under IC 6-3.6, withheld from the employees, on the forms prescribed by the department. In addition, the employer shall file Form WH-3 annual withholding tax reports with the department not later than thirty-one (31) days after the end of the calendar year.



- (f) All money deducted and withheld by an employer shall immediately upon such deduction be the money of the state, and every employer who deducts and retains any amount of money under the provisions of this article shall hold the same in trust for the state of Indiana and for payment thereof to the department in the manner and at the times provided in this article. Any employer may be required to post a surety bond in the sum the department determines to be appropriate to protect the state with respect to money withheld pursuant to this section.
- (g) The provisions of IC 6-8.1 relating to additions to tax in case of delinquency and penalties shall apply to employers subject to the provisions of this section, and for these purposes any amount deducted or required to be deducted and remitted to the department under this section shall be considered to be the tax of the employer, and with respect to such amount the employer shall be considered the taxpayer. In the case of a corporate or partnership employer, every officer, employee, or member of such employer, who, as such officer, employee, or member is under a duty to deduct and remit such taxes, shall be personally liable for such taxes, penalties, and interest.
- (h) Amounts deducted from wages of an employee during any calendar year in accordance with the provisions of this section shall be considered to be in part payment of the tax imposed on such employee for the employee's taxable year which begins in such calendar year, and a return made by the employer under subsection (b) shall be accepted by the department as evidence in favor of the employee of the amount so deducted from the employee's wages. Where the total amount so deducted exceeds the amount of tax on the employee as computed under this article and IC 6-3.6, the department shall, after examining the return or returns filed by the employee in accordance with this article and IC 6-3.6, refund the amount of the excess deduction. However, under rules promulgated by the department, the excess or any part thereof may be applied to any taxes or other claim due from the taxpayer to the state of Indiana or any subdivision thereof. In the event that the excess tax deducted is less than one dollar (\$1), no refund shall be made.
- (i) This section shall in no way relieve any taxpayer from the taxpayer's obligation of filing a return or returns at the time required under this article and IC 6-3.6, and, should the amount withheld under the provisions of this section be insufficient to pay the total tax of such taxpayer, such unpaid tax shall be paid at the time prescribed by section 5 of this chapter.
  - (j) Notwithstanding subsection (b), an employer of a domestic



- service employee that enters into an agreement with the domestic service employee to withhold federal income tax under Section 3402 of the Internal Revenue Code may withhold Indiana income tax on the domestic service employee's wages on the employer's Indiana individual income tax return in the same manner as allowed by Section 3510 of the Internal Revenue Code.
- (k) To the extent allowed by Section 1137 of the Social Security Act, an employer of a domestic service employee may report and remit state unemployment reemployment assistance insurance contributions on the employee's wages on the employer's Indiana individual income tax return in the same manner as allowed by Section 3510 of the Internal Revenue Code.
- (l) A person who knowingly fails to remit trust fund money as set forth in this section commits a Level 6 felony.
- SECTION 9. IC 6-8-13-11, AS ADDED BY P.L.293-2013(ts), SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 11. Subject to section 14 of this chapter, an out-of-state business that performs disaster emergency related work in Indiana during a disaster period is exempt from the following during the disaster period:
  - (1) Paying any state or local taxes, including ad valorem and payroll taxes, regardless of the manner in which the out-of-state business reports, files, or remits the taxes. For purposes of any state or local tax on or measured by, in whole or in part, gross or net income or receipts, all activity of the out-of-state business that is conducted in Indiana in accordance with this chapter is disregarded with respect to any filing requirement of the tax, including a filing requirement for a unitary or combined group of which the out-of-state business may be a part.
  - (2) Complying with any state or local business, occupational licensing, or registration requirements.
  - (3) Providing worker's compensation insurance under IC 22-3-5.
  - (4) Making employer contributions to the unemployment reemployment assistance compensation system under IC 22-4-10.

SECTION 10. IC 11-10-7-3, AS AMENDED BY P.L.223-2013, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 3. (a) Any agreement entered into between the commissioner and a private person under this chapter must provide that an offender employed by a private person under this chapter will be paid at least the prevailing wage for that type of work as established by the department of workforce development, including applicable



1	wage increases for overtime work.
2	(b) An offender may be employed under this chapter only on a
2 3	voluntary basis and only after the offender has been informed of the
4	conditions of the offender's employment.
5	(c) An offender employed under this chapter is not eligible for
6	unemployment reemployment assistance compensation benefits under
7	workforce development laws.
8	(d) An offender employed in accordance with this chapter is subject
9	to IC 22-2-5-3 and IC 22-2-9-8.
10	SECTION 11. IC 12-7-2-44.7, AS AMENDED BY P.L.73-2005,
11	SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
12	JANUARY 1, 2023]: Sec. 44.7. "Countable income", for purposes of
13	IC 12-20, means a monetary amount either paid to an applicant or a
14	member of an applicant's household not more than thirty (30) days
15	before the date of application for township assistance, or accrued and
16	legally available for withdrawal by an applicant or a member of an
17	applicant's household at the time of application or not more than thirty
18	(30) days after the date of application for township assistance. The term
19	includes the following:
20	(1) Gross wages before mandatory deductions.
21	(2) Social Security benefits, including Supplemental Security
22	Income.
23	(3) Aid to Families with Dependent Children.
24	(4) Unemployment Reemployment assistance compensation.
25	(5) Worker's compensation (except compensation that is restricted
26	for the payment of medical expenses).
27	(6) Vacation pay.
28	(7) Sick benefits.
29	(8) Strike benefits.
30	(9) Private or public pensions.
31	(10) Taxable income from self-employment.
32	(11) Bartered goods and services provided by another individual
33	for the payment of nonessential needs on behalf of an applicant or
34	an applicant's household if monetary compensation or the
35	provision of basic necessities would have been reasonably
36	available from that individual.
37	(12) Child support.
38	(13) Gifts of cash, goods, or services.
39	(14) Other sources of revenue or services that the township trustee
40	may reasonably determine to be countable income.
41	SECTION 12. IC 16-28-13-8 IS AMENDED TO READ AS

FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 8. An individual



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1	who is denied employment or dismissed from employment under this
2	chapter:
3	(1) does not have a cause of action;
4	(2) is not eligible for unemployment reemployment assistance
5	compensation;
6	(3) does not acquire the rights of an unemployed individual; and
7	(4) does not have other rights under IC 22;
8	as a result of the denial or dismissal.
9	SECTION 13. IC 22-1-5-14, AS ADDED BY P.L.212-2005,
10	SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
11	JANUARY 1, 2023]: Sec. 14. A consumer notice must include the
12	following:
13	(1) The duties, responsibilities, and obligations of the placement
14	agency to the:
15	(A) home care services worker; and
16	(B) consumer.
17	(2) A statement identifying the placement agency as:
18	(A) an employer;
19	(B) a joint employer;
20	(C) a leasing employer; or
21	(D) not an employer.
22 23 24	(3) A statement that notwithstanding the employment status of the
23	placement agency, the consumer:
	(A) may be considered an employer under state and federal
25	employment laws; and
26 27	(B) may be responsible for:
	(i) payment of local, state, or federal employment taxes;
28	(ii) payment for Social Security and Medicare contributions;
29	(iii) ensuring payment of at least the minimum wage;
30	(iv) overtime payment;
31	(v) unemployment reemployment assistance contributions
32	under IC 22-4-11; or
33	(vi) worker's compensation insurance as required by
34	IC 22-3-2-5 and IC 22-3-7-34;
35	of the home care services worker.
36	(4) The appropriate telephone number, address, and electronic
37	mail address of the department for inquiries regarding the
38	contents of the notice.
39	The department shall determine the content and format of the consumer
40	notice.
41	SECTION 14. IC 22-1-5-15, AS ADDED BY P.L.212-2005,
12	SECTION 10 IS A MENDED TO DEAD AS FOLLOWS (FEFECTIVE



JANUARY 1, 2023]: Sec. 15. The failure of a placement agency to provide a consumer notice to the consumer at the time a home care services worker is placed in the consumer's home does not relieve a consumer from the duties or obligations as an employer. If a placement agency fails to provide a consumer notice and the consumer is liable for payment of wages, taxes, worker's compensation insurance premiums, or unemployment reemployment assistance compensation employer contributions, the consumer has a right of indemnification against the placement agency, which includes the actual amounts paid to or on behalf of the home care services worker as well as the consumer's attorney's fees and costs.

SECTION 15. IC 22-1-5-17, AS ADDED BY P.L.212-2005, SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 17. The worker notice referred to in section 16 of this chapter must contain the following:

- (1) The duties, responsibilities, and obligations of the placement agency, the consumer, and the home care services worker if the home care services worker is determined to be an independent contractor, including:
  - (A) a statement of the party responsible for the payment of the home care services worker's wages, taxes, Social Security and Medicare contributions, unemployment reemployment assistance contributions, and worker's compensation insurance premiums; and
  - (B) a statement identifying the party responsible for the home care services worker's hiring, firing, discipline, day to day supervision, assignment of duties, and provision of equipment or materials for use by the home care services worker.
- (2) The telephone number, address, and electronic mail address of the department for inquiries regarding the contents of the notice.

The department shall determine the content and format of the consumer notice.

SECTION 16. IC 22-4-1-2, AS ADDED BY P.L.121-2014, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 2. (a) Unemployment Reemployment assistance benefits are paid from state funds and are not considered paid from any special insurance plan or by an employer. An application for unemployment reemployment assistance benefits is not considered a claim against an employer, but is considered a request for unemployment reemployment assistance benefits from the unemployment insurance reemployment assistance benefit trust fund.



- (b) The commissioner is responsible for the proper payment of unemployment reemployment assistance benefits without regard to the level of interest or participation in any determination or appeal by an applicant or an employer.
- (c) An applicant's entitlement to unemployment reemployment assistance benefits is determined based on the information that is available without regard to a burden of proof. An agreement between an applicant and an employer is not binding on the commissioner in determining an applicant's entitlement to unemployment reemployment assistance benefits.
- (d) There is no presumption of entitlement or nonentitlement to unemployment reemployment assistance benefits. There is no equitable or common law allowance for or denial of unemployment reemployment assistance benefits.

SECTION 17. IC 22-4-2-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 4. "Contributions" means the money payments to the unemployment insurance reemployment assistance benefit fund required and provided by the terms of this article.

SECTION 18. IC 22-4-2-9, AS AMENDED BY P.L.122-2019, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 9. "Fund" means the unemployment insurance reemployment assistance benefit fund established by IC 22-4-26-1, in which all contributions required, all payments in lieu of contributions, and all money received from the federal government as reimbursements pursuant to section 204 of the Federal-State Extended Compensation Act of 1970, 26 U.S.C. 3304, shall be deposited and from which all benefits provided under this article shall be paid.

SECTION 19. IC 22-4-2-19 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 19. "Agency" means any officer, board, commission, or other authority designated by an unemployment insurance law **or reemployment assistance law** in force in any state or in Canada to administer the unemployment insurance fund **or reemployment assistance benefit fund** for which provision is made by such unemployment insurance law **or reemployment assistance law**.

SECTION 20. IC 22-4-2-34, AS AMENDED BY P.L.171-2016, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 34. (a) With respect to benefits for weeks of unemployment beginning after August 13, 1981, "extended benefit period" means a period which begins with the third week after a week



for which there is a state "on" indicator and ends with the later of the following:

- (1) The third week after the first week for which there is a state "off" indicator.
- (2) The thirteenth consecutive week of such period.
- (b) However, no extended benefit period may begin by reason of a state "on" indicator before the fourteenth week following the end of a prior extended benefit period which was in effect with respect to this state.
- (c) There is a state "on" indicator for this state for a week if the commissioner determines, in accordance with the regulations of the United States Secretary of Labor, that for the period consisting of such week and the immediately preceding twelve (12) weeks, the rate of insured unemployment (not seasonally adjusted) under this article:
  - (1) equaled or exceeded one hundred twenty percent (120%) of the average of such rates for the corresponding 13-week period ending in each of the preceding two (2) calendar years; and
  - (2) equaled or exceeded five percent (5%).

However, the determination of whether there has been a state "on" or "off" indicator beginning or ending any extended benefit period shall be made under this subsection as if it did not contain subdivision (1) if the insured unemployment rate is at least six percent (6%). Any week for which there would otherwise be a state "on" indicator shall continue to be such a week and may not be determined to be a week for which there is a state "off" indicator.

- (d) In addition to the test for a state "on" indicator under subsection (c), there is a state "on" indicator for this state for a week if:
  - (1) the average rate of total unemployment in Indiana, seasonally adjusted, as determined by the United States Secretary of Labor, for the period consisting of the most recent three (3) months for which data for all states are published before the close of the week, equals or exceeds six and five-tenths percent (6.5%); and (2) the average rate of total unemployment in Indiana, seasonally adjusted, as determined by the United States Secretary of Labor, for the three (3) month period referred to in subdivision (1) equals or exceeds one hundred ten percent (110%) of the average for either or both of the corresponding three (3) month periods ending in the two (2) preceding calendar years.

There is a state "off" indicator for a week if either of the requirements in subdivisions (1) and (2) are not satisfied. However, any week for which there would otherwise be a state "on" indicator under this section continues to be subject to the "on" indicator and shall not be considered



- a week for which there is a state "off" indicator. This subsection expires on the later of December 5, 2009, or the week ending four (4) weeks before the last week for which federal sharing is authorized by Section 2005(a) of Division B, Title II (the federal Assistance to Unemployed Workers and Struggling Families Act) of the federal American Recovery and Reinvestment Act of 2009 (P.L. 111-5).
- (e) There is a state "off" indicator for this state for a week if the commissioner determines, in accordance with the regulations of the United States Secretary of Labor, that for the period consisting of such week and the immediately preceding twelve (12) weeks, the requirements of subsection (c) have not been met.
- (f) With respect to benefits for weeks of unemployment beginning after August 13, 1981, "rate of insured unemployment," for purposes of subsection (c), means the percentage derived by dividing:
  - (1) the average weekly number of individuals filing claims for regular compensation in this state for weeks of unemployment with respect to the most recent 13 consecutive week period (as determined by the department on the basis of this state's reports to the United States Secretary of Labor); by
  - (2) the average monthly employment covered under this article for the first four (4) of the most recent six (6) completed calendar quarters ending before the end of such 13-week period.
- (g) "Regular benefits" means benefits payable to an individual under this article or under the law of any other state (including benefits payable to federal civilian employees and to ex-servicemen pursuant to 5 U.S.C. 8501 through 8525) other than extended benefits. "Additional benefits" means benefits other than extended benefits and which are totally financed by a state payable to exhaustees by reason of conditions of high unemployment or by reason of other special factors under the provisions of any state law. If extended compensation is payable to an individual by this state and additional compensation is payable to the individual for the same week by any state, the individual may elect which of the two (2) types of compensation to claim.
- (h) "Extended benefits" means benefits (including benefits payable to federal civilian employees and to ex-servicemen pursuant to 5 U.S.C. 8501 through 8525) payable to an individual under the provisions of this article for weeks of unemployment in the individual's "eligibility period". Pursuant to Section 3304 of the Internal Revenue Code extended benefits are not payable to interstate claimants filing claims in an agent state which is not in an extended benefit period, against the liable state of Indiana when the state of Indiana is in an extended benefit period. This prohibition does not apply to the first two



- (2) weeks claimed that would, but for this prohibition, otherwise be payable. However, only one (1) such two (2) week period will be granted on an extended claim. Notwithstanding any other provisions of this chapter, with respect to benefits for weeks of unemployment beginning after October 31, 1981, if the benefit year of any individual ends within an extended benefit period, the remaining balance of extended benefits that the individual would, but for this clause, be entitled to receive in that extended benefit period, with respect to weeks of unemployment beginning after the end of the benefit year, shall be reduced (but not below zero (0)) by the product of the number of weeks for which the individual received any amounts as trade readjustment allowances within that benefit year, multiplied by the individual's weekly benefit amount for extended benefits.
- (i) "Eligibility period" of an individual means the period consisting of the weeks in the individual's benefit period which begin in an extended benefit period and, if the individual's benefit period ends within such extended benefit period, any weeks thereafter which begin in such extended benefit period. For any weeks of unemployment beginning after February 17, 2009, and before January 1, 2012, an individual's eligibility period (as described in Section 203(c) of the Federal-State Unemployment Compensation Act of 1970) is, for purposes of any determination of eligibility for extended compensation under state law, considered to include any week that begins:
  - (1) after the date as of which the individual exhausts all rights to emergency unemployment compensation; and
  - (2) during an extended benefit period that began on or before the date described in subdivision (1).
- (j) "Exhaustee" means an individual who, with respect to any week of unemployment in the individual's eligibility period:
  - (1) has received, prior to such week, all of the regular benefits including dependent's allowances that were available to the individual under this article or under the law of any other state (including benefits payable to federal civilian employees and ex-servicemen under 5 U.S.C. 8501 through 8525) in the individual's current benefit period that includes such week. However, for the purposes of this subsection, an individual shall be deemed to have received all of the regular benefits that were available to the individual although as a result of a pending appeal with respect to wages that were not considered in the original monetary determination in the individual's benefit period or although a nonmonetary decision denying benefits is pending, the individual may subsequently be determined to be entitled to



1	added regular benefits;
2	(2) may be entitled to regular benefits with respect to future
3	weeks of unemployment but such benefits are not payable with
4	respect to such week of unemployment by reason of seasonal
5	limitations in any state unemployment insurance law <b>or</b>
6	reemployment assistance law; or
7	(3) having had the individual's benefit period expire prior to such
8	week, has no, or insufficient, wages on the basis of which the
9	individual could establish a new benefit period that would include
10	such week;
11	and has no right to unemployment benefits or allowances, as the case
12	may be, under the Railroad Unemployment Insurance Act, the Trade
13	Act of 1974, the Automotive Products Trade Act of 1965 and such
14	other federal laws as are specified in regulations issued by the United
15	States Secretary of Labor, and has not received and is not seeking
16	unemployment benefits under the unemployment compensation law of
17	Canada; but if the individual is seeking such benefits and the
18	appropriate agency finally determines that the individual is not entitled
19	to benefits under such law, the individual is considered an exhaustee.
20	(k) "State law" means the unemployment insurance law or
21	reemployment assistance law of any state, approved by the United
22	States Secretary of Labor under Section 3304 of the Internal Revenue
23	Code.
24	(1) With respect to compensation for weeks of unemployment
25	beginning after March 1, 2011, and ending on the later of December
26	10, 2011, or the week ending four (4) weeks before the last week for
27	which federal sharing is authorized by Section 2005(a) of Division B,
28	Title II (the federal Assistance to Unemployed and Struggling Families
29	Act) of the federal American Recovery and Reinvestment Act of 2009
30	(P.L. 111-5), in addition to the tests for a state "on" indicator under
31	subsections (c) and (d), there is a state "on" indicator for a week if:
32	(1) the average rate of insured unemployment for the period
33	consisting of the week and the immediately preceding twelve (12)
34	weeks equals or exceeds five percent (5%); and
35	(2) the average rate of insured unemployment for the period
36	consisting of the week and the immediately preceding twelve (12)
37	weeks equals or exceeds one hundred twenty percent (120%) of
38	the average rates of insured unemployment for the corresponding
39	thirteen (13) week period ending in each of the preceding three
40	(3) calendar years.
41	(m) There is a state "off" indicator for a week based on the rate of

insured unemployment only if the rate of insured unemployment for the



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- period consisting of the week and the immediately preceding twelve (12) weeks does not result in an "on" indicator under subsection (c)(1).
- (n) With respect to compensation for weeks of unemployment beginning after March 1, 2011, and ending on the later of December 10, 2011, or the week ending four (4) weeks before the last week for which federal sharing is authorized by Section 2005(a) of Division B, Title II (the federal Assistance to Unemployed and Struggling Families Act) of the federal American Recovery and Reinvestment Act of 2009 (P.L. 111-5), in addition to the tests for a state "on" indicator under subsections (c), (d), and (l) there is a state "on" indicator for a week if:
  - (1) the average rate of total unemployment (seasonally adjusted), as determined by the United States Secretary of Labor, for the period consisting of the most recent three (3) months for which data for all states are published before the close of the week equals or exceeds six and one-half percent (6.5%); and
  - (2) the average rate of total unemployment in Indiana (seasonally adjusted), as determined by the United States Secretary of Labor, for the three (3) month period referred to in subdivision (1) equals or exceeds one hundred ten percent (110%) of the average for any or all of the corresponding three (3) month periods ending in the three (3) preceding calendar years.
- (o) There is a state "off" indicator for a week based on the rate of total unemployment only if the rate of total unemployment for the period consisting of the most recent three (3) months for which data for all states are published before the close of the week does not result in an "on" indicator under subsection (d)(1).
- SECTION 21. IC 22-4-2-38 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 38. As used in this article, "review board" means the unemployment insurance reemployment assistance review board.
- SECTION 22. IC 22-4-2-41 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 41. As used in this article, "state average unemployment rate" means the average rate of total unemployment in the state, seasonally adjusted, as published by the department, for the period consisting of three (3) months during the most recent third calendar quarter.
- SECTION 23. IC 22-4-5-0.1, AS ADDED BY P.L.220-2011, SECTION 363, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 0.1. The amendments made to section 1 of this chapter by P.L.138-2008 apply to initial claims for unemployment reemployment assistance filed for weeks that begin



SECTION 24. IC 22-4-5-1, AS AMENDED BY P.L.2-201 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 1. (a) "Deductible income" wherever uses in this article, means income deductible from the weekly benefit amount of an individual in any week, and shall include, but shall not be limited to, any of the following:  (1) Remuneration for services from employing units, whether	VE sed efit be
JANUARY 1, 2023]: Sec. 1. (a) "Deductible income" wherever use in this article, means income deductible from the weekly benefit amount of an individual in any week, and shall include, but shall not be limited to, any of the following:  (1) Remuneration for services from employing units, whether	sed efit be r or
in this article, means income deductible from the weekly benefit amount of an individual in any week, and shall include, but shall not be limited to, any of the following:  (1) Remuneration for services from employing units, whether	efit be r or
amount of an individual in any week, and shall include, but shall not be limited to, any of the following:  (1) Remuneration for services from employing units, whether	t be
7 limited to, any of the following: 8 (1) Remuneration for services from employing units, whether	r or
8 (1) Remuneration for services from employing units, whether	
1 2 2	
9 not such remuneration is subject to contribution under this articl	ile,
j	
10 except as provided in subsection (c). 11 (2) Dismissal pay.	
<ul><li>(5) Holiday pay.</li><li>(6) Sick pay.</li></ul>	
* * •	ina
16 (7) Traveling expenses granted to an individual by an employin unit and not fully accounted for by such individual.	mg
18 (8) Net earnings from self-employment.	
19 (9) Payments in lieu of compensation for services.	
20 (10) Awards by the national labor relations board of addition	no1
pay, back pay, or for loss of employment, or any such paymen	
made under an agreement entered into by an employer, a unio	
and the National Labor Relations Board.	011,
24 (11) Payments made to an individual by an employing ur	ınit
25 pursuant to the terms of the Fair Labor Standards Act (Feder	
Wage and Hour Law, 29 U.S.C. 201 et seq.).	лаг
27 (12) This subdivision applies to initial claims for unemployme	ent
filed for a week that begins after March 14, 2008, and before	
October 1, 2011. For a week in which a payment is actual	
received by an individual, payments made by an employer to a	•
individual who accepts an offer from the employer in connection	
with a layoff or a plant closure.	
33 (13) This subdivision applies to initial claims for unemployme	ent
34 filed for a week that begins after March 14, 2008, and before	
October 1, 2011. Except as provided in subsection (c)(2), the pa	
of a payment made by an employer to an individual who accep	
an offer from the employer in connection with a layoff or a pla	
closure if that part is attributable to a week and the week:	
39 (A) occurs after an individual receives the payment; and	
40 (B) was used under the terms of a written agreement	to
41 compute the payment.	
42 (b) Deductible income shall not include the first three dollars (\$3	(3)



1	or twenty percent (20%) of the claimant's weekly benefit amount
2	rounded to the next lowest dollar, whichever is the larger, of
3	remuneration paid or payable to an individual with respect to any week
4	by other than the individual's base period employer or employers.
5	(c) For the purpose of deductible income only, remuneration for
6	services from employing units does not include:
7	(1) bonuses, gifts, or prizes awarded to an employee by an
8	employing unit; or
9	(2) for initial claims for unemployment filed for a week that
10	begins after March 14, 2008, and before October 1, 2011,
11	compensation made under a valid negotiated contract or
12	agreement in connection with a layoff or plant closure, without
13	regard to how the compensation is characterized by the contract
14	or agreement.
15	(d) Deductible income does not include a supplemental
16	unemployment insurance reemployment assistance benefit made
17	under a valid negotiated contract or agreement.
18	(e) Deductible income does not include any payments made to an
19	individual by a court system under a summons for jury service.
20	SECTION 25. IC 22-4-5-3, AS AMENDED BY P.L.122-2019,
21	SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
22	JANUARY 1, 2023]: Sec. 3. (a) This section applies for purposes of
23	deductible income only.
24	(b) If:
25	(1) an employee and an employing unit have agreed in a labor
26	contract, that is negotiated on or before May 10, 1987, and any
27	renewals of the contract, to establish a work week that is a
28	different term of seven (7) days than the calendar week;
29	(2) the employing unit has filed a written notice with the
30	department in the form and manner prescribed by the department
31	stating that a work week other than the calendar week has been
32	established under the labor contract between the employing unit
33	and its employees; and
34	(3) the notice has been filed with the department before an
35	employee working on the contractual work week files a claim for
36	unemployment reemployment assistance compensation benefits;
37	the work week specified in the contract may be used for purposes of
38	this chapter.
39	SECTION 26. IC 22-4-6.5-8, AS ADDED BY P.L.33-2013,
40	SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
41	JANUARY 1, 2023]: Sec. 8. (a) A PEO shall use the client level

JANUARY 1, 2023]: Sec. 8. (a) A PEO shall use the client level

reporting method to report and pay all required contributions to the



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- unemployment reemployment assistance compensation fund as required by IC 22-4-10, unless the PEO elects the PEO level reporting method under section 9 of this chapter.
- (b) A PEO that initially elects the PEO level reporting method under section 9 of this chapter may subsequently elect the client level reporting method under section 11 of this chapter.
- (c) A PEO using the client level reporting method may not change its reporting method.
- (d) Except as provided by IC 22-4-32-21(d), a PEO and its related entities shall use the same reporting method for all clients.

SECTION 27. IC 22-4-6.5-9, AS AMENDED BY P.L.122-2019, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 9. (a) A PEO may elect the PEO level reporting method, which uses the state employer account number and contribution rate of the PEO to report and pay all required contributions to the unemployment reemployment assistance compensation fund as required by IC 22-4-10.

- (b) A PEO shall make the election required by subsection (a) not later than the following:
  - (1) December 1, 2013, if the PEO is doing business in Indiana on July 1, 2013.
  - (2) The first date the PEO is liable to make contributions under this article for at least one (1) covered employee, if the PEO begins doing business in Indiana after July 1, 2013.
- (c) The election required by subsection (a) must be made in the form and manner prescribed by the department.
- (d) A PEO that does not make an election under this section shall use the client level reporting method.

SECTION 28. IC 22-4-6.5-11, AS AMENDED BY P.L.122-2019, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 11. (a) A PEO using the PEO level reporting method may elect the client level reporting method, which uses the state employer account number and contribution rate of the client to report and pay all required contributions to the unemployment reemployment assistance compensation fund as required by IC 22-4-10.

- (b) A PEO shall make an election under subsection (a) not later than December 1 of the calendar year before the calendar year in which the election is effective.
- (c) An election under subsection (a) must be made in the form and manner prescribed by the department.
  - (d) An election under subsection (a) is effective on January 1 of the



1	calendar year immediately following the year in which the department
2	receives the notice described in subsection (c).
3	SECTION 29. IC 22-4-8-2, AS AMENDED BY P.L.175-2009,
4	SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5	JANUARY 1, 2023]: Sec. 2. The term "employment" shall include:
6	(a) An individual's entire service performed within or both within
7	and without Indiana if the service is localized in Indiana.
8	(b) An individual's entire service performed within or both within
9	and without Indiana if the service is not localized in any state, but some
10	of the service is performed in Indiana and:
11	(1) the base of operations, or, if there is no base of operations,
12	then the place from which such service is directed or controlled
13	is in Indiana;
14	(2) the base of operations or place from which such service is
15	directed or controlled is not in any state in which some part of the
16	service is performed but the individual's residence is in Indiana;
17	or
18	(3) such service is not covered under the unemployment
19	compensation law or reemployment assistance compensation
20	law of any other state or Canada, and the place from which the
21	service is directed or controlled is in Indiana.
22	(c) Services not covered under subsections (a) and (b) and
23	performed entirely without Indiana, with respect to no part of which
24	contributions are required and paid under an unemployment
25	compensation law or a reemployment assistance compensation law
26	of any other state or of the United States, shall be deemed to be
27	employment subject to this article if the department approves the
28	election of the individual performing such services and the employing
29	unit for which such services are performed, that the entire services of
30	such individual shall be deemed to be employment subject to this
31	article.
32	(d) Services covered by an election duly approved by the
33	department, in accordance with an agreement pursuant to IC 22-4-22-1
34	through IC 22-4-22-5, shall be deemed to be employment during the
35	effective period of such election.
36	(e) Service shall be deemed to be localized within a state if:
37	(1) the service is performed entirely within such state; or
38	(2) the service is performed both within and without such state,
39	but the service performed without such state is incidental to the
40	individual's service within the state, such as is temporary or

transitory in nature or consists of isolated transactions.

(f) Periods of vacation with pay or leave with pay, other than



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1	military leave granted or given to an individual by an employer.
2	(g) Notwithstanding any other provisions of this article, the term
3	employment shall also include all services performed by an officer or
4	member of the crew of an American vessel or American aircraft, on or
5	in connection with such vessel or such aircraft, provided that the
6	operating office, from which the operations of such vessel operating on
7	navigable waters within or the operations of such aircraft within, or the
8	operation of such vessel or aircraft within and without the United States
9	are ordinarily and regularly supervised, managed, directed, and
10	controlled, is within this state.
11	(h) Services performed for an employer which is subject to
12	contribution solely by reason of liability for any federal tax against
13	which credit may be taken for contributions paid into a state
14	unemployment compensation fund or reemployment assistance
15	compensation fund.
16	(i) The following:
17	(1) Service performed after December 31, 1971, by an individual
18	in the employ of this state or any of its instrumentalities (or in the
19	employ of this state and one (1) or more other states or their
20	instrumentalities) for a hospital or eligible postsecondary
21	educational institution located in Indiana.
22	(2) Service performed after December 31, 1977, by an individual
23	in the employ of this state or a political subdivision of the state or
24	any instrumentality of the state or a political subdivision, or any
25	instrumentality which is wholly owned by the state and one (1) or
26	more other states or political subdivisions, if the service is
27	excluded from "employment" as defined in Section 3306(c)(7) of
28	the Federal Unemployment Tax Act (26 U.S.C. 3306(c)(7)).
29	However, service performed after December 31, 1977, as the
30	following is excluded:
31	(A) An elected official.
32	(B) A member of a legislative body or of the judiciary of a
33	state or political subdivision.
34	(C) A member of the state national guard or air national guard.
35	(D) An employee serving on a temporary basis in the case of
36	fire, snow, storm, earthquake, flood, or similar emergency.
37	(E) An individual in a position which, under the laws of the
38	state, is designated as:
39	(i) a major nontenured policymaking or advisory position; or
40	(ii) a policymaking or advisory position the performance of



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the duties of which ordinarily does not require more than

eight (8) hours per week.

1	(3) Service performed after March 31, 1981, by an individual
2	whose service is part of an unemployment work relief or work
3	training program assisted or financed in whole by any federal
4	agency or an agency of this state or a political subdivision of this
5	state, by an individual receiving such work relief or work training
6	is excluded.
7	(j) Service performed after December 31, 1971, by an individual in
8	the employ of a religious, charitable, educational, or other organization,
9	but only if the following conditions are met:  (1) The service is explyed from "employment" as defined in the
0	(1) The service is excluded from "employment" as defined in the
1	Federal Unemployment Tax Act solely by reason of Section 2306(a)(8) of that act (26 U.S.C. 3306(a)(8))
2 3	3306(c)(8) of that act (26 U.S.C. 3306(c)(8)).
4	(2) The organization had four (4) or more individuals in
5	employment for some portion of a day in each of twenty (20) different weeks, whether or not such weeks were consecutive,
6	within either the current or preceding calendar year, regardless of
7	whether they were employed at the same moment of time.
8	(3) For the purposes of subdivisions (1) and (2), the term
9	"employment" does not apply to service performed as follows:
20	(A) In the employ of:
21	(i) a church or convention or association of churches; or
22	(ii) an organization which is operated primarily for religious
	purposes and which is operated, supervised, controlled, or
23 24	principally supported by a church or convention or
25	association of churches.
25 26	(B) By a duly ordained, commissioned, or licensed minister of
27	a church in the exercise of his ministry or by a member of a
28	religious order in the exercise of duties required by such order.
9	(C) Before January 1, 1978, in the employ of a school which
0	is not an eligible postsecondary educational institution.
1	(D) In a facility conducted for the purpose of carrying out a
2	program of rehabilitation for individuals whose earning
3	capacity is impaired by age or physical or mental deficiency or
4	injury or providing remunerative work for individuals who
5	because of their impaired physical or mental capacity cannot
6	be readily absorbed in the competitive labor market by an
7	individual receiving such rehabilitation or remunerative work.
8	(E) As part of an unemployment work relief or work training
9	program assisted or financed in whole or in part by any federal
0	agency or an agency of a state or political subdivision thereof,
-1	by an individual receiving such work relief or work training.
-2	(k) The service of an individual who is a citizen of the United



1	States, performed outside the United States (except in Canada), after
2	December 31, 1971, in the employ of an American employer (other
3	than service which is deemed "employment" under the provisions of
4	subsection (a), (b), or (e) or the parallel provisions of another state's
5	law), if the following apply:
6	(1) The employer's principal place of business in the United States
7	is located in this state.
8	(2) The employer has no place of business in the United States,
9	but the employer is:
10	(A) an individual who is a resident of this state;
11	(B) a corporation which is organized under the laws of this
12	state;
13	(C) a partnership, limited liability partnership, or a trust and
14	the number of the partners or trustees who are residents of this
15	state is greater than the number who are residents of any one
16	(1) other state; or
17	(D) an association, a joint venture, an estate, a limited liability
18	company, a joint stock company, or an insurance company
19	(referred to as an "entity" in this clause), and either:
20	(i) the entity is organized under the laws of this state; or
21	(ii) the number of owners, members, or beneficiaries who
22	are residents of this state is greater than the number who are
23	residents of any one (1) other state.
24	(3) None of the criteria of subdivisions (1) and (2) is met but the
25	employer has elected coverage in this state or, the employer
26	having failed to elect coverage in any state, the individual has
27	filed a claim for benefits, based on such service, under the law of
28	this state.
29	(4) An "American employer," for purposes of this subsection,
30	means:
31	(A) an individual who is a resident of the United States;
32	(B) a partnership or limited liability partnership, if two-thirds
33	(2/3) or more of the partners are residents of the United States;
34	(C) a trust, if all of the trustees are residents of the United
35	States; or
36	(D) a corporation, an association, a joint venture, an estate, a
37	limited liability company, a joint stock company, or an
38	insurance company organized or established under the laws of
39	the United States or of any state.
40	(l) The term "employment" also includes the following:
41	(1) Service performed after December 31, 1977, by an individual
42	in agricultural labor (as defined in section 3(c) of this chapter)



1	when the service is performed for an employing unit which:
2	(A) during any calendar quarter in either the current or
3	preceding calendar year paid cash remuneration of twenty
4	thousand dollars (\$20,000) or more to individuals employed in
5	agricultural labor; or
6	(B) for some portion of a day in each of twenty (20) different
7	calendar weeks, whether or not the weeks were consecutive, in
8	either the current or the preceding calendar year, employed in
9	agricultural labor ten (10) or more individuals, regardless of
10	whether they were employed at the same time.
1	(2) For the purposes of this subsection, any individual who is a
12	member of a crew furnished by a crew leader to perform service
13	in agricultural labor for any other person shall be treated as ar
14	employee of the crew leader:
15	(A) if the crew leader holds a valid certificate of registration
16	under the Farm Labor Contractor Registration Act of 1963, or
17	substantially all the members of the crew operate or maintain
18	tractors, mechanized harvesting or crop dusting equipment, or
19	any other mechanized equipment, which is provided by the
20	crew leader; and
21	(B) if the individual is not an employee of another persor
22	within the meaning of section 1 of this chapter.
	(3) For the purposes of subdivision (1), in the case of ar
23 24	individual who is furnished by a crew leader to perform service
25	in agricultural labor for any other person and who is not treated as
26	an employee of the crew leader under subdivision (2):
27	(A) the other person and not the crew leader shall be treated as
28	the employer of the individual; and
29	(B) the other person shall be treated as having paid cash
30	remuneration to the individual in an amount equal to the
31	amount of cash remuneration paid to the individual by the
32	crew leader (either on the individual's own behalf or on behalf
33	of the other person) for the service in agricultural labor
34	performed for the other person.
35	(4) For the purposes of this subsection, the term "crew leader"
36	means an individual who:
37	(A) furnishes individuals to perform service in agricultura
38	labor for any other person;
39	(B) pays (either on the individual's own behalf or on behalf or
10	the other person) the agricultural laborers furnished by the
<b>1</b> 1	individual for the service in agricultural labor performed by
12	them; and



- (C) has not entered into a written agreement with the other person under which the individual is designated as an employee of the other person.
- (m) The term "employment" includes domestic service after December 31, 1977, in a private home, local college club, or local chapter of a college fraternity or sorority performed for a person who paid cash remuneration of one thousand dollars (\$1,000) or more after December 31, 1977, in the current calendar year or the preceding calendar year to individuals employed in the domestic service in any calendar quarter.

SECTION 30. IC 22-4-8-3, AS AMENDED BY P.L.211-2019, SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 3. "Employment" shall not include the following:

(1) Except as provided in section 2(i) of this chapter, service performed prior to January 1, 1978, in the employ of this state, any other state, any town or city, or political subdivision, or any instrumentality of any of them, other than service performed in the employ of a municipally owned public utility as defined in this article; or service performed in the employ of the United States of America, or an instrumentality of the United States immune under the Constitution of the United States from the contributions imposed by this article, except that to the extent that the Congress of the United States shall permit states to require any instrumentalities of the United States to make payments into an unemployment fund or a reemployment assistance fund under a state unemployment compensation statute or a reemployment assistance statute, all of the provisions of this article shall be applicable to such instrumentalities, in the same manner, to the same extent, and on the same terms as to all other employers, employing units, individuals, and services. However, if this state shall not be certified for any year by the Secretary of Labor under Section 3304 of the Internal Revenue Code the payments required of such instrumentalities with respect to that year shall be refunded by the commissioner from the fund in the same manner and within the same period as is provided in IC 22-4-32-19 with respect to contribution erroneously paid or wrongfully assessed. (2) Service with respect to which unemployment compensation is payable under an unemployment compensation system established by an Act of Congress; however, the department is authorized to enter into agreements with the proper agencies under the Act of Congress which agreements shall become



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effective ten (10) days after publication, in accordance with rules

2	adopted by the department under IC 4-22-2, to provide reciprocal
2 3	treatment to individuals who have, after acquiring potential rights
4	to benefits under this article, acquired rights to unemployment
5	compensation under the Act of Congress, or who have, after
6	having acquired potential rights to unemployment compensation
7	under the Act of Congress, acquired rights to benefits under this
8	article.
9	(3) "Agricultural labor" as provided in section 2(1)(1) of this
10	chapter shall include only services performed:
11	(A) on a farm, in the employ of any person, in connection with
12	cultivating the soil or in connection with raising or harvesting
13	any agricultural or horticultural commodity, including the
14	raising, shearing, feeding, caring for, training, and
15	management of livestock, bees, poultry, and furbearing
16	animals and wildlife;
17	(B) in the employ of the owner or tenant or other operator of
18	a farm, in connection with the operation, management,
19	conservation, improvement, or maintenance of a farm and its
20	tools and equipment, or in salvaging timber or clearing land of
21	brush and other debris left by a hurricane, if the major part of
22	the service is performed on a farm;
23	(C) in connection with the production or harvesting of any
24	commodity defined as an agricultural commodity in Section
25	15(g) of the Agricultural Marketing Act (12 U.S.C. 1141j(g))
26	as amended, or in connection with the operation or
27	maintenance of ditches, canals, reservoirs, or waterways, not
28	owned or operated for profit, used exclusively for supplying
29	and storing water for farming purposes;
30	(D) in the employ of:
31	(i) the operator of a farm in handling, planting, drying,
32	packing, packaging, processing, freezing, grading, storing,
33	or delivering to storage or to market or to a carrier for
34	transportation to market, in its unmanufactured state, any
35	agricultural or horticultural commodity; but only if the
36	operator produced more than one-half (1/2) of the
37	commodity with respect to which the service is performed;
38	or
39	(ii) a group of operators of farms (or a cooperative
40	organization of which such operators are members) in the
41	performance of service described in item (i), but only if the
42	operators produce more than one-half (1/2) of the



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1	commodity with respect to which the service is performed;
2	except the provisions of items (i) and (ii) shall not be deemed
3	to be applicable with respect to service performed in
4	connection with commercial canning or commercial freezing
5	or in connection with any agricultural or horticultural
6	commodity after its delivery to a terminal market for
7	distribution for consumption; or
8	(E) on a farm operated for profit if the service is not in the
9	course of the employer's trade or business or is domestic
10	service in a private home of the employer.
11	(4) As used in subdivision (3), "farm" includes stock, dairy,
12	poultry, fruit, furbearing animals, and truck farms, nurseries,
13	orchards, greenhouses, or other similar structures used primarily
14	for the raising of agricultural or horticultural commodities.
15	(5) Domestic service in a private home, local college club, or
16	local chapter of a college fraternity or sorority, except as provided
17	in section 2(m) of this chapter.
18	(6) Service performed on or in connection with a vessel or aircraft
19	not an American vessel or American aircraft, if the employee is
20	employed on and in connection with the vessel or aircraft when
21	outside the United States.
22	(7) Service performed by an individual in the employ of child or
23	spouse, and service performed by a child under the age of
24	twenty-one (21) in the employ of a parent.
25	(8) Service not in the course of the employing unit's trade or
26	business performed in any calendar quarter by an individual,
27	unless the cash remuneration paid for the service is fifty dollars
28	(\$50) or more and the service is performed by an individual who
29	is regularly employed by the employing unit to perform the
30	service. For the purposes of this subdivision, an individual shall
31	be deemed to be regularly employed to perform service not in the
32	course of an employing unit's trade or business during a calendar
33	quarter only if:
34	(A) on each of some of twenty-four (24) days during the
35	quarter that the individual performs the service for some
36	portion of the day; or
37	(B) the individual was regularly employed (as determined
38	under clause (A)) by an employing unit in the performance of
39	a service during the preceding calendar quarter.
40	(9) Service performed by an individual in any calendar quarter in
41	the employ of any organization exempt from income tax under
42	Section 501 of the Internal Revenue Code (except those services



1	included in sections 2(i) and 2(j) of this chapter) if the
2	remuneration for the service is less than fifty dollars (\$50).
3	(10) Service performed in the employ of a hospital, if the service
4	is performed by a patient of the hospital.
5	(11) Service performed in the employ of a school or eligible
6	postsecondary educational institution if the service is performed:
7	(A) by a student who is enrolled and is regularly attending
8	classes at the school or eligible postsecondary educational
9	institution; or
10	(B) by the spouse of a student, if the spouse is advised, at the
11	time the spouse commences to perform the service, that:
12	(i) the employment of the spouse to perform the service is
13	provided under a program to provide financial assistance to
14	the student by the school or eligible postsecondary
15	educational institution; and
16	(ii) the employment will not be covered by any program of
17	unemployment insurance or reemployment assistance.
18	(12) Service performed by an individual who is enrolled at a
19	nonprofit or public educational institution which normally
20	maintains a regular faculty and curriculum and normally has a
21	regularly organized body of students in attendance at the place
22	where its educational activities are carried on as a student in a
23	full-time program, taken for credit at the institution, which
24	combines academic instruction with work experience, if the
25	service is an integral part of the program, and the institution has
26	so certified to the employer, except that this subdivision shall not
27	apply to service performed in a program established for or on
28	behalf of an employer or group of employers.
29	(13) Service performed in the employ of a government foreign to
30	the United States of America, including service as a consular or
31	other officer or employee or a nondiplomatic representative.
32	(14) Service performed in the employ of an instrumentality
33	wholly owned by a government foreign to that of the United
34	States of America, if the service is of a character similar to that
35	performed in foreign countries by employees of the United States
36	of America or of an instrumentality of the United States of
37	America, and if the department finds that the Secretary of State of
38	the United States has certified to the Secretary of the Treasury of
39	the United States that the government, foreign to the United
40	States, with respect to whose instrumentality exemption is
41	claimed, grants an equivalent exemption with respect to similar



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service performed in such country by employees of the United

1	States and of instrumentalities of the United States.
2	(15) Service performed as a student nurse in the employ of a
3	hospital or nurses' training school by an individual who is
4	enrolled and is regularly attending classes in a nurses' training
5	school chartered or approved pursuant to state law; and service
6	performed as an intern in the employ of a hospital by an
7	individual who has completed a four (4) year course in a medical
8	school chartered or approved pursuant to state law.
9	(16) Service performed by an individual as an insurance producer
0	or as an insurance solicitor, if all service performed by the
1	individual is performed for remuneration solely by way of
2	commission.
3	(17) Service performed by an individual:
4	(A) under the age of eighteen (18) in the delivery or
5	distribution of newspapers or shopping news, not including
6	delivery or distribution to any point for subsequent delivery or
7	distribution; or
8	(B) in, and at the time of, the sale of newspapers or magazines
9	to ultimate consumers, under an arrangement under which the
20	newspapers or magazines are to be sold by the individual at a
.1	fixed price, the individual's compensation being based on the
.2	retention of the excess of the price over the amount at which
23	the newspapers or magazines are charged to the individual,
22 23 24	whether or not the individual is guaranteed a minimum amount
2.5	of compensation for the service, or is entitled to be credited
26	with the unsold newspapers or magazines turned back.
.7	(18) Service performed in the employ of an international
28	organization to the extent the services are excluded from
.9	employment under 26 CFR 31.3306(c)(16).
0	(19) Except as provided in IC 22-4-7-1, services covered by an
1	election duly approved by the agency charged with the
2	administration of any other state or federal unemployment
3	compensation law in accordance with an arrangement pursuant to
4	IC 22-4-22-1 through IC 22-4-22-5, during the effective period of
5	such election.
6	(20) If the service performed during one-half (1/2) or more of any
7	pay period by an individual for an employing unit constitutes
8	employment, all the services of the individual for the period shall
9	be deemed to be employment; but if the services performed
0	during more than one-half (1/2) of any pay period by an
1	individual do not constitute employment, then none of the
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services of the individual for the period shall be deemed to be

1	employment. As used in this subdivision, "pay period" means a
2	period of not more than thirty-one (31) consecutive days for
3	which a payment of remuneration is ordinarily made to the
4	individual by the employing unit. This subdivision shall not be
5	applicable with respect to services performed in a pay period by
6	any individual where any service is excepted by subdivision (2).
7	(21) Service performed by an inmate of a custodial or penal
8	institution.
9	(22) Service performed as a precinct election officer (as defined
10	in IC 3-5-2-40.1).
11	(23) Services performed by a direct seller:
12	(A) in the trade or business of:
13	(i) selling, or soliciting the sale of, consumer products or
14	services to any buyer on a buy-sell basis,
15	deposit-commission basis, or similar basis, in any place
16	other than in a permanent retail establishment; or
17	(ii) selling, or soliciting the sale of, consumer products or
18	services in any place other than in a permanent retail
19	establishment;
20	(B) when substantially all the remuneration, whether or not
21	paid in cash, for the performance of the services is directly
22	related to sales or other output, including performance of
23	services, rather than the number of hours worked; and
24	(C) when the services performed by the person are performed
25	pursuant to a written contract and the contract provides that
26	the person who performs the services will not be treated as an
27	employee for tax purposes under the contract.
28	SECTION 31. IC 22-4-10-4.5, AS AMENDED BY P.L.183-2015,
29	SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
30	JANUARY 1, 2023]: Sec. 4.5. (a) This section applies to a calendar
31	year that begins after December 31, 2010, to an employer:
32	(1) that is subject to this article for wages paid during the calendar
33	year;
34	(2) whose contribution rate for the calendar year was determined
35	under this chapter, IC 22-4-11, IC 22-4-11.5, or IC 22-4-37-3; and
36	(3) that:
37	(A) has been subject to this article during the preceding
38	thirty-six (36) consecutive calendar months; and
39	(B) has had a payroll in each of the three (3) preceding twelve
40	(12) month periods;
41	if, during the calendar year, the state is required to pay interest on the

advances made to the state from the federal unemployment account in



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the federa	l unemployment	trust fund	under 42	U.S.C.	1321.
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- (b) In addition to the contributions determined under this chapter, IC 22-4-11, IC 22-4-11.5, or IC 22-4-37-3 for calendar year 2011, each employer shall pay an unemployment insurance a reemployment assistance surcharge that is equal to thirteen percent (13%) of the employer's contribution determined under this chapter, IC 22-4-11, IC 22-4-11.5, or IC 22-4-37-3 for the calendar year.
- (c) For a calendar year that begins after December 31, 2011, in which employers are required to pay the unemployment insurance reemployment assistance surcharge described in subsection (b), the department shall determine, not later than January 31, the surcharge percentage for that year based on factors that include:
  - (1) the interest rate charged the state for the year determined under 42 U.S.C. 1322(b); and
  - (2) the state's outstanding loan balance to the federal unemployment account on January 1 of the year.
- (d) The unemployment insurance reemployment assistance surcharge described in subsection (b) is payable to the department quarterly at the same time as employer contributions are paid under section 1 of this chapter. Failure to pay the unemployment insurance reemployment assistance surcharge as specified in this section is considered a delinquency under IC 22-4-11-2.
  - (e) The department:

- (1) may use amounts received under this section to pay interest on the advances made to the state from the federal unemployment account in the federal unemployment trust fund under 42 U.S.C. 1321; and
- (2) shall deposit any amounts received under this section and not used for the purposes described in subdivision (1) in the unemployment insurance reemployment assistance benefit fund established under IC 22-4-26.
- (f) Amounts paid under this section and used as provided in subsection (e)(1) do not affect and may not be charged to the experience account of any employer. Amounts paid under this section and used as provided in subsection (e)(2) must be subtracted from the total amount of benefits charged to the fund under IC 22-4-11-1 in determining each employer's share of those benefits under IC 22-4-11-2(e).
- SECTION 32. IC 22-4-10-4.6, AS ADDED BY P.L.2-2011, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 4.6. (a) The unemployment insurance reemployment assistance solvency fund is established for the purpose



of paying interest on the advances made to the state from the federal unemployment account in the federal unemployment trust fund under 42 U.S.C. 1321. The fund shall be administered by the department.

- (b) Money received by the department from the unemployment insurance reemployment assistance surcharge that the department elects to use for the purposes described in section 4.5(e)(1) of this chapter shall be deposited in the fund for the purposes of the fund.
- (c) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public money may be invested. Interest that accrues from these investments shall be deposited at least quarterly in the fund.
- (d) Money in the fund at the end of a state fiscal year does not revert to the state general fund.

SECTION 33. IC 22-4-11-0.1, AS ADDED BY P.L.220-2011, SECTION 364, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 0.1. The amendments made to section 1 of this chapter by P.L.172-1991 apply to individuals who file a disaster unemployment claim or a state unemployment insurance reemployment assistance claim after June 1, 1990, and before June 2, 1991, or during a period to be determined by the general assembly.

SECTION 34. IC 22-4-11-1, AS AMENDED BY P.L.154-2013, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 1. (a) For the purpose of charging employers' experience or reimbursable accounts with regular benefits paid subsequent to July 3, 1971, to any eligible individual but except as provided in IC 22-4-22 and subsection (f), such benefits paid shall be charged proportionately against the experience or reimbursable accounts of the individual's employers in the individual's base period (on the basis of total wage credits established in such base period) against whose accounts the maximum charges specified in this section shall not have been previously made. Such charges shall be made in the inverse chronological order in which the wage credits of such individuals were established. However, when an individual's claim has been computed for the purpose of determining the individual's regular benefit rights, maximum regular benefit amount, and the proportion of such maximum amount to be charged to the experience or reimbursable accounts of respective chargeable employers in the base period, the experience or reimbursable account of any employer charged with regular benefits paid shall not be credited or recredited with any portion of such maximum amount because of any portion of such individual's wage credits remaining uncharged at the expiration of the individual's benefit period. The maximum so charged against the



account of any employer shall not exceed twenty-eight percent (28%) of the total wage credits of such individual with each such employer with which wage credits were established during such individual's base period. Benefits paid under provisions of IC 22-4-22-3 in excess of the amount that the claimant would have been monetarily eligible for under other provisions of this article shall be paid from the fund and not charged to the experience account of any employer. This exception shall not apply to those employers electing to make payments in lieu of contributions who shall be charged for the full amount of regular benefit payments and the part of benefits not reimbursed by the federal government under the Federal-State Extended Unemployment Compensation Act of 1970 that are attributable to service in their employ. Irrespective of the twenty-eight percent (28%) maximum limitation provided for in this section, the part of benefits not reimbursed by the federal government under the Federal-State Extended Unemployment Compensation Act of 1970 paid to an eligible individual based on service with a governmental entity of this state or its political subdivisions shall be charged to the experience or reimbursable accounts of the employers, and the part of benefits not reimbursed by the federal government under the Federal-State Extended Unemployment Compensation Act of 1970 paid to an eligible individual shall be charged to the experience or reimbursable accounts of the individual's employers in the individual's base period, other than governmental entities of this state or its political subdivisions, in the same proportion and sequence as are provided in this section for regular benefits paid. Additional benefits paid under IC 22-4-12-4(c) IC 22-4-12-4(d) and benefits paid under IC 22-4-15-1(c)(8) shall:

- (1) be paid from the fund; and
- (2) not be charged to the experience account or the reimbursable account of any employer.
- (b) If the aggregate of wages paid to an individual by two (2) or more employers during the same calendar quarter exceeds the maximum wage credits (as defined in IC 22-4-4-3) then the experience or reimbursable account of each such employer shall be charged in the ratio which the amount of wage credits from such employer bears to the total amount of wage credits during the base period.
- (c) When wage records show that an individual has been employed by two (2) or more employers during the same calendar quarter of the base period but do not indicate both that such employment was consecutive and the order of sequence thereof, then and in such cases it shall be deemed that the employer with whom the individual established a plurality of wage credits in such calendar quarter is the



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- most recent employer in such quarter and its experience or reimbursable account shall be first charged with benefits paid to such individual. The experience or reimbursable account of the employer with whom the next highest amount of wage credits were established shall be charged secondly and the experience or reimbursable accounts of other employers during such quarters, if any, shall likewise be charged in order according to plurality of wage credits established by such individual.
- (d) Except as provided in subsection (f) or section 1.5 of this chapter, if an individual:
  - (1) voluntarily leaves an employer without good cause in connection with the work; or
- (2) is discharged from an employer for just cause; wage credits earned with the employer from whom the employee has separated under these conditions shall be used to compute the claimant's eligibility for benefits, but charges based on such wage credits shall be paid from the fund and not charged to the experience account of any employer. However, this exception shall not apply to those employers who elect to make payments in lieu of contributions, who shall be charged for all benefit payments which are attributable to service in their employ.
- (e) Any nonprofit organization which elects to make payments in lieu of contributions into the unemployment reemployment assistance compensation fund as provided in this article is not liable to make the payments with respect to the benefits paid to any individual whose base period wages include wages for previously uncovered services as defined in IC 22-4-4-4, nor is the experience account of any other employer liable for charges for benefits paid the individual to the extent that the unemployment reemployment assistance compensation fund is reimbursed for these benefits pursuant to Section 121 of P.L.94-566. Payments which otherwise would have been chargeable to the reimbursable or contributing employers shall be charged to the fund.
  - (f) If an individual:
    - (1) earns wages during the individual's base period through employment with two (2) or more employers concurrently;
    - (2) is separated from work by one (1) of the employers for reasons that would not result in disqualification under IC 22-4-15-1; and (3) continues to work for one (1) or more of the other employers after the end of the base period and continues to work during the applicable benefit year on substantially the same basis as during the base period;
- wage credits earned with the base period employers shall be used to



- compute the claimant's eligibility for benefits, but charges based on the wage credits from the employer who continues to employ the individual shall be charged to the experience or reimbursable account of the separating employer.
- (g) Subsection (f) does not affect the eligibility of a claimant who otherwise qualifies for benefits nor the computation of benefits.
- (h) Unemployment Reemployment assistance benefits paid shall not be charged to the experience account of a base period employer when the claimant's unemployment from the employer was a direct result of the condemnation of property by a municipal corporation (as defined in IC 36-1-2-10), the state, or the federal government, a fire, a flood, or an act of nature, when at least fifty percent (50%) of the employer's employees, including the claimant, became unemployed as a result. This exception does not apply when the unemployment was an intentional result of the employer or a person acting on behalf of the employer.

SECTION 35. IC 22-4-11-1.5, AS AMENDED BY P.L.122-2019, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 1.5. (a) As used in this section, "erroneous payment" means a payment that would not have been made but for the failure by an employer or a person acting on behalf of the employer with respect to a claim for unemployment reemployment assistance benefits to which the payment relates.

- (b) As used in this section, "pattern of failure" means a repeated and documented failure by an employer or a person acting on behalf of an employer to respond to requests for information made by the department, taking into consideration the number of failures in relation to the total number of requests received by the employer or the person acting on behalf of an employer.
- (c) The experience account of an employer may not be relieved of charges for a benefit overpayment from the state's unemployment insurance reemployment assistance benefit fund established by IC 22-4-26-1, if the department determines that:
  - (1) the erroneous payment was made because the employer or a person acting on behalf of the employer was at fault in failing to respond in a timely or adequate manner to the department's request for information relating to the claim for unemployment reemployment assistance benefits; and
  - (2) the employer or a person acting on behalf of the employer has established a pattern of failure to respond in a timely or adequate manner to department requests described in subdivision (1).
  - SECTION 36. IC 22-4-11-2, AS AMENDED BY P.L.171-2016,



SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 2. (a) Except as provided in IC 22-4-10-6 and IC 22-4-11.5, the department shall for each year determine the contribution rate applicable to each employer.  (b) The balance shall include contributions with respect to the period ending on the computation date and actually paid on or before July 31 immediately following the computation date and benefits actually paid on or before the computation date and shall also include any voluntary payments made in accordance with IC 22-4-10-5 or IC 22-4-10-5.5 (repealed):  (1) for each calendar year, an employer's rate shall be determined in accordance with the rate schedules in section 3.3 or 3.5 of this chapter; and  (2) for each calendar year, an employer's rate shall be two and five-tenths percent (2.5%), except as otherwise provided in subsection (g) or IC 22-4-37-3, unless:  (A) the employer has been subject to this article throughout the thirty-six (36) consecutive calendar months immediately preceding the computation date; and  (C) the employer has properly filed all required contribution and wage reports, and all contributions, penalties, and interest due and owing by the employer or the employer's predecessors have been paid.  (c) In addition to the conditions and requirements set forth and provided in subsection (b)(2)(A), (b)(2)(B), and (b)(2)(C), an employer's rate is equal to the sum of the employer's contribution rate determined or estimated by the department under this article plus two percent (2%) unless all required contributions and wage reports have been filed within thirty-one (31) days following the computation date; or (2) within the (10) days after the department has given the employer or the employer's predecessor for periods before and including the computation date have been paid:  (1) within thirty-one (31) days following the computation date; or (2) within the (10) days after the department has given the employer a written notice by registered mail to the employer's last		
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twelve (12) month periods immediately preceding the computation date; and  (C) the employer has properly filed all required contribution and wage reports, and all contributions, penalties, and interest due and owing by the employer or the employer's predecessors have been paid.  (c) In addition to the conditions and requirements set forth and provided in subsection (b)(2)(A), (b)(2)(B), and (b)(2)(C), an employer's rate is equal to the sum of the employer's contribution rate determined or estimated by the department under this article plus two percent (2%) unless all required contributions and wage reports have been filed within thirty-one (31) days following the computation date and all contributions, penalties, and interest due and owing by the employer or the employer's predecessor for periods before and including the computation date have been paid:  (1) within thirty-one (31) days following the computation date; or (2) within ten (10) days after the department has given the employer a written notice by registered mail to the employer's last known address of:  (A) the delinquency; or  (B) failure to file the reports;	20	
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23 (C) the employer has properly filed all required contribution 24 and wage reports, and all contributions, penalties, and interest 25 due and owing by the employer or the employer's predecessors 26 have been paid. 27 (c) In addition to the conditions and requirements set forth and 28 provided in subsection (b)(2)(A), (b)(2)(B), and (b)(2)(C), an 29 employer's rate is equal to the sum of the employer's contribution rate 30 determined or estimated by the department under this article plus two 31 percent (2%) unless all required contributions and wage reports have 32 been filed within thirty-one (31) days following the computation date 33 and all contributions, penalties, and interest due and owing by the 34 employer or the employer's predecessor for periods before and 35 including the computation date have been paid: 36 (1) within thirty-one (31) days following the computation date; or 37 (2) within ten (10) days after the department has given the 38 employer a written notice by registered mail to the employer's last 39 known address of: 40 (A) the delinquency; or 41 (B) failure to file the reports;	22	
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36 (1) within thirty-one (31) days following the computation date; or 37 (2) within ten (10) days after the department has given the 38 employer a written notice by registered mail to the employer's last 39 known address of: 40 (A) the delinquency; or 41 (B) failure to file the reports;	35	
<ul> <li>(2) within ten (10) days after the department has given the</li> <li>employer a written notice by registered mail to the employer's last</li> <li>known address of:</li> <li>(A) the delinquency; or</li> <li>(B) failure to file the reports;</li> </ul>	36	7 7
<ul> <li>38 employer a written notice by registered mail to the employer's last</li> <li>39 known address of:</li> <li>40 (A) the delinquency; or</li> <li>41 (B) failure to file the reports;</li> </ul>		
<ul> <li>known address of:</li> <li>(A) the delinquency; or</li> <li>(B) failure to file the reports;</li> </ul>	38	
40 (A) the delinquency; or 41 (B) failure to file the reports;		
41 (B) failure to file the reports;		
1 ,		· · · · · · · · · · · · · · · · · · ·
	42	



	3)
1 2 3 4 5 6	designee may waive the imposition of rates under this subsection if the department finds the employer's failure to meet the deadlines was for excusable cause. The department shall give written notice to the employer before this additional condition or requirement shall apply. An employer's rate under this subsection may not exceed twelve
	percent (12%).
7 8	(d) However, if the employer is the state or a political subdivision
9	of the state or any instrumentality of a state or a political subdivision,
10	or any instrumentality which is wholly owned by the state and one (1) or more other states or political subdivisions, the employer may
11	contribute at a rate of one and six-tenths percent (1.6%) until it has
12	been subject to this article throughout the thirty-six (36) consecutive
13	calendar months immediately preceding the computation date.
14	(e) On the computation date every employer who had taxable wages
15	in the previous calendar year shall have the employer's experience
16	account charged with the amount determined under the following
17	formula:
18	STEP ONE: Divide:
19	(A) the employer's taxable wages for the preceding calendar
20	year; by
21	(B) the total taxable wages for the preceding calendar year.
22	STEP TWO: Subtract:
23	(A) the amount described in IC 22-4-10-4.5(e)(2), if any; from
24	(B) the total amount of benefits charged to the fund under
25	section 1 of this chapter.
26	STEP THREE: Multiply the quotient determined under STEP
27	ONE by the difference determined under STEP TWO.
28	(f) One (1) percentage point of the rate imposed under subsection
29	(c), or the amount of the employer's payment that is attributable to the
30	increase in the contribution rate, whichever is less, shall be imposed as
31	a penalty that is due and shall be deposited upon collection into the
32	special employment and training services fund established under
33	IC 22-4-25-1. The remainder of the contributions paid by an employer
34	pursuant to the maximum rate shall be:
35	(1) considered a contribution for the purposes of this article; and
36	(2) deposited in the unemployment insurance reemployment
37	assistance benefit fund established under IC 22-4-26.
38	(g) Except as otherwise provided in IC 22-4-37-3, this subsection,
39 40	instead of subsection (b)(2), applies to an employer in the construction
40	industry. As used in the subsection, "construction industry" means

business establishments whose proper primary classification in the

current edition of the North American Industry Classification System



1	Manual - United States, published by the National Technical
2	Information Service of the United States Department of Commerce is
3	23 (construction). For each calendar year beginning after December 31.
4	2013, an employer's rate shall be equal to the lesser of four percen
5	(4%) or the average of the contribution rates paid by all employers in
6	the construction industry subject to this article during the twelve (12)
7	months preceding the computation date, unless:
8	(1) the employer has been subject to this article throughout the
9	thirty-six (36) consecutive calendar months immediately
10	preceding the computation date;
1	(2) there has been some annual payroll in each of the three (3)
12	twelve (12) month periods immediately preceding the
13	computation date; and
14	(3) the employer has properly filed all required contribution and
15	wage reports, and all contributions, penalties, and interest due and
16	owing by the employer or the employer's predecessors have been
17	paid.
18	SECTION 37. IC 22-4-11.5-9, AS AMENDED BY P.L.108-2006
19	SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
20	JANUARY 1, 2023]: Sec. 9. (a) A person who knowingly or recklessly
21	(1) violates or attempts to violate:
22 23 24	(A) section 7 or 8 of this chapter; or
23	(B) any other provision of this article related to determining
24	the assumption or assignment of an employer's contribution
25	rate; or
26	(2) advises another person in a way that results in a violation of
27	(A) section 7 or 8 of this chapter; or
28	(B) any other provision of this article related to determining
29	the assumption or assignment of an employer's contribution
30	rate;
31	is subject to a civil penalty under this chapter.
32	(b) If the department determines that an employer (as defined under
33	IC 22-4-7) is subject to a civil penalty under subsection (a)(1), the
34	department shall assign an employer contribution rate equal to one (1)
35	of the following as a civil penalty:
36	(1) The highest employer contribution rate assignable under this
37	article for the year in which the violation occurred and the
38	following three (3) years.
39	(2) An additional employer contribution rate of two percent (2%)
10	of the employer's taxable wages (as defined in IC 22-4-4-2) for
11	the year in which the violation occurred and the following three
12	(3) years, if:



- (A) an employer is already paying the highest employer contribution rate at the time of the violation; or
- (B) the increase in the contribution rate described in subdivision (1) is less than two percent (2%).
- (c) If the department determines that a person who is not an employer (as defined in IC 22-4-7) is subject to a civil penalty under subsection (a)(2), the department shall assess a civil penalty of not more than five thousand dollars (\$5,000).
- (d) All civil penalties collected under this section shall be deposited in the unemployment insurance reemployment assistance benefit fund established by IC 22-4-26-1.
- (e) Any written determination made by the department is conclusive and binding on the employing unit, employer, or person unless the employing unit, employer, or person files a written protest with the department setting forth all reasons for the protest. A protest under this section must be filed not later than fifteen (15) days after the date the department sends the initial determination to the employing unit, employer, or person. The protest shall be heard and determined under this section and IC 22-4-32-1 through IC 22-4-32-15. The employing unit, employer, or person, and the department shall be parties to the hearing before the liability administrative law judge and are entitled to receive copies of all pleadings and the decision.

SECTION 38. IC 22-4-12-0.1, AS ADDED BY P.L.220-2011, SECTION 365, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 0.1. The amendments made to section 4 of this chapter by P.L.172-1991 apply to individuals who file a disaster unemployment claim or a state unemployment insurance reemployment assistance claim after June 1, 1990, and before June 2, 1991, or during a period to be determined by the general assembly.

SECTION 39. IC 22-4-12-1, AS AMENDED BY P.L.108-2006, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 1. Benefits designated as unemployment insurance reemployment assistance benefits shall become payable from the fund to any individual who is or becomes unemployed and eligible for benefits under the terms of this article. All benefits shall be paid through the department or such other agencies as the department by rule may designate at such times and in such manner as the department may prescribe. The department may adopt rules to provide for the payment of benefits due and payable on executed vouchers to persons since deceased; benefits so due and payable may be paid to the legal representative, dependents, or next of kin of the deceased as are found to be entitled thereto, which rules need not conform with the



laws of the state governing decedent estates, and every such payment shall be deemed a valid payment to the same extent as if made to the legal representative of the deceased.

SECTION 40. IC 22-4-12-4, AS AMENDED BY P.L.171-2016, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 4. (a) Benefits shall be computed upon the basis of wage credits of an individual in the individual's base period. Wage credits shall be reported by the employer and credited to the individual in the manner prescribed by the department. With respect to initial claims filed for any week beginning on and after July 7, 1991, and before January 1, 2023, the maximum total amount of benefits payable to any eligible individual during any benefit period shall not exceed twenty-six (26) times the individual's weekly benefit, or twenty-eight percent (28%) of the individual's wage credits with respect to the individual's base period, whichever is less. If such maximum total amount of benefits is not a multiple of one dollar (\$1), it shall be computed to the next lower multiple of one dollar (\$1).

- (b) With respect to initial claims filed for any week beginning on and after January 1, 2023, the maximum total amount of benefits payable to any eligible individual during any benefit period shall not exceed:
  - (1) twelve (12) times the individual's weekly benefit if the state average unemployment rate is not more than five and five-tenths percent (5.5%);
  - (2) thirteen (13) times the individual's weekly benefit if the state average unemployment rate is greater than five and five-tenths percent (5.5%) but not more than six percent (6%);
  - (3) fourteen (14) times the individual's weekly benefit if the state average unemployment rate is greater than six percent (6%) but not more than six and five-tenths percent (6.5%);
  - (4) fifteen (15) times the individual's weekly benefit if the state average unemployment rate is greater than six and five-tenths percent (6.5%) but not more than seven percent (7%);
  - (5) sixteen (16) times the individual's weekly benefit if the state average unemployment rate is greater than seven percent (7%) but not more than seven and five-tenths percent (7.5%);
  - (6) seventeen (17) times the individual's weekly benefit if the state average unemployment rate is greater than seven and five-tenths percent (7.5%) but not more than eight percent (8%);



1	(7) eighteen (18) times the individual's weekly benefit if the
2	state average unemployment rate is greater than eight percent
3	(8%) but not more than eight and five-tenths percent (8.5%);
4	(8) nineteen (19) times the individual's weekly benefit if the
5	state average unemployment rate is greater than eight and
6	five-tenths percent (8.5%) but not more than nine percent
7	(9%); or
8	(9) twenty (20) times the individual's weekly benefit if the
9	state average unemployment rate is greater than nine percent
10	(9%).
11	(b) (c) Except as provided in subsection (d), (e), the total extended
12	benefit amount payable to any eligible individual with respect to the
13	individual's applicable benefit period shall be fifty percent (50%) of the
14	total amount of regular benefits (including dependents' allowances)
15	which were payable to the individual under this article in the applicable
16	benefit year, or thirteen (13) times the weekly benefit amount
17	(including dependents' allowances) which was payable to the individual
18	under this article for a week of total unemployment in the applicable
19	benefit year, whichever is the lesser amount.
20	(c) (d) This subsection applies to individuals who file a disaster
21	unemployment claim or a state unemployment insurance
22	reemployment assistance claim after June 1, 1990, and before June 2,
23	1991, or during another time specified in another state statute. An
24	individual is entitled to thirteen (13) weeks of additional benefits, as
25	originally determined, if:
26	(1) the individual has established:
27	(A) a disaster unemployment claim under the Stafford Disaster
28	Relief and Emergency Assistance Act; or
29	(B) a state unemployment insurance reemployment
30	assistance claim as a direct result of a major disaster;
31	(2) all regular benefits and all disaster unemployment assistance
32	benefits:
33	(A) have been exhausted by the individual; or
34	(B) are no longer payable to the individual due to the
35	expiration of the disaster assistance period; and
36	(3) the individual remains unemployed as a direct result of the
37	disaster.
38	(d) (e) For purposes of this subsection, "high unemployment period"
39	means a period during which an extended benefit period would be in
40	effect if IC 22-4-2-34(d)(1) were applied by substituting "eight percent
41	(8%)" for "six and five-tenths percent (6.5%)". Effective with respect

to weeks beginning in a high unemployment period, the total extended



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benefit amount payable to an eligible individual with respect to the applicable benefit year is equal to the least of the following amounts:

- (1) Eighty percent (80%) of the total amount of regular benefits that were payable to the eligible individual under this article in the applicable benefit year.
- (2) Twenty (20) times the weekly benefit amount that was payable to the eligible individual under this article for a week of total unemployment in the applicable benefit year.
- (3) Forty-six (46) times the weekly benefit amount that was payable to the eligible individual under this article for a week of total unemployment in the applicable benefit year, reduced by the regular unemployment compensation reemployment assistance benefits paid (or deemed paid) during the benefit year.

This subsection expires on the later of December 5, 2009, or the week ending four (4) weeks before the last week for which federal sharing is authorized by Section 2005(a) of Division B, Title II (the federal Assistance to Unemployed Workers and Struggling Families Act) of the federal American Recovery and Reinvestment Act of 2009 (P.L. 111-5).

- (e) (f) For purposes of this subsection, "high unemployment period" means a period during which an extended benefit period would be in effect if IC 22-4-2-34(n)(1) were applied by substituting "eight percent (8%)" for "six and one-half percent (6.5%)". Effective with respect to weeks of unemployment beginning after March 1, 2011, and ending on the later of December 10, 2011, or the week ending four (4) weeks before the last week for which federal sharing is authorized by Section 2005(a) of Division B, Title II (the federal Assistance to Unemployed and Struggling Families Act) of the federal American Recovery and Reinvestment Act of 2009 (P.L. 111-5), in a high unemployment period, the total extended benefit amount payable to an eligible individual with respect to the applicable benefit year is equal to the lesser of the following amounts:
  - (1) Eighty percent (80%) of the total amount of regular benefits that were payable to the eligible individual under this article in the applicable benefit year.
  - (2) Twenty (20) times the weekly benefit amount that was payable to the eligible individual under this article for a week of total unemployment in the applicable benefit year.

SECTION 41. IC 22-4-13-1, AS AMENDED BY P.L.34-2021, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 1. (a) Whenever an individual receives benefits or extended benefits to which the individual is not entitled



under this article or the unemployment insurance law of the United
States, the department shall establish that an overpayment has occurred
by issuing a determination of eligibility and shall establish the amount
of the overpayment. For an overpayment described in:

- (1) subsections (c) and (d), the department has four (4) years from the date of the department's discovery of the overpayment to send notification to the individual of possible overpayment; and
- (2) subsection (e), the department has four (4) years from the date of the overpayment to send notification to the individual of possible overpayment.
- (b) An individual described in subsection (a) is liable to repay the established amount of the overpayment.
  - (c) Any individual who knowingly:

- (1) fails to disclose amounts earned during any week in the individual's waiting period, benefit period, or extended benefit period;
- (2) fails, or causes another to fail, to disclose a material fact; or
- (3) falsifies, or causes another to falsify, a material fact; that would disqualify the individual for benefits, reduce the individual's benefits, or render the individual ineligible for benefits or extended benefits, and as a result thereof has received any amount as benefits to which the individual is not entitled under this article, shall be liable to repay such amount, with interest at the rate of one-half percent (0.5%) per month, to the department for the unemployment insurance reemployment assistance benefit fund or to have such amount deducted from any benefits otherwise payable to the individual under this article.
- (d) Any individual who fails to report wages received during a week in which benefits were paid or because of the subsequent receipt of income deductible from benefits which is allocable to the week or weeks for which benefits were paid and as a result is not entitled to such benefits under this article shall be liable to repay such amount to the department for the unemployment insurance reemployment assistance benefit fund or to have such amount deducted from any benefits otherwise payable to the individual under this article.
- (e) An individual who for any reason not described in subsection (c) or (d) has received any amount as benefits to which the individual is not entitled under this article is liable to repay that amount to the department for the unemployment insurance reemployment assistance benefit fund or to have that amount deducted from any benefits otherwise payable to the individual under this article.
  - (f) When benefits are paid to an individual who was eligible or



qualified to receive such payments, but when such payments are made because of the failure of representatives or employees of the department to transmit or communicate to such individual notice of suitable work offered, through the department, to such individual by an employing unit, then and in such cases, the individual shall not be required to repay or refund amounts so received, but such payments shall be deemed to be benefits improperly paid.

- (g) Where it is finally determined by a deputy, an administrative law judge, the review board, or a court of competent jurisdiction that an individual has received benefits to which the individual is not entitled under this article, the department shall relieve the affected employer's experience account of any benefit charges directly resulting from such overpayment, except as provided under IC 22-4-11-1.5. However, an employer's experience account will not be relieved of the charges resulting from an overpayment of benefits which has been created by a retroactive payment by such employer directly or indirectly to the claimant for a period during which the claimant claimed and was paid benefits unless the employer reports such payment by the end of the calendar quarter following the calendar quarter in which the payment was made or unless and until the overpayment has been collected. Those employers electing to make payments in lieu of contributions shall not have their account relieved as the result of any overpayment unless and until such overpayment has been repaid to the unemployment insurance reemployment assistance benefit fund.
- (h) Where any individual is liable to repay any amount to the department for the unemployment insurance reemployment assistance benefit fund for the restitution of benefits to which the individual is not entitled under this article, the amount due may be collectible without interest, except as otherwise provided in subsection (c), by civil action in the name of the state of Indiana, on relation of the department, which remedy by civil action shall be in addition to all other existing remedies and to the methods for collection provided in this article. The department must commence a civil action as described in this subsection not later than ten (10) years following the date the determination of eligibility becomes final, including the exhaustion of all appeals.
- (i) Liability for repayment of benefits paid to an individual (other than an individual employed by an employer electing to make payments in lieu of contributions) for any week may be waived upon the request of the individual if:
  - (1) the benefits were received by the individual without fault of the individual;



1	(2) the benefits were the result of payments made:
2	(A) during the pendency of an appeal before an administrative
3	law judge or the review board under IC 22-4-17 under which
4	the individual is determined to be ineligible for benefits; or
5	(B) because of an error by the employer or the department; and
6	(3) repayment would cause economic hardship to the individual.
7	SECTION 42. IC 22-4-13-1.1, AS AMENDED BY P.L.34-2021,
8	SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
9	JANUARY 1, 2023]: Sec. 1.1. (a) Notwithstanding any other
10	provisions of this article, if an individual knowingly:
11	(1) fails to disclose amounts earned during any week in the
12	individual's waiting period, benefit period, or extended benefit
13	period;
14	(2) fails, or causes another to fail, to disclose a material fact; or
15	(3) falsifies, or causes another to falsify, a material fact;
16	that would disqualify the individual for benefits, reduce the individual's
17	benefits, or render the individual ineligible for benefits or extended
18	benefits, the individual forfeits any wage credits earned, regardless of
19	whether benefits were paid, and any benefits or extended benefits that
20	might otherwise be payable to the individual for any week in which the
21	failure to disclose or falsification occurred.
22	(b) In addition to the wage credits and amounts forfeited under
23	subsection (a), an individual is subject to the following civil penalties
24	for each instance in which the individual knowingly fails to disclose or
25	falsifies any fact that if accurately reported to the department would
26	disqualify the individual for benefits, reduce the individual's benefits,
27	or render the individual ineligible for benefits or extended benefits:
28	(1) For the first instance, an amount equal to twenty-five percent
29	(25%) of the benefit overpayment.
30	(2) For the second instance, an amount equal to fifty percent
31	(50%) of the benefit overpayment.
32	(3) For the third and each subsequent instance, an amount equal
33	to one hundred percent (100%) of the benefit overpayment.
34	(c) The department's determination under this section constitutes an
35	initial determination under IC 22-4-17-2(a) and is subject to a hearing
36	and review under IC 22-4-17-3 through IC 22-4-17-15.
37	(d) Interest and civil penalties collected under this chapter shall be
38	deposited as follows:
39	(1) Fifteen percent (15%) of the amount collected shall be
40	deposited in the unemployment insurance reemployment
41	assistance benefit fund established under IC 22-4-26-1.
42	(2) The remainder of the amount collected shall be deposited in



1	the special employment and training services fund established
2	under IC 22-4-25-1.
3	SECTION 43. IC 22-4-13.3-8, AS AMENDED BY P.L.66-2018,
4	SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5	JANUARY 1, 2023]: Sec. 8. (a) An individual who receives a notice
6	under section 2 of this chapter may contest the withholding and assert
7	exemptions by requesting, in writing, not later than fifteen (15) days
8	after the date on the notice, an administrative hearing by an
9	administrative law judge of the department.
10	(b) An administrative hearing under this section may be conducted
11	in either of the following ways:
12	(1) As a written records or "paper" hearing conducted by review
13	of written materials and other records.
14	(2) As a telephone or in person hearing conducted by review of
15	written materials and testimony.
16	(c) An individual who contests an income withholding is entitled to:
17	(1) an opportunity to inspect and copy records relating to the
18	overpayment;
19	(2) an opportunity to enter into a written agreement with the
20	department to establish a schedule for repayment of the
21	overpayment; and
22	(3) an opportunity for an administrative hearing conducted by an
23	administrative law judge of the department.
24	(d) An individual may contest an income withholding on the
25	following grounds:
26	(1) That the existence, past due status, or the amount of the
27	overpayment is incorrect.
28	(2) That the amount withheld was incorrectly calculated.
29	(3) That the overpayment is unenforceable as a matter of law.
30	(e) The department is not required to provide more than one (1)
31	hearing based on the same grounds or objections. If:
32	(1) the department has already provided a hearing on the
33	existence or the amount of the overpayment; and
34	(2) the employee does not have new evidence concerning the
35	overpayment;
36	the department may not repeat the hearing on the existence or amount
37	of the overpayment.
38	(f) The department's evidence concerning the existence, past due
39	status, and amount of the overpayment is automatically admitted as
40	evidence in the administrative hearing and must be considered by the
41	administrative law judge.
42	(g) An individual who receives an adverse decision following an



administrative hearing under this section may submit, not later than fifteen (15) days after the date of the decision, a request in writing to the commissioner that the commissioner or the commissioner's designee review the decision in the manner prescribed by the department. If the commissioner appoints a designee to review the decision, the commissioner shall not appoint as a designee an employee of the department's unemployment insurance reemployment assistance program. The decision of the commissioner or the commissioner's designee under this subsection is final.

SECTION 44. IC 22-4-15-5, AS AMENDED BY P.L.86-2018, SECTION 190, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 5. Except as provided in IC 22-4-22, an individual shall be ineligible for waiting period or benefit rights: For any week with respect to which or a part of which the individual receives, is receiving, has received or is seeking unemployment or reemployment assistance benefits under an unemployment compensation law or reemployment assistance law of another state or of the United States: Provided, That this disqualification shall not apply if the appropriate agency of such other state or of the United States finally determines that the individual is not entitled to such employment benefits, including benefits to federal civilian employees and ex-servicemen pursuant to 5 U.S.C. Chapter 85.

SECTION 45. IC 22-4-17-2.5, AS AMENDED BY P.L.197-2016, SECTION 118, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 2.5. (a) When an individual files an initial claim, the individual shall be advised of the following:

- (1) Unemployment Reemployment assistance compensation is subject to federal, state, and local income taxes.
- (2) Requirements exist concerning estimated tax payments.
- (3) The individual may elect to have income taxes withheld from the individual's payment of unemployment reemployment assistance compensation. If an election is made, the department shall withhold federal income tax at the applicable rate provided in the Internal Revenue Code.
- (4) After December 31, 2011, the individual may elect to have state adjusted gross income tax imposed under IC 6-3 and the local income tax imposed under IC 6-3.6 deducted and withheld from the individual's payment of unemployment reemployment assistance compensation. If an election is made, the department shall withhold state adjusted gross income tax imposed under IC 6-3 and the local income tax imposed under IC 6-3.6 at the applicable rate prescribed in withholding instructions issued by



(5) An individual is allowed to change an election made under

the department of state revenue.

3	this section.
4	(b) Money withheld from unemployment reemployment assistance
5	compensation under this section shall remain in the unemployment
6	reemployment assistance fund until transferred to the federal taxing
7	authority or the state (as appropriate) for payment of income taxes.
8	(c) The commissioner shall follow all procedures of the United
9	States Department of Labor, the Internal Revenue Service, and the
10	department of state revenue concerning the withholding of income
11	taxes.
12	(d) Money shall be deducted and withheld in accordance with the
13	priorities established in regulations developed by the commissioner.
14	SECTION 46. IC 22-4-17-4, AS AMENDED BY P.L.175-2009,
15	SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
16	JANUARY 1, 2023]: Sec. 4. (a) The department shall employ one (1)
17	or more administrative law judges to hear and decide disputed claims.
18	Administrative law judges employed under this section are not subject
19	to IC 4-21.5 or any other statute regulating administrative law judges,
20	unless specifically provided.
21	(b) The department shall provide at least annually to all
22	administrative law judges, review board members, and other
23	individuals who adjudicate claims training concerning:
24	(1) unemployment reemployment assistance compensation law;
25	(2) rules for the conduct of hearings and appeals; and
26	(3) rules of conduct for administrative law judges, review board
27	members, and other individuals who adjudicate claims during a
28	hearing or other adjudicative process.
29	(c) The department regularly shall monitor the hearings and
30	decisions of its administrative law judges, review board members, and
31	other individuals who adjudicate claims to ensure that the hearings and
32	decisions strictly comply with the law and the rules described in
33	subsection (b).
34	(d) An individual who does not strictly comply with the law and the
35	rules described in subsection (b), including the rules of conduct for
36	administrative law judges, review board members, and other
37	individuals who adjudicate claims during a hearing or other
38	adjudicative process, is subject to disciplinary action by the
39	department, up to and including suspension from or termination of
40	employment.
41	SECTION 47. IC 22-4-18-1, AS AMENDED BY P.L.177-2017,
42	SECTION 1 IS AMENDED TO READ AS FOLLOWS (FEFECTIVE



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1	JANUARY 1, 2023]: Sec. 1. (a) There is created a department under
2	IC 22-4.1-2-1 which shall be known as the department of workforce
3	development.
4	(b) The department of workforce development may do the
5	following:
6	(1) Administer the unemployment insurance reemployment
7	assistance program.
8	(2) Enter into agreements with the United States government that
9	may be required as a condition of obtaining federal funds related
10	to activities of the department under this article.
11	(3) Enter into contracts or agreements and cooperate with local
12	governmental units or corporations, including profit or nonprofit
13	corporations, or combinations of units and corporations to carry
14	out the duties of the department imposed by this article, including
15	contracts for the delegation of the department's administrative,
16	monitoring, and program responsibilities and duties set forth in
17	this article.
18	(c) The payment of unemployment insurance reemployment
19	<b>assistance</b> benefits must be made in accordance with 26 U.S.C. 3304.
20	(d) The department of workforce development may do all acts and
21	things necessary or proper to carry out the powers expressly granted
22	under this article, including the adoption of rules under IC 4-22-2.
23	(e) The department of workforce development may not charge any
24	claimant for benefits for providing services under this article, except as
25	provided in IC 22-4-17-12.
26	(f) The department of workforce development shall do the
27	following:
28	(1) Submit a report to the general assembly in an electronic
29	format under IC 5-14-6 and to the governor before December 1 of
30	each year concerning the status of the unemployment
31	reemployment assistance compensation system, including the
32	following:
33	(A) Recommendations for maintaining the solvency of the
34	unemployment insurance reemployment assistance benefit
35	fund established under IC 22-4-26-1.
36	(B) Information regarding expenditures from the special
37	employment and training services fund.
38	(C) Information regarding money released under
39	IC 22-4-25-1(c).
40	(2) Make a presentation before November 1 of each year to the
41	interim study committee on employment and labor (established
42	under IC 2-5-1.3-4) concerning the status of the unemployment



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1	reemployment assistance compensation system, including the
2	following:
3	(A) Recommendations for maintaining the solvency of the
4	unemployment insurance reemployment assistance benefit
5	fund established under IC 22-4-26-1.
6	(B) Information regarding expenditures from the special
7	employment and training services fund.
8	(C) Information regarding money released under
9	IC 22-4-25-1(c).
10	(D) Any other information requested by the interim study
11	committee on employment and labor.
12	(g) In addition to the duties prescribed in subsections (a) through (f),
13	the department of workforce development shall establish, implement,
14	and maintain a training program in the nature and dynamics of
15	domestic and family violence for training of all employees of the
16	department who interact with a claimant for benefits to determine
17	whether the claim of the individual for unemployment reemployment
18	assistance benefits is valid and to determine that employment
19	separations stemming from domestic or family violence are reliably
20	screened, identified, and adjudicated and that victims of domestic or
21	family violence are able to take advantage of the full range of job
22	services provided by the department. The training presenters shall
23	include domestic violence experts with expertise in the delivery of

SECTION 48. IC 22-4-18-4, AS AMENDED BY P.L.175-2009, SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 4. The department of workforce development established under IC 22-4.1-2-1 shall administer job training and placement services and unemployment insurance. reemployment assistance.

direct services to victims of domestic violence, including using the staff

of shelters for battered women in the presentation of the training. The

initial training shall consist of instruction of not less than six (6) hours.

Refresher training shall be required annually and shall consist of

instruction of not less than three (3) hours.

SECTION 49. IC 22-4-18-4.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 4.5. (a) Before March 1 of each year, the department shall determine the number of claims filed, the number of individuals entitled to receive unemployment reemployment assistance benefits under this article, and the amount of benefits charged to the fund for those individuals who qualified for benefits due to:

(1) discharge; or

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- (2) leaving employment; for circumstances resulting from domestic or family violence.
- (b) The department shall submit its determination from the prior calendar year to the legislative council before June 30 of each year.

SECTION 50. IC 22-4-19-1, AS AMENDED BY P.L.171-2016, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 1. The department shall have the power and authority to adopt, amend, or rescind such rules and regulations to employ such persons, make such expenditures, require such reports, make such investigations and take such other action as it may deem necessary or suitable for the proper administration of this article. All rules and regulations issued under the provisions of this article shall be effective upon publication in the manner hereinafter provided and shall have the force and effect of law. The department may prescribe the extent, if any, to which any rule or regulation so issued or legal interpretation of this article shall be with or without retroactive effect. Whenever the department believes that a change in contribution or benefit rates will become necessary to protect the solvency of the unemployment insurance reemployment assistance benefit fund, the department shall promptly so inform the governor and the general assembly, and make recommendations with respect thereto.

SECTION 51. IC 22-4-21-4, AS AMENDED BY P.L.171-2016, SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 4. The department may afford reasonable cooperation with every agency of the United States of America, or with any state charged with the administration of any unemployment compensation law **or reemployment assistance law.** 

SECTION 52. IC 22-4-22-1, AS AMENDED BY P.L.171-2016, SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 1. The department shall enter into arrangements with the appropriate agencies of other states or jurisdictions or the United States of America whereby individuals performing services in this and other states or jurisdictions for a single employing unit under circumstances not specifically provided for in IC 22-4-8-2(b), or under similar provisions in the unemployment compensation laws **or reemployment assistance compensation laws** of such other states or jurisdictions, shall be deemed to be employment performed entirely within this state or within one (1) of such other states or jurisdictions, and whereby potential rights to benefits accumulated under the unemployment compensation laws **or reemployment assistance compensation laws** of several states or jurisdictions, or under such a law of the United States of America, or



both, may constitute the basis for the payment of benefits through a single appropriate agency under the terms which the department finds will be fair and reasonable to all affected interests and will not result in substantial loss to the fund.

SECTION 53. IC 22-4-22-3, AS AMENDED BY P.L.108-2006, SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 3. The commissioner is authorized to enter into reciprocal agreements with the proper agencies under the laws of other states or jurisdictions or of the United States, which agreements shall become effective after filing with the secretary of state in accordance with rules adopted by the department under IC 4-22-2, by the terms of which agreements:

- (1) potential rights to benefits accumulated under the unemployment compensation laws **or reemployment assistance laws** of one (1) or more states or jurisdictions or of the United States, or both, may constitute the basis for the payment of benefits through a single appropriate agency under terms which the commissioner finds will be fair and reasonable to all affected interests and which will not result in any substantial loss to the fund; and
- (2) wages or services in employment subject to an unemployment compensation law or reemployment assistance law of another state or of the United States shall be deemed to be wages in employment for employers for the purpose of determining an individual's rights to unemployment compensation reemployment assistance benefits under this article, and wages in employment for employers as defined in this article shall be deemed to be wages or services on the basis of which unemployment compensation or reemployment assistance compensation under the law of another state or of the United States is payable, but no such arrangement shall be entered into unless it contains provisions for reimbursements to the unemployment insurance reemployment assistance benefit fund for such of the unemployment reemployment assistance compensation benefits paid under this part upon the basis of such wages or services, and provisions for reimbursements from the unemployment insurance reemployment assistance benefit fund for such of the compensation paid under such other law upon the basis of wages for employment as defined in this article as the commissioner finds will be fair and reasonable to all affected interests.

SECTION 54. IC 22-4-22-4, AS AMENDED BY P.L.171-2016,



SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 4. The department is authorized to enter into reciprocal agreements with the agencies of other states or jurisdictions administering unemployment compensation laws **or reemployment** assistance compensation laws whereby the department and such other agencies or jurisdictions may act as agents for each other for the purpose of accepting contributions on each other's behalf. Such contributions upon remittance to the state or jurisdiction on whose behalf such contributions were received, shall be deemed contributions required and paid into the unemployment compensation fund **or the reemployment assistance benefit fund** of such state or jurisdiction as of the date received by the agent, state or jurisdiction.

SECTION 55. IC 22-4-22-5, AS AMENDED BY P.L.171-2016, SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 5. In order that the administration of this article and the unemployment insurance laws or reemployment assistance laws of other states or jurisdictions or of the United States of America will be promoted by cooperation between this state and such other states or jurisdictions or the appropriate agencies of the United States in exchanging services and making available facilities and information, the department is authorized to make such investigations, secure and transmit such information, make available such services and facilities, and exercise such of the other powers provided in this article with respect to the administration of this article as deemed necessary or appropriate to facilitate the administration of any unemployment insurance law or reemployment assistance law and in like manner to accept and utilize information, services, and facilities made available to this state by the agency or jurisdiction charged with the administration of any such other unemployment insurance law or reemployment assistance law.

SECTION 56. IC 22-4-24-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 1. (a) There is created in the state treasury a special fund to be known as the employment and training services administration fund. All money which is deposited or paid into this fund is hereby appropriated and made available to the department. All money in this fund shall be expended for the purpose and in the amounts found necessary by the Secretary of Labor for the proper and efficient administration of this article and for no other purpose whatsoever. The fund shall consist of all money appropriated by this state and all money received from the United States, any agency thereof, or from any other source for such defined purposes. Money received from the railroad retirement board



as compensation for services or facilities supplied to said board shall be paid into this fund on the same basis as expenditures are made for such services or facilities from such fund. All money in this fund shall be deposited, administered, and disbursed in the same manner and under the same conditions and requirements as is provided by law for other special funds in the state treasury. Any balances in this fund shall not lapse at any time but shall be continuously available to the department for expenditure consistent with this article.

(b) Notwithstanding any provision of this section, all money requisitioned and deposited in this fund pursuant to IC 22-4-26-5 shall remain part of the unemployment insurance reemployment assistance benefit fund and shall be used only in accordance with the conditions specified in IC 22-4-26-5.

SECTION 57. IC 22-4-25-1, AS AMENDED BY P.L.165-2021, SECTION 183, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 1. (a) There is created in the state treasury a special fund to be known as the special employment and training services fund. All interest on delinquent contributions and penalties collected under this article, together with any voluntary contributions tendered as a contribution to this fund, shall be paid into this fund. The money shall not be expended or available for expenditure in any manner which would permit their substitution for (or a corresponding reduction in) federal funds which would in the absence of the money be available to finance expenditures for the administration of this article, but nothing in this section shall prevent the money from being used as a revolving fund to cover expenditures necessary and proper under the law for which federal funds have been duly requested but not yet received, subject to the charging of expenditures against the funds when received. The money in this fund shall be used by the department for the payment of refunds of interest on delinquent contributions and penalties so collected, for the payment of costs of administration which are found not to have been properly and validly chargeable against federal grants or other funds received for or in the employment and training services administration fund, on and after July 1, 1945. The money shall be available either to satisfy the obligations incurred by the department directly, or by transfer by the department of the required amount from the special employment and training services fund to the employment and training services administration fund. The department shall order the transfer of the funds or the payment of any obligation or expenditure and the funds shall be paid by the treasurer of state on requisition drawn by the department and certified by the commissioner. The money in this fund



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is specifically made available to replace within a reasonable time any money received by this state pursuant to 42 U.S.C. 502, as amended, which, because of any action or contingency, has been lost or has been expended for purposes other than or in amounts in excess of those approved by the United States Department of Labor. The money in this fund shall be continuously available to the department for expenditures in accordance with the provisions of this section and for the prevention, detection, and recovery of delinquent contributions, penalties, and improper benefit payments, and shall not lapse at any time or be transferred to any other fund, except as provided in this article. Except as provided in subsection (e), after making the grants required under subsection (c), the department may expend an amount not to exceed eleven million five hundred thousand dollars (\$11,500,000) in a state fiscal year for the purpose of prevention, detection, and recovery of delinquent contributions, penalties, and improper benefit payments, unless an additional amount is approved by the budget committee. Nothing in this section shall be construed to limit, alter, or amend the liability of the state assumed and created by IC 22-4-28, or to change the procedure prescribed in IC 22-4-28 for the satisfaction of the liability, except to the extent that the liability may be satisfied by and out of the funds of the special employment and training services fund created by this section. Each state fiscal year, the commissioner shall make the training grants required under subsection (c) before amounts are expended from the fund in accordance with this section for any other purpose.

- (b) If on December 31 the balance in the special employment and training services fund exceeds eleven million five hundred thousand dollars (\$11,500,000), the department shall order, not later than thirty (30) days after December 31, payment of the amount that exceeds eleven million five hundred thousand dollars (\$11,500,000) into the unemployment insurance reemployment assistance benefit fund.
- (c) Subject to the availability of funds, on July 1 each year the commissioner shall release the following amounts before expenditures are made in accordance with this section for any other purpose:
  - (1) Four million dollars (\$4,000,000) to the state educational institution established under IC 21-25-2-1 for training provided to participants in apprenticeship programs approved by the United States Department of Labor, Bureau of Apprenticeship and Training.
  - (2) Four million dollars (\$4,000,000) to the state educational institution instituted and incorporated under IC 21-22-2-1 for training provided to participants in joint labor and management



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1	apprenticeship programs approved by the United States
2	Department of Labor, Bureau of Apprenticeship and Training.
3	(3) Two hundred fifty thousand dollars (\$250,000) for
4	journeyman upgrade training to each of the state educational
5	institutions described in subdivisions (1) and (2).
6	(4) Four hundred thousand dollars (\$400,000) annually for
7	training and counseling assistance:
8	(A) provided by Hometown Plans under 41 CFR 60-4.5; and
9	(B) approved by the United States Department of Labor,
10	Bureau of Apprenticeship and Training;
11	to individuals who have been unemployed for at least four (4)
12	weeks or whose annual income is less than twenty thousand
13	dollars (\$20,000).
14	(5) Three hundred thousand dollars (\$300,000) annually for
15	training and counseling assistance provided by the state
16	institution established under IC 21-25-2-1 to individuals who
17	have been unemployed for at least four (4) weeks or whose annual
18	income is less than twenty thousand dollars (\$20,000) for the
19	purpose of enabling those individuals to apply for admission to
20	apprenticeship programs offered by providers approved by the
21	United States Department of Labor, Bureau of Apprenticeship and
22	Training.
23	(d) Each state educational institution described in subsection (c) is
24	entitled to keep ten percent (10%) of the funds released under
25	subsection (c) for the payment of costs of administering the funds. On
26	each June 30 following the release of the funds, any funds released
27	under subsection (c) not used by the state educational institutions under
28	subsection (c) shall be returned to the special employment and training
29	services fund.
30	SECTION 58. IC 22-4-26-1, AS AMENDED BY P.L.171-2016,
31	SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
32	JANUARY 1, 2023]: Sec. 1. There is established a special fund to be
33	known as the unemployment insurance reemployment assistance
34	benefit fund which shall be administered separate and apart from all
35	public money or funds of the state. This fund shall consist of:
36	(1) all contributions, all payments in lieu of contributions, all
37	money received from the federal government as reimbursements
38	pursuant to section 204 of the Federal-State Extended
39	Compensation Act of 1970, and all money paid into and received
40	by it as provided in this article;
41	(2) any property or securities and the earnings thereof acquired
42	through the use of money belonging to the fund;



- (3) all other money received for the fund from any other source;
- (4) all money credited to this state's account in the unemployment trust fund pursuant to 42 U.S.C. 1103, as amended; and
- (5) interest earned from all money in the fund.

Subject to the provisions of this article, the department is vested with full power, authority, and jurisdiction over the fund, including all money and property or securities belonging thereto, and may perform any and all acts whether or not specifically designated in this article which are necessary or convenient in the administration thereof consistent with the provisions of this article and the Depository Act. The money in this fund shall be used only for the payment of unemployment compensation reemployment assistance benefits.

SECTION 59. IC 22-4-26-2, AS AMENDED BY P.L.108-2006, SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 2. The fund shall be administered exclusively for the purpose of this article, and money withdrawn therefrom, except for deposit in the unemployment insurance reemployment assistance benefit fund and for refund, as provided in this article, and except for amounts credited to the account of this state pursuant to 42 U.S.C. 1103, as amended, which shall be used exclusively as provided in section 5 of this chapter, shall be used solely for the payment of benefits. Payment of benefits and refunds shall be made in accordance with the rules prescribed by the department consistent with the provisions of this article. Withdrawals from the fund except as provided in section 5 of this chapter shall not be subject to any provisions of law requiring specific appropriations or other formal release by state officers of money in their custody.

SECTION 60. IC 22-4-26-3, AS AMENDED BY P.L.122-2019, SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 3. The treasurer of state shall be ex officio treasurer and custodian of the fund and shall administer the fund in accordance with the provisions of this article and the directions of the commissioner. All contributions provided for in this article shall be paid to and collected by the department. All contributions and other money payable to the fund as provided in this article upon receipt by the department shall be paid to and deposited in a separate clearing account for the exclusive benefit of the unemployment insurance reemployment assistance benefit fund. The commissioner shall forward the money and deposit it, together with any money earned while in the treasurer's custody and any other money received by the treasurer for the payment of benefits from any source other than the unemployment trust fund, with the Secretary of the Treasury of the



United States of America to the credit of the unemployment trust fund. All money belonging to the unemployment insurance reemployment assistance benefit fund and not otherwise deposited, invested, or paid over pursuant to the provisions of this article may be deposited by the treasurer of state under the direction of the commissioner in any banks or public depositories in which general funds of the state may be deposited, but no public deposit insurance charge or premium shall be paid out of money in the unemployment insurance reemployment assistance benefit fund, any other provisions of law to the contrary notwithstanding. The treasurer of state shall, if required by the Social Security Administration, give a separate bond conditioned upon the faithful performance of the treasurer's duties as custodian of the fund in an amount and with such sureties as shall be fixed and approved by the governor. Premiums for the bond shall be paid as provided in IC 22-4-24.

SECTION 61. IC 22-4-26-5, AS AMENDED BY P.L.205-2013, SECTION 337, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 5. (a) Money credited to the account of this state in the unemployment trust fund by the Secretary of the Treasury of the United States pursuant to 42 U.S.C. 1103, as amended, may be requisitioned and used for the payment of expenses incurred for the administration of this article and public employment offices pursuant to a specific appropriation by the general assembly, provided that the expenses are incurred and the money is requisitioned after the enactment of an appropriation statute which:

- (1) specifies the purposes for which such money is appropriated and the amounts appropriated therefor;
- (2) except as provided in subsection (i), limits the period within which such money may be obligated to a period ending not more than two (2) years after the date of the enactment of the appropriation statute; and
- (3) limits the total amount which may be obligated during a twelve (12) month period beginning on July 1 and ending on the next June 30 to an amount which does not exceed the amount by which:
  - (A) the aggregate of the amounts credited to the account of this state pursuant to 42 U.S.C. 1103, as amended, during such twelve (12) month period and the twenty-four (24) preceding twelve (12) month periods; exceeds
  - (B) the aggregate of the amounts obligated by this state pursuant to this section and amounts paid out for benefits and charged against the amounts credited to the account of this



state during such twenty-five (25) twelve (12) month periods.

- (b) For the purposes of this section, amounts obligated by this state during any such twelve (12) month period shall be charged against equivalent amounts which were first credited and which have not previously been so charged, except that no amount obligated for administration of this article and public employment offices during any such twelve (12) month period may be charged against any amount credited during such twelve (12) month period earlier than the fourteenth preceding such twelve (12) month period.
- (c) Amounts credited to the account of this state pursuant to 42 U.S.C. 1103, as amended, may not be obligated except for the payment of cash benefits to individuals with respect to their unemployment and for the payment of expenses incurred for the administration of this article and public employment offices pursuant to this section.
- (d) Money appropriated as provided in this section for the payment of expenses incurred for the administration of this article and public employment offices pursuant to this section shall be requisitioned as needed for payment of obligations incurred under such appropriation and upon requisition shall be deposited in the employment and training services administration fund but, until expended, shall remain a part of the unemployment insurance reemployment assistance benefit fund. The commissioner shall maintain a separate record of the deposit, obligation, expenditure, and return of funds so deposited. If any money so deposited is for any reason not to be expended for the purpose for which it was appropriated, or if it remains unexpended at the end of the period specified by the statute appropriating such money, it shall be withdrawn and returned to the Secretary of the Treasury of the United States for credit to this state's account in the unemployment trust fund.
- (e) There is appropriated out of the funds made available to Indiana under Section 903 of the Social Security Act, as amended by Section 209 of the Temporary Extended Unemployment Compensation Act of 2002 (which is Title II of the federal Jobs Creation and Worker Assistance Act of 2002, Pub.L107-147), seventy-two million two hundred thousand dollars (\$72,200,000) to the department of workforce development. Unencumbered money at the end of a state fiscal year does not revert to the state general fund.
- (f) Money appropriated under subsection (e) is subject to the requirements of IC 22-4-37-1.
- (g) Money appropriated under subsection (e) may be used only for the following purposes:
  - (1) The administration of the Unemployment Insurance (UI) program and the Wagner Peyser public employment office



1	program.
2	(2) Acquiring land and erecting buildings for the use of the
3	department of workforce development.
4	(3) Improvements, facilities, paving, landscaping, and equipment
5	repair and maintenance that may be required by the department of
6	workforce development.
7	(h) In accordance with the requirements of subsection (g), the
8	department of workforce development may allocate up to the following
9	amounts from the amount described in subsection (e) for the following
10	purposes:
11	(1) Thirty-nine million two hundred thousand dollars
12	(\$39,200,000) to be used for the modernization of the
13	Unemployment Insurance (UI) system beginning July 1, 2003,
14	and ending June 30, 2013.
15	(2) For:
16	(A) the state fiscal year beginning after June 30, 2003, and
17	ending before July 1, 2004, five million dollars (\$5,000,000);
18	(B) the state fiscal year beginning after June 30, 2004, and
19	ending before July 1, 2005, five million dollars (\$5,000,000);
20	(C) the state fiscal year beginning after June 30, 2005, and
21	ending before July 1, 2006, five million dollars (\$5,000,000);
22	(D) the state fiscal year beginning after June 30, 2006, and
23	ending before July 1, 2007, five million dollars (\$5,000,000);
24	(E) the state fiscal year beginning after June 30, 2007, and
25	ending before July 1, 2008, five million dollars (\$5,000,000);
26	and
27	(F) state fiscal years beginning after June 30, 2008, and ending
28	before July 1, 2012, the unused part of any amount allocated
29	in any year for any purpose under this subsection;
30	for the JOBS proposal to meet the workforce needs of Indiana
31	employers in high wage, high skill, high demand occupations.
32	(3) For:
33	(A) the state fiscal year beginning after June 30, 2003, and
34	ending before July 1, 2004, four million dollars (\$4,000,000);
35	and
36	(B) the state fiscal year beginning after June 30, 2004, and
37	ending before July 1, 2005, four million dollars (\$4,000,000);
38	to be used by the workforce investment boards in the
39	administration of Indiana's public employment offices.
40	(i) The amount appropriated under subsection (e) for the payment
41	of expenses incurred in the administration of this article and public

employment is not required to be obligated within the two (2) year



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period described in subsection (a)(2).

SECTION 62. IC 22-4-27-1, AS AMENDED BY P.L.136-2018, SECTION 115, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 1. The provisions of IC 22-4-26-1, IC 22-4-26-2, IC 22-4-26-3, and IC 22-4-26-4, to the extent that they relate to the unemployment trust fund, shall be operative only so long as such unemployment trust fund continues to exist and so long as the Secretary of the Treasury of the United States continues to maintain for this state a separate book account of all funds deposited in the unemployment trust fund by the state for benefit purposes, together with the state's proportionate share of the earnings of such unemployment trust fund, from which no other state is permitted to make withdrawals. If and when such unemployment trust fund ceases to exist or such separate book account is no longer maintained, all money, properties, or securities in the unemployment trust fund belonging to the unemployment insurance reemployment assistance benefit fund of this state shall be transferred to the treasurer of the unemployment insurance reemployment assistance benefit fund who shall hold, invest, transfer, sell, deposit, and release such money, properties, or securities in a manner approved by the department in accordance with the provisions of this article. The money shall be invested in the following readily marketable classes of securities:

- (1) Bonds or other interest bearing obligations of the United States.
- (2) Any bonds guaranteed as to principal and interest by the United States government.

The treasurer of state shall dispose of securities or other properties belonging to the unemployment insurance reemployment assistance benefit fund under the direction of the commissioner.

SECTION 63. IC 22-4-29-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 8. (a) If the clerk fails to record the warrant and issue the same to the department within five (5) days after it has been received by the clerk as herein provided, the clerk shall forfeit to the state for each such failure the sum of twenty dollars (\$20), which shall be deposited in the unemployment insurance reemployment assistance benefit fund.

- (b) Within one hundred twenty (120) days from the date of receipt of the warrant (or immediately after service if the warrant is fully satisfied or found to be wholly uncollectible) the sheriff shall return it to the department, together with the money collected, less fees and costs.
  - (c) "Costs" as referred to in this subsection includes the fees of the



clerk and sheriff as are specifically provided for and costs of storage, appraisal, publication, and other necessary and properly chargeable expenses incurred in the sale of property on execution. The costs herein specifically prescribed for the clerk and sheriff shall be as follows:

- (1) Clerk's fee of three dollars (\$3) to be charged on the warrant and paid to the clerk for recording the warrant.
- (2) Sheriff's fee of:

- (A) six dollars (\$6) to be charged on the warrant and paid to the sheriff in every instance in which the warrant has been duly and properly served and the schedules and affidavits hereinafter provided for have been executed and signed; or
- (B) ten dollars (\$10) for sale of property on execution or decree, including making a deed or certificate of sale, to be charged on the warrant.

SECTION 64. IC 22-4-29-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 9. (a) The fees and charges provided in section 8 of this chapter for the clerk and sheriff shall be the property of the clerk and sheriff, and, excepting additional payments to the sheriff provided for in this section, shall be the only fees and charges payable for their services relating to the warrants herein and shall be in lieu of all fees and charges provided for in other statutes for services relating to recording and serving of warrants and levying of executions, whether such other statutes relate to clerks, sheriffs, governmental units, or subdivisions thereof. Such costs shall be charged against the employing unit and collected from it by the sheriff.

- (b) In case the amount collected is sufficient to satisfy the entire amount of the warrant and all costs thereon, the sheriff shall retain an amount equal to ten percent (10%) of the assessment in addition to the fees provided in section 8 of this chapter. If such amount is not collected in full, the sheriff shall retain an amount equal to five percent (5%) of the amount collected.
- (c) However, in instances wherein the sheriff makes no collection upon a warrant and it has been returned to the department as uncollectible and the warrant is thereafter paid voluntarily in whole or in part by the employing unit to the clerk or to the department, the sheriff shall not be entitled to either of the payments mentioned in subsection (b), and the damages assessed in the warrant shall be deposited in the unemployment insurance reemployment assistance benefit fund.

SECTION 65. IC 22-4-32-4, AS AMENDED BY P.L.122-2019, SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



- JANUARY 1, 2023]: Sec. 4. (a) An employing unit shall have fifteen (15) calendar days, beginning on the date an initial determination is sent to the employing unit, within which to protest in writing an initial determination of the department with respect to section 1 of this chapter.
- (b) If a notice under this chapter is served through the United States Postal Service, three (3) days must be added to a period that commences upon service of notice.
- (c) The filing of a document with the unemployment insurance reemployment assistance appeals division is complete on the earliest of the following dates that apply to the filing:
  - (1) The date on which the document is delivered to the unemployment insurance reemployment assistance appeals division.
  - (2) The date of the postmark on the envelope containing the document if the document is mailed to the unemployment insurance reemployment assistance appeals division by the United States Postal Service.
  - (3) The date on which the document is deposited with a private carrier, as shown by a receipt issued by the carrier, if the document is sent to the unemployment insurance reemployment assistance appeals division by a private carrier.

SECTION 66. IC 22-4-35-1, AS AMENDED BY P.L.10-2019, SECTION 97, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 1. In any civil action to enforce the provisions of this article, the department, commissioner, state workforce innovation council (before its abolishment), unemployment insurance reemployment assistance review board, and the state may be represented by any qualified attorney who is a regular salaried employee of the department and is designated by it for this purpose or, at the director's request, by the attorney general of the state. In case the governor designates special counsel to defend, on behalf of the state, the validity of this article, the expenses and compensation of such special counsel and of any experts employed by the commissioner in connection with such proceedings may be charged to the employment and training services administration fund.

SECTION 67. IC 22-4-36-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 1. Benefits shall be deemed to be due and payable under this article only to the extent provided in this article and to the extent that money is available therefor to the credit of the unemployment insurance reemployment assistance benefit fund, and neither the state nor the department shall



be liable for any amount in excess of such sums.

SECTION 68. IC 22-4-37-3, AS AMENDED BY P.L.175-2009, SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 3. (a) Should:

- (1) the Congress of the United States amend, repeal, or authorize the implementation of a demonstration project under 29 U.S.C. 49 et seq., 26 U.S.C. 3301 through 3311, 42 U.S.C. 301 et seq., or 26 U.S.C. 3101 through 3504, or any statute or statutes supplemental to or in lieu thereof or any part or parts of said statutes, or should any or all of said statutes or any part or parts thereof be held invalid, to the end and with such effect that appropriations of funds by the said Congress and grants thereof to the state for the payment of costs of administration of the department are or no longer shall be available for such purposes;
- (2) the primary responsibility for the administration of 26 U.S.C. 3301 through 26 U.S.C. 3311 be transferred to the state as a demonstration project authorized by Congress; or
- (3) employers in Indiana subject to the payment of tax under 26 U.S.C. 3301 through 3311 be granted full credit upon such tax for contributions or taxes paid to the department;

then, beginning with the effective date of such change in liability for payment of such federal tax and for each year thereafter, the normal contribution rate under this article shall be established by the department and may not exceed three and one-half percent (3.5%) per year of each employer's payroll subject to contribution. With respect to each employer having a rate of contribution for such year pursuant to terms of IC 22-4-11-2(b)(2)(A), IC 22-4-11-2(b)(2)(B), IC 22-4-11-2(c), IC 22-4-11-3, IC 22-4-11-3.3, IC 22-4-11-3.5, and IC 22-4-11.5, to the rate of contribution, as determined for such year in which such change occurs, shall be added not more than eight-tenths percent (0.8%) as prescribed by the department.

(b) The amount of the excess of tax for which such employer is or may become liable by reason of this section over the amount which such employer would pay or become liable for except for the provisions of this section, together with any interest or earnings thereon, shall be paid and transferred into the employment and training services administration fund to be disbursed and paid out under the same conditions and for the same purposes as is other money provided to be paid into such fund. If the commissioner shall determine that as of January 1 of any year there is an excess in said fund over the money and funds required to be disbursed therefrom for the purposes thereof for such year, then and in such cases an amount equal to such excess,



1	as determined by the commissioner, shall be transferred to and become
2	part of the <del>unemployment insurance</del> reemployment assistance benefit
3	fund, and such funds shall be deemed to be and are hereby appropriated
4	for the purposes set out in this section.
5	SECTION 69. IC 22-4-39-1 IS AMENDED TO READ AS
6	FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 1. As used in this
7	chapter:
8	(1) "Child support obligations" includes only obligations which
9	are being enforced pursuant to a plan described in Section 454 or
10	the Social Security Act which has been approved by the Secretary
11	of Health and Human Services under Title IV-D of the Socia
12	Security Act.
13	(2) "Legal process" means a writ, an order, a summons, or other
14	process in the nature of garnishment that is issued by:
15	(A) a court with jurisdiction in a state, territory, or possession
16	of the United States;
17	(B) a court with jurisdiction in a foreign country with which
18	the United States has entered into an agreement that requires
19	the United States to honor the process; or
20	(C) an authorized official acting under an order of a court with
21	jurisdiction or under state or local law.
22	(3) "Reemployment assistance compensation" means any
23	compensation payable under this article (including amounts
24	payable by the department pursuant to an agreement under
25	any federal law providing for compensation, assistance, or
26	allowances with respect to unemployment).
27	(3) (4) "State or local child support enforcement agency" means
28	any agency of any state or a political subdivision of the state
29	operating pursuant to a plan described in subdivision (1).
30	(4) "Unemployment compensation" means any compensation
31	payable under this article (including amounts payable by the
32	department pursuant to an agreement under any federal law
33	providing for compensation, assistance, or allowances with
34	respect to unemployment).
35	SECTION 70. IC 22-4-39-3, AS AMENDED BY P.L.150-2018
36	SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
37	JANUARY 1, 2023]: Sec. 3. The department shall deduct and withhold
38	from any unemployment reemployment assistance compensation
39	payable to an individual that owes child support obligations the amoun
40	specified by the state or local child support enforcement agency to the
41	department to be deducted and withheld.

SECTION 71. IC 22-4-39-4 IS AMENDED TO READ AS



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- FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 4. (a) Any amount deducted and withheld under section 3 of this chapter shall be paid by the department to the appropriate state or local child support enforcement agency.
- (b) Any amount deducted and withheld under section 3 of this chapter shall for all purposes be treated as if it were paid to the individual as unemployment reemployment assistance compensation and paid by the individual to the state or local child support enforcement agency as a payment on the individual's child support obligations.

SECTION 72. IC 22-4-39.5-3, AS ADDED BY P.L.171-2011, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 3. (a) The department may file a civil action to obtain reimbursement of amounts paid by the department as unemployment insurance reemployment assistance benefits from an employer that has knowingly employed an unauthorized alien.

- (b) The action must be filed in the county in which the employer employed the unauthorized alien.
- (c) In determining whether an individual is an unauthorized alien for purposes of this chapter, a court may consider only the federal government's verification or status information under 8 U.S.C. 1373(c).
- (d) After holding a hearing and making a finding that the employer knowingly employed an unauthorized alien, the court shall award the following to the department:
  - (1) The reimbursement of unemployment insurance reemployment assistance benefits paid by the department computed using the salary of the position held by the unauthorized alien during the period the unauthorized alien was employed by the employer.
  - (2) Reasonable costs and attorney's fees.
- (e) The department shall deposit the reimbursement awarded under subsection (d)(1) in the unemployment insurance reemployment assistance benefit fund established by IC 22-4-26-1.

SECTION 73. IC 22-4.1-2-2, AS AMENDED BY P.L.152-2018, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 2. The department includes the unemployment insurance reemployment assistance review board.

SECTION 74. IC 22-4.1-3-4, AS AMENDED BY P.L.234-2007, SECTION 145, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 4. Funds necessary to support the operating costs of the department of workforce development beyond those approved and appropriated by the United States Congress



or approved by federal agencies for the operation of the department and
specifically authorized by other provisions of IC 22-4:

- (1) must be specifically appropriated from the state general fund for this purpose; and
- (2) may not be derived from other state or federal funds directed for unemployment insurance reemployment assistance programs under IC 22-4, including funds under the Wagner-Peyser Act (29 U.S.C. 49 et seq.), any other grants or funds that are passed through for job training programs, the Carl D. Perkins Vocational and Applied Technology Act (20 U.S.C. 2301 et seq.), and any other grant or funds for career and technical education.

SECTION 75. IC 22-4.1-23-2, AS AMENDED BY P.L.149-2016, SECTION 65, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 2. (a) All money received by the state under 29 U.S.C. 49 et seq. and 38 U.S.C. 4100 through 4114 shall be paid into the employment and training services administration fund.

- (b) The money described in subsection (a) is available to the department to be expended as provided by this section and by 29 U.S.C. 49 et seq. and 38 U.S.C. 4100 through 4114.
- (c) For the purpose of establishing and maintaining free public employment and training offices, the department is authorized to enter into agreements with:
  - (1) the United States Railroad Retirement Board;
  - (2) any agency of the United States charged with the administration of an unemployment compensation law or reemployment assistance law;
  - (3) any political subdivision; or
  - (4) any private, nonprofit organization.
- (d) As a part of an agreement described in subsection (c), the department may accept money, services, or facilities as a contribution to the employment and training services administration fund.
- (e) The general assembly shall appropriate and make available to the department annually an amount sufficient to ensure the state receives its full share of funds under 29 U.S.C. 49 et seq. and 38 U.S.C. 4100 through 4114. Any money appropriated and made available to the department shall be deposited in the employment and training services administration fund.

SECTION 76. IC 22-6-1-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 4. No court of the state of Indiana shall have jurisdiction to issue any restraining order or temporary or permanent injunction in any case involving or growing out of any labor dispute to prohibit any person or persons participating



1	or interested in such dispute (as these terms are defined in this chapter)
2	from doing, whether singly or in concert, any of the following acts:
3	(a) Ceasing or refusing to perform any work or to remain in any
4	relation of employment.
5	(b) Becoming or remaining a member of any labor organization
6	or of any employer organization, regardless of any such
7	undertaking or promise as is described in section 3 of this chapter.
8	(c) Paying or giving to, or withholding from any person
9	participating or interested in such labor dispute, or any strike or
10	unemployment reemployment assistance benefits or insurance,
11	or other moneys or things of value.
12	(d) By all lawful means aiding any person participating or
13	interested in any labor dispute who is being proceeded against in,
14	or is prosecuting, any action or suit in any court of the state of
15	Indiana.
16	(e) Giving publicity to the existence of, or the facts involved in,
17	any labor dispute, whether by advertising, speaking, patrolling, or
18	by any other method not involving fraud or violence.
19	(f) Assembling peaceably to act or to organize to act in promotion
20	of their interests in a labor dispute.
21	(g) Advising or notifying any person of an intention to do any of
22	the acts specified in this section.
23	(h) Agreeing with other persons to do or not to do any of the acts
24	specified in this section.
25	(i) Advising, urging, or otherwise causing or inducing without
26	fraud or violence the acts specified in this section, regardless of
27	any such undertaking or promise as is described in section 3 of
28	this chapter.
29	SECTION 77. IC 31-25-4-8, AS AMENDED BY P.L.150-2018,
30	SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
31	JANUARY 1, 2023]: Sec. 8. In addition to the duties imposed by
32	section 7 of this chapter, the bureau shall do the following:
33	(1) Notify the department of workforce development of the
34	amounts to be deducted from an individual's unemployment
35	reemployment assistance compensation, not to exceed the
36	individual's weekly benefit amount of unemployment
37	reemployment assistance compensation.
38	(2) Reimburse the department of workforce development for the
39	administrative costs incurred by the department under IC 22-4-39.
40	SECTION 78. IC 34-7-4-2, AS AMENDED BY P.L.68-2005,
41	SECTION 58, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
42	JANUARY 1, 2023]: Sec. 2. Statutes outside IC 34 providing causes



1	of action or procedures include the following:
2	(1) IC 4-21.5-5 (Judicial review of administrative agency actions).
3	(2) IC 22-3-4 (Worker's compensation administration and
4	procedures).
5	(3) IC 22-4-17 (Unemployment (Reemployment assistance
6	compensation system, employee's claims for benefits).
7	(4) IC 22-4-32 (Unemployment (Reemployment assistance
8	compensation system, employer's appeal process).
9	(5) IC 22-9 (Civil rights actions).
10	(6) IC 24-9 (Home loans).
11	(7) IC 31-14 (Paternity).
12	(8) IC 31-15 (Dissolution of marriage and legal separation).
13	(9) IC 31-16 (Support of children and other dependents).
14	(10) IC 31-17 (Custody and parenting time).
15	(11) IC 31-19 (Adoption).
16	(12) IC 32-27-2, IC 32-30-1, IC 32-30-2, IC 32-30-4, IC 32-30-9,
17	IC 32-30-10, IC 32-30-12, IC 32-30-13, and IC 32-30-14 (Real
18	property).
19	(13) IC 33-43-4 (Attorney liens).
20	SECTION 79. IC 34-30-2-86.7, AS ADDED BY P.L.138-2008,
21	SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
22	JANUARY 1, 2023]: Sec. 86.7. IC 22-4-29-14 (Concerning actions
23	taken to collect unemployment insurance reemployment assistance
24	assessments).
25	SECTION 80. IC 34-30-2-87.4, AS ADDED BY P.L.183-2015,
26	SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
27	JANUARY 1, 2023]: Sec. 87.4. IC 22-4-13.3-7 (Concerning the
28	withholding of overpaid unemployment reemployment assistance
29	benefits).
30	SECTION 81. IC 34-30-32-8, AS ADDED BY P.L.1-2021,
31	SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
32	JANUARY 1, 2023]: Sec. 8. (a) This chapter supplements and is in
33	addition to:
34	(1) IC 34-13-3 (Indiana Tort Claims Act); and
35	(2) IC 34-18 (Indiana Medical Malpractice Act).
36	(b) This chapter does not apply to:
37	(1) IC 22-3-2 (Worker's Compensation);
38	(2) IC 22-3-7 (Worker's Occupational Diseases Compensation);
39	(3) IC 22-8 (Occupational Health and Safety); or
40	(4) IC 22-4 (Unemployment (Reemployment Assistance
41	Compensation).
42	SECTION 82. IC 34-30-33-6, AS ADDED BY P.L.1-2021,



1	SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2	JANUARY 1, 2023]: Sec. 6. (a) This chapter supplements and is in
3	addition to:
4	(1) IC 34-13-3 (Indiana Tort Claims Act); and
5	(2) IC 34-18 (Indiana Medical Malpractice Act).
6	(b) This chapter does not apply to a claim brought under:
7	(1) IC 22-3-2 (Worker's Compensation);
8	(2) IC 22-3-7 (Worker's Occupational Diseases Compensation);
9	(3) IC 22-8 (Occupational Health and Safety); or
10	(4) IC 22-4 (Unemployment (Reemployment Assistance
11	Compensation).
12	SECTION 83. IC 34-52-2-1, AS AMENDED BY P.L.3-2014,
13	SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
14	JANUARY 1, 2023]: Sec. 1. (a) Subject to any other statute governing
15	reimbursement of fees and other expenses, this chapter applies to the
16	reimbursement of the fees and other expenses incurred in preparing for
17	or prosecuting:
18	(1) a proceeding under IC 4-21.5-5 to judicially review a final
19	order made by a state agency;
20	(2) an appeal from a final determination made by the worker's
21	compensation board;
22	(3) an appeal of a final determination made by the department of
23	state revenue; or
24	(4) an appeal of a final determination made by the department of
25	workforce development or the department of workforce
26	development unemployment insurance reemployment assistance
27	review board.
28	(b) However, this chapter does not apply to an order or other
29	determination:
30	(1) under:
31	(A) IC 16-27-1;
32	(B) IC 16-28;
33	(C) IC 16-30;
34	(D) IC 12-28-4; or
35	(E) IC 12-28-5;
36	(2) by an agency described in IC 25-0.5-9; or
37	(3) by the board of podiatric medicine.
38	SECTION 84. IC 35-43-5-1, AS AMENDED BY P.L.174-2021,
39	SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
40	JANUARY 1, 2023]: Sec. 1. (a) The definitions set forth in this section
41	apply throughout this chapter.
42	(b) "Claim statement" means an insurance policy, a document, or a



expense, injury, or loss. The term includes statements made oral writing, or electronically, including the following:  (1) An account. (2) A bill for services. (3) A bill of lading. (4) A claim. (5) A diagnosis. (6) An estimate of property damages. (7) A hospital record. (8) An invoice. (9) A notice. (10) A proof of loss. (11) A receipt for payment. (12) A physician's records. (13) A prescription. (14) A statement. (15) A test result. (16) X-rays. (17) Co' "Coin machine" means a coin box, vending machine, or mechanical or electronic device or receptacle designed: (1) to receive a coin, bill, or token made for that purpose; a (2) in return for the insertion or deposit of a coin, bill, or to automatically: (A) to offer, provide, or assist in providing; or (B) to permit the acquisition of; some property. (d) "Credit card" means an instrument or device (whether known a credit card or charge plate, or by any other name) issued by an infor use by or on behalf of the credit card holder in obtaining property. (e) "Credit card means an instrument or device (whether known a credit card or charge plate, or by any other name) issued by an infor use by or on behalf of the credit card holder in obtaining property. (f) "Credit card holder" means the person to whom or for we benefit the credit card is issued by an issuer.  (f) "Customer" means a person who receives or has contracted a utility service.  (g) "Drug or alcohol screening test" means a test that: (1) is used to determine the presence or use of alcoholocomorphic controlled substance, or a drug in a person's bodily substance controlled substance, or a drug in a person's bodily substance.	1	statement made in support of or in opposition to a claim for payment
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benefit the credit card is issued by an issuer.  (f) "Customer" means a person who receives or has contracted a utility service.  (g) "Drug or alcohol screening test" means a test that:  (1) is used to determine the presence or use of alcohologonal controlled substance, or a drug in a person's bodily substance (2) is:  (A) administered in the course of monitoring a person with the course of monitoring and the course of monitoring a person with the course of monitoring and the course of monito		for use by or on behalf of the credit card holder in obtaining property.
(f) "Customer" means a person who receives or has contracted a utility service.  (g) "Drug or alcohol screening test" means a test that:  (1) is used to determine the presence or use of alcohologo controlled substance, or a drug in a person's bodily substance (2) is:  (A) administered in the course of monitoring a person with the course of monitoring and the course of monitoring a person with the course of monitoring and the cou	32	(e) "Credit card holder" means the person to whom or for whose
a utility service.  (g) "Drug or alcohol screening test" means a test that:  (1) is used to determine the presence or use of alcohologo controlled substance, or a drug in a person's bodily substance (2) is:  (A) administered in the course of monitoring a person with the course of monitoring and the course of monito		benefit the credit card is issued by an issuer.
(g) "Drug or alcohol screening test" means a test that: (1) is used to determine the presence or use of alcohologo controlled substance, or a drug in a person's bodily substance (2) is: (A) administered in the course of monitoring a person with (i) incarcerated in a prison or jail;	34	(f) "Customer" means a person who receives or has contracted for
(1) is used to determine the presence or use of alcohologo controlled substance, or a drug in a person's bodily substance (2) is:  (A) administered in the course of monitoring a person with (i) incarcerated in a prison or jail;	35	a utility service.
controlled substance, or a drug in a person's bodily substance (2) is: (A) administered in the course of monitoring a person with the course of monitoring and the course of monitoring a person with the course of monitoring and the		(g) "Drug or alcohol screening test" means a test that:
(2) is: (A) administered in the course of monitoring a person when the course of monitoring and the course of monitoring and the course	37	(1) is used to determine the presence or use of alcohol, a
(A) administered in the course of monitoring a person what (i) incarcerated in a prison or jail;	38	controlled substance, or a drug in a person's bodily substance; and
(i) incarcerated in a prison or jail;	39	(2) is:
1 3 /	40	(A) administered in the course of monitoring a person who is:
42 (ii) placed in a community corrections program;	41	(i) incarcerated in a prison or jail;
	42	(ii) placed in a community corrections program;



1	(iii) on probation or parole;
2	(iv) participating in a court ordered alcohol or drug
3	treatment program; or
4	(v) on court ordered pretrial release; or
5	(B) ordered by a court as part of a civil action.
6	(h) "Entrusted" means held in a fiduciary capacity or placed in
7	charge of a person engaged in the business of transporting, storing,
8	lending on, or otherwise holding property of others.
9	(i) "Identifying information" means information, genuine or
10	fabricated, that identifies or purports to identify a person, including:
11	(1) a name, address, date of birth, place of employment, employer
12	identification number, mother's maiden name, Social Security
13	number, or any identification number issued by a governmental
14	entity;
15	(2) unique biometric data, including a fingerprint, voice print, or
16	retina or iris image;
17	(3) unique electronic identification number, address, or routing
18	code;
19	(4) telecommunication identifying information; or
20	(5) telecommunication access device, including a card, a plate, a
21	code, a telephone number, an account number, a personal
21 22 23 24	identification number, an electronic serial number, a mobile
23	identification number, or another telecommunications service or
24	device or means of account access that may be used to:
25	(A) obtain money, goods, services, or any other thing of value;
25 26 27	or
27	(B) initiate a transfer of funds.
28	(j) "Insurance policy" includes the following:
29	(1) An insurance policy.
30	(2) A contract with a health maintenance organization (as defined
31	in IC 27-13-1-19) or a limited service health maintenance
32	organization (as defined in IC 27-13-1-27).
33	(3) A written agreement entered into under IC 27-1-25.
34	(k) "Insurer" has the meaning set forth in IC 27-1-2-3(x). The term
35	also includes the following:
36	(1) A reinsurer.
37	(2) A purported insurer or reinsurer.
38	(3) A broker.
39	(4) An agent of an insurer, a reinsurer, a purported insurer or
40	reinsurer, or a broker.
41	(5) A health maintenance organization.
42	(6) A limited service health maintenance organization.



(1) "Manufacturer" means a person who manufactures a recording.

2	The term does not include a person who manufactures a medium upon
3	which sounds or visual images can be recorded or stored.
4	(m) "Make" means to draw, prepare, complete, counterfeit, copy or
5	otherwise reproduce, or alter any written instrument in whole or in part.
6	(n) "Metering device" means a mechanism or system used by a
7	utility to measure or record the quantity of services received by a
8	customer.
9	(o) "Public relief or assistance" means any payment made, service
10	rendered, hospitalization provided, or other benefit extended to a
11	person by a governmental entity from public funds and includes
12	township assistance, food stamps, direct relief, unemployment
13	reemployment assistance compensation, and any other form of
14	support or aid.
15	(p) "Recording" means a tangible medium upon which sounds or
16	visual images are recorded or stored. The term includes the following:
17	(1) An original:
18	(A) phonograph record;
19	(B) compact disc;
20	(C) wire;
21	(D) tape;
22	(E) audio cassette;
23	(F) video cassette; or
24	(G) film.
25	(2) Any other medium on which sounds or visual images are or
26	can be recorded or otherwise stored.
27	(3) A copy or reproduction of an item in subdivision (1) or (2)
28	that duplicates an original recording in whole or in part.
29	(q) "Slug" means an article or object that is capable of being
30	deposited in a coin machine as an improper substitute for a genuine
31	coin, bill, or token.
32	(r) "Utility" means a person who owns or operates, for public use,
33	any plant, equipment, property, franchise, or license for the production,
34	storage, transmission, sale, or delivery of electricity, water, steam,
35	telecommunications, information, or gas.
36	(s) "Written instrument" means a paper, a document, or other
37	instrument containing written matter and includes money, coins,
38	tokens, stamps, seals, credit cards, badges, trademarks, medals, retail
39	sales receipts, labels or markings (including a universal product code
40	(UPC) or another product identification code), or other objects or
41	symbols of value, right, privilege, or identification.

SECTION 85. IC 35-46-1-9, AS AMENDED BY P.L.144-2018,



42

2022

1	SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2	JANUARY 1, 2023]: Sec. 9. (a) As used in this section, "resident"
3	means an individual who has a physical presence in a state with the
4	intention of remaining indefinitely in that state.
5	(b) This section does not apply if the:
6	(1) birth mother is not a resident of Indiana; and
7	(2) adoption takes place in a jurisdiction outside Indiana.
8	(c) Except as provided in subsection (d), a person who, with respec
9	to an adoption, transfers or receives any property in connection with the
10	waiver of parental rights, the termination of parental rights, the consen
11	to adoption, or the petition for adoption commits profiting from ar
12	adoption, a Level 6 felony.
13	(d) This section does not apply to the transfer or receipt of:
14	(1) reasonable attorney's fees;
15	(2) hospital and medical expenses concerning childbirth and
16	pregnancy incurred by the adopted person's birth mother;
17	(3) reasonable charges and fees levied by a child placing agency
18	licensed under IC 31-27 or the department of child services
19	including reasonable charges and fees for adoption services (as
20	described in section 22 of this chapter);
21	(4) reasonable expenses for psychological counseling relating to
22	adoption incurred by the adopted person's birth parents;
23 24	(5) reasonable costs of housing, utilities, and phone service for the
24	adopted person's birth mother during the second or third trimester
25	of pregnancy and not more than six (6) weeks after childbirth;
25 26	(6) reasonable costs of maternity clothing for the adopted person's
27	birth mother;
28	(7) reasonable travel expenses incurred by the adopted person's
29	birth mother that relate to the pregnancy or adoption;
30	(8) any additional itemized necessary living expenses for the
31	adopted person's birth mother during the second or third trimester
32	of pregnancy and not more than six (6) weeks after childbirth, no
33	listed in subdivisions (5) through (7) in an amount not to exceed
34	one thousand dollars (\$1,000);
35	(9) other charges and fees approved by the court supervising the
36	adoption, including reimbursement of not more than actual wages
37	lost as a result of the inability of the adopted person's birth mother
38	to work at her regular, existing employment due to a medical
39	condition, excluding a psychological condition, if:
10	(A) the attending physician of the adopted person's birth
<b>1</b> 1	mother has ordered or recommended that the adopted person's
12	birth mother discontinue her employment; and



1	(B) the medical condition and its direct relationship to the
2	pregnancy of the adopted person's birth mother are
3	documented by her attending physician; or
4	(10) reasonable charges and fees for adoption services (as
5	described in section 22 of this chapter) provided by an attorney
6	licensed to practice law in Indiana.
7	In determining the amount of reimbursable lost wages, if any, that are
8	reasonably payable to the adopted person's birth mother under
9	subdivision (9), the court shall offset against the reimbursable lost
10	wages any amounts paid to the adopted person's birth mother under
11	subdivisions (5) and (8) and any unemployment reemployment
12	assistance compensation received by or owed to the adopted person's
13	birth mother.
14	(e) Except as provided in this subsection, payments made under
15	subsection (d)(5) through (d)(9) may not exceed four thousand dollars
16	(\$4,000) and must be disclosed to the court supervising the adoption.
17	The amounts paid under subsection (d)(5) through (d)(9) may exceed
18	four thousand dollars (\$4,000) to the extent that a court with
19	jurisdiction over the child who is the subject of the adoption approves
20	the expenses after determining that:
21	(1) the expenses are not being offered as an inducement to
22	proceed with an adoption; and
23	(2) failure to make the payments may seriously jeopardize the
24	health of either the child or the mother of the child and the direct
25	relationship is documented by a licensed social worker or the
26	attending physician.
27	(f) The payment limitation under subsection (e) applies to the total
28	amount paid under subsection (d)(5) through (d)(9) in connection with
29	an adoption from all prospective adoptive parents, attorneys, and
30	licensed child placing agencies.
31	(g) An attorney or licensed child placing agency shall inform a birth
32	mother of the penalties for committing adoption deception under
33	section 9.5 of this chapter before the attorney or agency transfers a
34	payment for adoption related expenses under subsection (d) in relation
35	to the birth mother.
36	(h) The limitations in this section apply regardless of the state or
37	country in which the adoption is finalized.
38	SECTION 86. IC 35-52-22-5, AS ADDED BY P.L.169-2014,
39	SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
40	JANUARY 1, 2023]: Sec. 5. IC 22-4-11.5-10 defines a crime
41	concerning the unemployment reemployment assistance
42	compensation system.



compensation system.

1	SECTION 87. IC 35-52-22-6, AS ADDED BY P.L.169-2014,
2	SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3	JANUARY 1, 2023]: Sec. 6. IC 22-4-19-6 defines a crime concerning
4	the unemployment reemployment assistance compensation system.
5	SECTION 88. IC 35-52-22-7, AS ADDED BY P.L.169-2014,
6	SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
7	JANUARY 1, 2023]: Sec. 7. IC 22-4-29-14 defines a crime concerning
8	the unemployment reemployment assistance compensation system.
9	SECTION 89. IC 35-52-22-7.5, AS ADDED BY P.L.169-2014,
10	SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
11	JANUARY 1, 2023]: Sec. 7.5. IC 22-4-34-2 defines a crime concerning
12	the unemployment reemployment assistance compensation system.
13	SECTION 90. IC 35-52-22-8, AS ADDED BY P.L.169-2014,
14	SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
15	JANUARY 1, 2023]: Sec. 8. IC 22-4-34-3 defines a crime concerning
16	the unemployment reemployment assistance compensation system.
17	SECTION 91. IC 35-52-22-9, AS ADDED BY P.L.169-2014,
18	SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
19	JANUARY 1, 2023]: Sec. 9. IC 22-4-34-4 defines a crime concerning
20	the unemployment reemployment assistance compensation system.
21	SECTION 92. IC 35-52-22-10, AS ADDED BY P.L.169-2014,
22	SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
23	JANUARY 1, 2023]: Sec. 10. IC 22-4-34-5 defines a crime concerning
24	the unemployment reemployment assistance compensation system.

