

HOUSE No. 3983

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, March 26, 2014.

The committee on Ways and Means to whom was referred the Bill establishing the domestic workers' bill of rights (House, No. 3884), reports recommending that the same ought to pass with an amendment substituting a Bill relative to workforce reform (House, No. 3983).

For the committee,

BRIAN S. DEMPSEY.

The Commonwealth of Massachusetts

In the Year Two Thousand Fourteen

An Act relative to workforce reform.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to strengthen forthwith the laws relative to labor and workforce development in the commonwealth, therefore, it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 11E of chapter 23 of the General Laws, as appearing in the 2012
2 Official Edition, is hereby amended by striking out, in line 2, the words “to consist of 8
3 members, 6 of whom”, and inserting in place thereof the following words:- to consist of 10
4 members, 8 of whom.

5 SECTION 2. Said section 11E of said chapter 23, as so appearing, is hereby further
6 amended by inserting after the fourth sentence the following sentence: - The 2 remaining
7 appointive members shall be members of the public who shall be appointed for terms of 3 years.

8 SECTION 3. Section 11F of said chapter 23, as so appearing, is hereby amended by
9 striking out, in line 3, the word “training” and inserting in place thereof the following word:-
10 standards.

11 SECTION 4. Section 11G of said chapter 23, as so appearing, is hereby amended by
12 striking out, in line 8, the words “same trade or group of trades” and inserting in place thereof the
13 following words:- same occupation or group of occupations.

14 SECTION 5. Section 11H of said chapter 23, as so appearing, is hereby amended by
15 inserting after the word “apprenticed”, in line 13, the following words: - , or in the case of
16 licensed occupations, as required by regulations of the appropriate licensing board.

17 SECTION 6. Said section 11H of said chapter 23, as so appearing, is hereby further
18 amended by striking out, in line 15, the words “a skilled trade” and inserting in place thereof the
19 following words:- an occupation.

20 SECTION 7. Said section 11H of said chapter 23, as so appearing, is hereby further
21 amended by inserting after the definition of “Apprentice program sponsor”, the following
22 definition: -

23 “Department”, the department of labor standards.

24 SECTION 8. Said section 11H of said chapter 23, as so appearing, is hereby further
25 amended by striking out, in line 29, the words “apprentice training” and inserting in place thereof
26 the following words:- the department.

27 SECTION 9. Said section 11H of said chapter 23, as so appearing, is hereby further
28 amended by striking out, in line 31, the word “training” and inserting in place thereof the
29 following word:- standards.

30 SECTION 10. Said section 11H of said chapter 23, as so appearing, is hereby further
31 amended by inserting after the definition of “Division” the following definition: -

32 “Licensing entity”, a state agency, including the division of professional licensure,
33 established by section 8 of chapter 113, and the department of public safety, established by
34 section 1 of chapter 22, that issues licenses to individuals to engage in occupations.

35 SECTION 11. Said section 11H of said chapter 23, as so appearing, is hereby further
36 amended by striking out, in line 34, the words “trade or”.

37 SECTION 12. Section 11I of said chapter 23, as so appearing, is hereby amended by
38 inserting after the word “apprenticed”, in line 9, the following words:- , or in the case of licensed
39 trades, as required by the regulations of the licensing entity, as applicable,.

40 SECTION 13. Said section 11I of said chapter 23, as so appearing, is hereby further
41 amended by striking out, in lines 13 and 14, the words “, averaging at least ½ of the rate of pay
42 of a journey person over a similar period”.

43 SECTION 14. Said section 11I of said chapter 23, as so appearing, is hereby further
44 amended by striking out, in lines 19 and 20, the words “6 months”, and inserting in place thereof
45 the following words:- the lesser of (i) 1 year or (ii) 25 per cent of the length of the apprentice
46 program from the date.

47 SECTION 15. Section 11K of said chapter 23, as so appearing, is hereby amended by
48 inserting after the word “learned”, in line 19, the following words:- ; or in the case of licensed
49 trades, as required by the regulations of the licensing entity, as applicable,.

50 SECTION 16. Section 11T of said chapter 23, as so appearing, is hereby amended by
51 inserting after the figure “10”, in lines 36 and 38, in each instance, the following word:- business.

52 SECTION 17. Section 11U of said chapter 23, as so appearing, is hereby amended by
53 inserting after the figure “10”, in line 18, the following word:- business.

54 SECTION 18. Section 11W of said chapter 23, as so appearing, is hereby amended by
55 striking out, in line 4, the figure “\$35”.

56 SECTION 19. Said section 11W of said chapter 23, as so appearing, is hereby further
57 amended by inserting after the word “prints”, in line 5, the following words:- and such other
58 information.

59 SECTION 20. Said section 11W of said chapter 23, as so appearing, is hereby further
60 amended by inserting after the word “director”, in line 6, the following words:- , except that a
61 veteran receiving education benefits from the Department of Veterans Affairs under Title 38 of
62 the United States Code shall not be required to pay a fee.

63 SECTION 21. Said section 11W of said chapter 23, as so appearing, is hereby further
64 amended by striking out, in line 8, the words “of \$35”.

65 SECTION 22. Said section 11W of said chapter 23, as so appearing, is hereby further
66 amended by striking out, in line 12, the word “deputy”.

67 SECTION 23. Chapter 23 of the General Laws is amended by adding the following
68 section:-

69 Section 25. (a) There is hereby established a council on the underground economy.

70 The council shall coordinate joint efforts to combat the underground economy and
71 employee misclassification, including efforts to: (i) foster compliance with the law by educating
72 business owners and employees about applicable requirements; (ii) conduct targeted
73 investigations and enforcement actions against violators; (iii) protect the health, safety and
74 benefit rights of workers; and (iv) restore competitive equality for law-abiding businesses. For
75 the purposes of this section the term “underground economy” shall mean any individual or
76 business that deals in cash or uses other means to conceal its true tax liability from government
77 licensing, regulatory and taxing agencies, including, but not limited to, tax evasion or fraud,
78 misclassification of employees, wage theft or the unreported payment of wages.

79 (b) The council shall consist of 17 members that shall include representatives from
80 government, business, organized labor and not-for-profit organizations including: the secretary
81 of labor and workforce development, or a designee, who shall serve as the chair; the director of
82 the department of unemployment assistance, or a designee; the director of the department of
83 industrial accidents, or a designee; the director of labor standards, or a designee; the

84 commissioner of revenue, or a designee; the chief of the attorney general's fair labor division, or
85 a designee; the commissioner of the department of public safety, or a designee; the director of
86 the division of professional licensure, or a designee; the executive director of the insurance fraud
87 bureau, or a designee; and 8 persons appointed by the governor.

88 (c) The council shall:

89 (1) facilitate timely information sharing among state agencies in order to advise or refer
90 matters of potential investigative interest;

91 (2) identify those industries and sectors where the underground economy and employee
92 misclassification are most prevalent and target council members' investigative and enforcement
93 resources against those sectors, including through the formation of joint investigative and
94 enforcement teams;

95 (3) assess existing investigative and enforcement methods, both in the commonwealth
96 and in other jurisdictions, and develop and recommend strategies to improve those methods;

97 (4) encourage businesses and individuals to identify violators by soliciting information
98 from the public, facilitating the filing of complaints and enhancing the available mechanisms by
99 which workers can report suspected violations;

100 (5) solicit the cooperation and participation of district attorneys and other relevant
101 enforcement agencies, including the insurance fraud bureau, and establish procedures for
102 referring cases to prosecuting authorities as appropriate;

103 (6) work cooperatively with employers, labor and community groups to diminish the size
104 of the underground economy and reduce the number of employee misclassifications by, among
105 other means, disseminating educational materials regarding the applicable laws, including the
106 legal distinctions between independent contractors and employees, and increasing public
107 awareness of the harm caused by the underground economy and employee misclassification;

108 (7) work cooperatively with federal, state and local social services agencies to provide
109 assistance to vulnerable populations that have been exploited by the underground economy and
110 employee misclassification, including, but not limited, to immigrant workers;

111 (8) identify potential regulatory or statutory changes that would strengthen enforcement
112 efforts, including any changes needed to resolve existing legal ambiguities or inconsistencies, as
113 well as potential legal procedures for facilitating individual enforcement efforts; and

114 (9) consult with representatives of business and organized labor, members of the general
115 court, community groups and other agencies to discuss the activities of the council and its
116 members and ways of improving its effectiveness.

117 (d) The council shall file an annual report with the governor and the clerks of the house
118 of representatives and senate summarizing the council's activities during the preceding year. The
119 report shall, without limitation: (i) describe the council's efforts and accomplishments during the
120 year; (ii) identify any administrative or legal barriers impeding the more effective operation of
121 the council, including any barriers to information sharing or joint action; (iii) propose, after
122 consultation with representatives of business and organized labor, members of the legislature and
123 other agencies, appropriate administrative, legislative or regulatory changes to strengthen the
124 council's operations and enforcement efforts and reduce or eliminate any barriers to those
125 efforts; and (iv) identify successful preventative mechanisms for reducing the extent of the
126 underground economy and employee misclassification, thereby reducing the need for greater
127 enforcement. Reports of the council shall be made available on the webpage of the executive
128 office of labor and workforce development.

129 SECTION 24. Section 21 of chapter 62C of the General Laws, as appearing in the 2012
130 Official Edition, is hereby amended by striking out, in lines 158 to 160, inclusive, the words
131 "Joint Enforcement Task Force on the Underground Economy and Employee Misclassification,
132 established by Executive Order 499," and inserting in place thereof the following words:-
133 council on the underground economy established by section 25 of chapter 23.

134 SECTION 25. Section 1 of chapter 62D of the General Laws, as so appearing , is hereby
135 amended by inserting, after the definition of "debtor", the following:

136 "Federal tax refund payment", any overpayment of federal taxes to be refunded to the
137 person making the overpayment after the Internal Revenue Service makes the appropriate credits
138 as provided in 26 U.S.C. §6402(a) and 26 CFR §6402-3(a)(6)(i) for any liabilities for any federal
139 tax on the part of the person who made the overpayment.

140 SECTION 26. Section 6 of chapter 149 of the General Laws, as so appearing, is hereby
141 amended by inserting after section 6 the following section:-

142 Section 6½. (a) This section shall apply to places of employment subject to section 28 of
143 chapter 7. The department and the personnel administrator, after consulting with the advisory
144 board established by subsection (b), shall jointly adopt regulations that shall provide at least the
145 level of protection to employees as are provided under the federal occupational safety and health
146 act of 1970, 29 U.S.C. chapter 15, including standards and the provisions of the general duty
147 clause. In the absence of a state regulation, the department shall apply the applicable provisions
148 of that act.

149 (b) The governor shall appoint an occupational health and safety hazard advisory board
150 consisting of: the secretary of labor and workforce development or designee, who shall serve as
151 the co-chairperson; the personnel administrator or designee, who shall serve as co-chairperson;
152 the director of the division of labor standards or designee; the secretary of administration and
153 finance or designee; the director of the office of employee relations or designee; the

154 commissioner of the department of public health or designee; the director of the department of
155 industrial accidents or designee; 4 representatives from labor unions representing the employees
156 of the commonwealth; 1 representative from a community-based health and safety advocacy
157 organization; and 1 member of the faculty of the department of work environment at the
158 University of Massachusetts, Lowell. The advisory board shall evaluate injury and illness data,
159 recommend training and implementation of safety and health measures, monitor the effectiveness
160 of safety and health programs and determine where additional resources are needed to protect the
161 safety and health of employees of the commonwealth.

162 (c) The attorney general may bring a civil action for declaratory or injunctive relief to
163 enforce this section.

164 SECTION 27. Section 105D of chapter 149 of the General Laws, as appearing in the
165 2012 Official Edition, is hereby amended by inserting after the word “fifty-one B”, in line 39, the
166 following words:- and section 189.

167 SECTION 28. Section 148 of said chapter 149, as so appearing, is hereby amended by
168 striking out, in line 2, the words "weekly or bi-weekly" and inserting in place thereof the
169 following words:- weekly, biweekly or semi-monthly.

170 SECTION 29. Section 150 of said chapter 149, as so appearing, is hereby amended by
171 striking out, in line 21, the words “or 159C”, and inserting in their place the following words:-
172 159C, or 189.

173 SECTION 30. Chapter 149 is hereby amended by inserting after section 188 the
174 following 2 sections:-

175 Section 189. (a) As used in this section and section 190, the following words, unless the
176 context clearly requires otherwise, shall have the following meanings:-

177 “Domestic worker”, an individual or employee who is paid by an employer to perform
178 work of a domestic nature within a household, including, but not limited to: housekeeping, house
179 cleaning; home management; nanny services; caretaking of individuals in the home including
180 sick, convalescing and elderly individuals; laundering; cooking; home companion services; and
181 other household services for members of households or their guests in private homes; provided,
182 however, that the term “domestic worker” shall not include an individual whose vocation is not
183 childcare and whose services for the employer primarily consist of childcare on a casual,
184 intermittent and irregular basis for 1 or more family or household members, and shall not include
185 a personal care attendant.

186 “Employer”, a person who permits a domestic worker to work within a household;
187 provided, however, an “employer” shall not include a staffing agency or placement agency

188 licensed or registered under chapter 140 and shall not include an individual to whom a personal
189 care attendant provides personal care attendant services.

190 “Forced services”, services performed or provided by a domestic worker, as defined
191 under section 49 of chapter 265 that are obtained or maintained by another person.

192 “Rest” or “period of rest”, a period of time with complete freedom from all duties and
193 during which a domestic worker may either leave the employer’s premises or stay on the
194 employer’s premises for purely personal pursuits. Paid days of rest shall be considered as
195 vacation time and pay under chapter 149.

196 “Person”, one or more individuals, partnerships, associations, corporations, legal
197 representatives, trustees, trustees in bankruptcy or receivers.

198 “Personal care attendant”, an individual who provides personal care attendant services to
199 persons with disabilities or seniors under the Masshealth personal care attendant program or any
200 successor program under sections 70 to 75, inclusive, of chapter 118E.

201 “Working time”, compensable time that includes all time during which a domestic
202 worker is required to be on the employer’s premises or to be on duty and any time worked before
203 or beyond the end of the normal scheduled shift to complete work. “Working time” shall include
204 meal periods, rest periods and sleeping periods unless a domestic worker is free to leave the
205 employer’s premises and use the time for the domestic worker’s sole use and benefit and is
206 completely relieved of all work-related duties.

207 (b) An employer who employs a domestic worker for 40 hours a week or more shall
208 provide a period of rest of at least 24 consecutive hours in each calendar week and at least 48
209 consecutive hours during each calendar month, and where possible, this time shall allow time for
210 religious worship. The domestic worker may voluntarily agree to work on a day of rest;
211 provided, that the agreement is in writing and the domestic worker is compensated at the
212 overtime rate for all hours worked on that day pursuant to section 1A of chapter 151. Days or
213 periods of rest, whether paid or unpaid, shall be job-protected leave from employment.

214 (c) When a domestic worker who does not reside on the employer’s premises is on duty
215 for less than 24 consecutive hours, the employer shall pay the domestic worker for all hours as
216 working time in compliance with chapter 151 and regulations promulgated thereunder.

217 (d) When a domestic worker is required to be on duty for a period of 24 consecutive
218 hours or more, the employer and the domestic worker may agree under terms that are in
219 compliance with chapter 151 and regulations promulgated thereunder to exclude a regularly
220 scheduled sleeping period of not more than 8 hours from working time for each 24-hour period.

221 (e) When a domestic worker is required to be on duty for a period of 24 consecutive
222 hours or more and if no prior written agreement is made, all meal periods, rest periods and
223 sleeping periods shall constitute working time.

224 (f) An employer may deduct from the wages of a domestic worker an amount for food
225 and beverages if such food and beverages are voluntarily and freely chosen by the domestic
226 worker. If a domestic worker cannot easily bring or prepare meals on premises, the employer
227 shall not deduct an amount from the wages of a domestic worker for food or beverages. An
228 employer shall not deduct from the wages of a domestic worker an amount for food and
229 beverages that exceeds the amounts permitted pursuant to chapter 151A and regulations
230 promulgated thereunder.

231 (g) An employer may deduct from the wages of a domestic worker an amount for
232 lodging if the domestic worker voluntarily and freely accepts, desires and actually uses the
233 lodging and such lodging meets the standards for adequate, decent and sanitary lodging pursuant
234 to chapters 111 and 151 and the regulations promulgated thereunder. An employer shall not
235 deduct an amount from the wages of a domestic worker for lodging that exceeds the amounts
236 permitted pursuant to chapter 151 and the regulations promulgated thereunder. An employer
237 shall not deduct from the wages of a domestic worker an amount for lodging if the employer
238 requires that a domestic worker reside on the employer's premises or a particular location.

239 (h) No deductions for meals or lodging shall be made from a domestic worker's wages
240 without the domestic worker's prior written consent. No other deductions shall be made from a
241 domestic worker's wages other than for specifically named and identified purposes, goods, or
242 services required or expressly allowed by law.

243 (i) A domestic worker shall have a right to privacy under section 1B of chapter 214. An
244 employer shall not restrict or interfere with a domestic worker's means of private
245 communication, monitor a domestic worker's private communications, or take any of the
246 domestic worker's documents or other personal effects, or engage in any conduct which
247 constitutes forced services or trafficking of a person in violation of sections 50 and 51 of chapter
248 265.

249 (j) A domestic worker may request a written evaluation of work performance from an
250 employer after 3 months of employment, and annually thereafter. A domestic worker may
251 inspect and dispute the written evaluation under section 52C.

252 (k) If a domestic worker resides in the employer's household, and the employer
253 terminates employment without cause, the employer shall provide written notice and at least 30
254 days of lodging, either on-site or in comparable off-site conditions, or severance pay in an
255 amount equivalent to the average earnings during 2 weeks of employment. Neither notice nor a
256 severance payment shall be required in cases involving good faith allegations that are made with
257 reasonable basis and belief and without reckless disregard or willful ignorance of the truth that

258 abuse, neglect or any other harmful conduct has been committed by the domestic worker against
259 the employer or members of the employer's family or individuals residing in the employer's
260 home.

261 (l) An employer who employs a domestic worker shall keep a record of wages and hours
262 pursuant to section 15 of chapter 151. An employer who employs a domestic worker for 16
263 hours or more a week shall, in addition to the information required pursuant to section 15 of
264 chapter 151, provide the following: (i) the rate of pay including overtime and additional
265 compensation for added duties or multilingual skills; (ii) working hours, including meal breaks
266 and other time off; (iii) where applicable, the provisions for days of rest, sick days, vacation
267 days, personal days, holidays, transportation, health insurance, severance, yearly raises, and
268 whether or not earned, vacation days, personal days, holidays, severance, transportation costs
269 and health insurance are paid or reimbursed; (iv) any fees or other costs including, costs for
270 meals and lodging; (v) the responsibilities associated with the job; (vi) the process for raising and
271 addressing grievances and additional compensation if new duties are added; (vii) the right to
272 collect workers compensation if injured; (viii) the circumstances under which the employer will
273 enter the domestic worker's designated living space on the employer's premises; (ix) the
274 required notice of employment termination by either party; and (x) any other rights or benefits
275 afforded to the domestic worker. Failure to comply with this paragraph shall constitute a
276 violation of paragraph (3) of section 19 of chapter 151.

277 (m) An employer shall provide a domestic worker with a notice that contains all
278 applicable state and federal laws that apply to the employment of domestic workers. This
279 requirement shall be satisfied if the employer provides a notice as described in paragraph (o).

280 (n) Nothing in this section shall be construed to affect any policies or practices of an
281 employer which provides for greater, additional or more generous wages, benefits or working
282 conditions to a domestic worker than those required under this section.

283 (o) The attorney general shall enforce this section and shall promulgate rules and
284 regulations necessary for such enforcement. The Attorney General may obtain injunctive or
285 declaratory relief for this purpose. The Attorney General shall post on its website a sample
286 written record of information required under paragraph (l), a multilingual notice of employment
287 rights under this section, and state and federal employment laws that apply to the employment of
288 domestic workers required under paragraph (m). A violation of this section shall be subject to
289 paragraphs (1) and (2) of subsection (b) and subsection (c) of section 27C and section 150.

290 Section 190. (a) It shall be an unlawful discriminatory practice for an employer to: (1)
291 engage in unwelcome sexual advances, requests for sexual favors or other verbal or physical
292 conduct of a sexual nature to a domestic worker when: (i) submission to such conduct is made
293 either explicitly or implicitly a term or condition of an individual's employment; (ii) submission
294 to or rejection of such conduct by an individual is used as the basis for employment decisions

295 affecting such individual; or (iii) such conduct has the purpose or effect of unreasonably
296 interfering with an individual's work performance by creating an intimidating, hostile or
297 offensive working environment; (2) subject a domestic worker to unwelcome harassment based
298 on sex, sexual orientation, gender identity, race, religion, national origin or disability where such
299 harassment has the purpose or effect of unreasonably interfering with an individual's work
300 performance by creating an intimidating, hostile or offensive working environment; or (3) refuse
301 job-protected leave for the birth or adoption of a child by the domestic worker or a spouse under
302 section 105D.

303 (b) For the purposes of clause (1) of subsection (a), the term domestic worker shall
304 include personal care attendants as defined in section 189.

305 (c) The provisions of this section shall be enforced by the Massachusetts commission
306 against discrimination under chapter 151B.

307 SECTION 31. Section 1 of chapter 151 of the General Laws, as appearing in the 2012
308 Official Edition, is hereby amended by striking out, in line 5, the figure "\$8.00" and inserting in
309 place thereof the following figure:- \$9.00.

310 SECTION 32. Section 1 of said chapter 151, as so appearing, is hereby further amended
311 by striking out, in line 5, the figure "\$9.00" and inserting in place thereof the following figure:-
312 \$10.00.

313 SECTION 33. Section 1 of said chapter 151, as so appearing, is hereby further amended
314 by striking out, in line 5, the figure "\$10.00" and inserting in place thereof the following figure:-
315 \$10.50.

316 SECTION 34. Section 1 of said chapter 151, as so appearing, is hereby further amended
317 by striking out, in line 12, the figure ".10" and inserting in place thereof the following figure:-
318 .40.

319 SECTION 35. Section 2A of said chapter 151, as so appearing, is hereby amended by
320 striking out, in line 5, the words "one dollar and sixty cents" and inserting in place thereof the
321 following words:- eight dollars.

322 SECTION 36. The second paragraph of section 7 of said chapter 151, as so appearing, is
323 hereby amended by inserting after the word "apprentices" the following words:- and except for
324 seasonal student camp counselors and counselor trainees,

325 SECTION 37. Section 7 of said chapter 151, as so appearing, is hereby amended by
326 striking out, in lines 30 and 31, inclusive, the words "the cash wage required to be paid such an
327 employee on July 1, 1999" and inserting in place thereof the following figure:- \$3.00.

328 SECTION 38. Section 7 of said chapter 151, as so appearing, is hereby amended by
329 striking out, in line 30, the number “\$3.00” and inserting in place thereof the following figure:-
330 \$3.35.

331 SECTION 39. Section 7 of said chapter 151, as so appearing, is hereby amended by
332 striking out, in line 30, the number “\$3.35” and inserting in place thereof the following figure:-
333 \$3.75.

334 SECTION 40. Section 19 of said chapter 151, as so appearing, is hereby amended by
335 striking out, in lines 4 and 5, the words “for not less than sixteen hours per week”.

336 SECTION 41. Section 1 of chapter 151A is hereby amended by inserting after
337 subsection (u), as appearing in the 2012 Official Edition, the following subsection:-

338 (v) “Unemployment compensation debt”, an amount owed to the department as a result of
339 (1) an erroneous payment of benefits as described in section 69 of this chapter, also referred to as
340 an overpayment; (2) an uncollected contribution to the Unemployment Compensation Fund, for
341 which the commissioner has determined an individual to be liable, along with any penalties and
342 interest on such debt as determined under section 15 of this chapter; and (3) fees authorized
343 under the Treasury Offset Program described in 26 U.S.C. §6402(f)(5)(B), and 31 CFR
344 §285.8(h).

345 SECTION 42. Section 4A of said chapter 151A of the General Laws, as so appearing, is
346 hereby amended by inserting after the word “unit”, in line 23, the words:- or domestic service
347 performed by 1 or more individuals.

348 SECTION 43. Section 6 of chapter 151A of the General Laws, as so appearing, is hereby
349 amended by striking out subsection (b).

350 SECTION 44. Section 6A of said chapter 151A, as so appearing, is amended by inserting
351 after subsection (6) the following:

352 (7) an election official or election workers if the amount of remuneration received by the
353 individual during the calendar year for services as an election official or election worker is less
354 than \$1,000.

355 SECTION 45. Subsection (b) of section 8A of said chapter 151A, as so appearing, is
356 hereby amended by striking out, in lines 9 and 10 the words “twenty thousand dollars” and
357 inserting in place thereof the following figure:- \$40,000.

358 SECTION 46. Said subsection (b) of said section 8A of said chapter 151A, as so
359 appearing, is hereby further amended, in line 15, by striking out the words “twenty thousand
360 dollars” and inserting in place thereof the following figure:- \$40,000.

361 SECTION 47. Said subsection (b) of said section 8A of said chapter 151A, as so
 362 appearing, is hereby further amended by adding at the end thereof following paragraph:-

363 Employers who exceed the thresholds specified in this section in a single quarter shall
 364 again be eligible for exemption from the provisions of this chapter provided they do not exceed
 365 said thresholds in any of the remaining and subsequent calendar year.

366 SECTION 48. Subsection (a) of said section 14 of said chapter 151A, as so appearing, is
 367 hereby amended by striking out paragraph (4) and inserting in place thereof the following
 368 paragraph:-

369 (4) “Unemployment insurance taxable wage base”, with respect to calendar years
 370 beginning on or after January 1, 2015, the term “unemployment insurance taxable wage base”
 371 shall mean “\$15,000”;

372 SECTION 49. Subsection (i) of said section 14 of said chapter 151A, as so appearing, is
 373 hereby amended by striking out paragraph (1) and inserting in its place the following paragraph:-

374 With respect to calendar years beginning on or after January 1, 2015, the experience rate
 375 of an employer qualifying therefore under subsection (b) shall be the rate which appears in the
 376 column headed by the unemployment compensation reserve percentage as of the applicable
 377 computation date and on the line with the applicable employer account reserve percentage as set
 378 forth in the experience rate table:

379

Proposed UI Private Contributor Experience Rate Table							
	A	B	C	D	E	F	G
Employer Account Reserve Percentage	1.65% and over	1.5% or more but less than 1.65%	1.2% or more but less than 1.5%	0.9% or more but less than 1.2%	0.6% or more but less than 0.9%	0.3% or more but less than 0.6%	less than 0.3%
POS % 17 or more	0.56	0.64	0.73	0.83	0.94	1.07	1.21
16.0	0.64	0.73	0.83	0.95	1.08	1.22	1.39
15.0	0.73	0.83	0.94	1.07	1.21	1.38	1.57
14.0	0.81	0.92	1.04	1.18	1.34	1.53	1.73
13.5	0.97	1.10	1.25	1.42	1.61	1.83	2.08
13.0	1.05	1.19	1.35	1.54	1.75	1.99	2.26

12.5	1.13	1.28	1.46	1.66	1.89	2.14	2.43
12.0	1.21	1.37	1.56	1.77	2.01	2.29	2.60
11.5	1.29	1.47	1.67	1.89	2.15	2.45	2.78
11.0	1.37	1.56	1.77	2.01	2.29	2.60	2.96
10.5	1.45	1.65	1.87	2.13	2.42	2.75	3.12
10.0	1.53	1.74	1.98	2.25	2.56	2.91	3.30
9.5	1.61	1.83	2.08	2.36	2.69	3.05	3.47
9.0	1.70	1.93	2.19	2.49	2.82	3.21	3.65
8.5	1.78	2.02	2.29	2.61	2.96	3.37	3.82
8.0	1.85	2.10	2.39	2.72	3.09	3.51	3.99
7.5	1.94	2.20	2.50	2.84	3.23	3.67	4.17
7.0	2.02	2.30	2.61	2.96	3.37	3.82	4.35
6.5	2.09	2.38	2.71	3.08	3.50	3.97	4.51
6.0	2.17	2.47	2.81	3.20	3.63	4.13	4.69
5.5	2.25	2.56	2.91	3.31	3.76	4.28	4.86
5.0	2.34	2.66	3.02	3.43	3.90	4.43	5.04
4.5	2.42	2.75	3.13	3.55	4.04	4.59	5.21
4.0	2.50	2.84	3.23	3.67	4.17	4.74	5.38
3.5	2.58	2.93	3.33	3.79	4.30	4.89	5.56
3.0	2.67	3.03	3.44	3.91	4.44	5.05	5.74
2.5	2.75	3.12	3.54	4.02	4.57	5.20	5.90
2.0	2.82	3.21	3.65	4.14	4.71	5.35	6.08
1.5	2.90	3.30	3.75	4.26	4.84	5.50	6.25
1.0	2.98	3.39	3.85	4.38	4.98	5.65	6.43
0.5	3.06	3.48	3.96	4.50	5.11	5.81	6.60
0.0	3.14	3.57	4.06	4.61	5.24	5.96	6.77



NEG % 0.0 or less	4.22	4.79	5.45	6.19	7.03	7.99	9.08
-1.0	4.58	5.21	5.92	6.72	7.64	8.68	9.86
-3.0	4.95	5.63	6.39	7.27	8.26	9.38	10.66
-5.0	5.32	6.04	6.86	7.80	8.86	10.07	11.44
-7.0	5.68	6.46	7.34	8.34	9.48	10.77	12.23
-9.0	6.05	6.87	7.81	8.88	10.09	11.46	13.02
-11.0	6.42	7.29	8.29	9.42	10.70	12.16	13.81
-13.0	6.78	7.71	8.76	9.95	11.31	12.85	14.60
-15.0	7.15	8.13	9.24	10.49	11.93	13.55	15.39
-17.0	7.52	8.54	9.71	11.03	12.53	14.24	16.18
-19.0	7.88	8.96	10.18	11.57	13.15	14.94	16.97
-21.0	8.25	9.37	10.65	12.11	13.76	15.63	17.76
-23.0 or less	8.62	9.79	11.13	12.65	14.37	16.33	18.55

380 SECTION 50. Said section 14 of said chapter 151A, as so appearing, is hereby further
381 amended by striking out, in lines 197 and 198, the words "but less than 11.0 positive".

382

383 SECTION 51. Said section 14 of said chapter 151A, as so appearing, is hereby further
384 amended by striking out, in line 217, the words "but less than 0.5".

385 SECTION 52. Said chapter 151A, as so appearing, is hereby amended by inserting after
386 section 14P the following section:-

387 Section 14Q. The commissioner may enter into an agreement with the Secretary of the
388 Department of Treasury, pursuant to the provisions of 26 U.S.C. §6402(f) and 31 CFR §285.8, to
389 transmit valid, unpaid, and overdue unemployment compensation debts to the Financial
390 Management Service, a bureau of the U.S. Department of the Treasury, for collection by offset
391 of federal tax refund payments through the treasury offset program. If the commissioner chooses
392 to participate in the treasury offset program to recover unemployment compensation debt, the
393 commissioner shall adhere to all rules, policies, and guidance as required by the U.S. Department
394 of the Treasury and the U.S. Department of Labor in implementing and administering the
395 program. The commissioner may promulgate such regulations as needed to implement this
396 section.

397 SECTION 53. Section 15 of said chapter 151A, as so appearing, is hereby amended by
398 inserting the following subsection:-

399 (f) If an assessment, or any administrative decision upon review thereof has become final
400 and the contributions, payments in lieu of contributions, interest, or penalties thereby assessed
401 remain unpaid, the director may refer the unpaid and overdue amount to the secretary of the
402 department of treasury for collection pursuant to the provisions of 26 U.S.C. §6402(f), the
403 treasury offset program, provided that all procedures for notice and opportunity to present
404 evidence as required by 31 CFR §285.8 have been followed.

405 SECTION 54. Section 28A of said chapter 151A of the General Laws, as so appearing, is
406 hereby amended by inserting the following subsection:-

407 (e) with respect to any services described in subsections (a) and (b) that are provided to or
408 on behalf of an educational institution, benefits shall not be paid to any individual under the
409 same circumstances as described in subsections (a) to (c).

410 SECTION 55. Said chapter 151A is hereby further amended by inserting after section
411 28A the following section:-

412 Section 28B. If an employee, who is a corporate officer, partner or owner of an
413 employing unit, or is a person who has more than a 5 per cent equitable or debt interest in an
414 employing unit or is an immediate family member of such individuals, receives an
415 unemployment benefit under this chapter and during the same benefit year resumes or returns to
416 work for the same employing unit, then there shall be a rebuttable presumption that the
417 employee's unemployment was due to circumstances within the employee's control and all
418 benefits paid to the employee during the benefit year shall be considered an overpayment, which
419 the employee shall repay.

420 SECTION 56. Subsection (d) of section 29 of said chapter 151A, as appearing in the
421 2012 Official Edition, is hereby amended by inserting the following paragraph:-

422 (7) Notwithstanding any of the foregoing provisions of this subsection, the amount of
423 benefits otherwise payable to an individual for any week that begins in a period with respect to
424 which such individual is receiving governmental or other pension, retirement or retired pay,
425 annuity, or any other similar periodic payment from a defined benefit plan that is based on the
426 previous work of such individual for the separating employer or for a base period employer shall
427 be reduced by an amount equal to 65 per cent of the amount of such payment that is reasonably
428 attributable to such week; provided, however, that such reduction shall apply only when such
429 separating or base period employer employed the individual for at least 75 per cent of the
430 individual's total length of service on which the defined benefit plan is based; and, provided
431 further, that such reduction shall apply only if, and to the extent, then consistent with section

432 3304(a)(15) of the Internal Revenue Code of 1954. Payments received under the Social Security
433 Act shall not be subject to this paragraph.

434 SECTION 57. Said chapter 151A of the General Laws is hereby amended by striking out
435 section 29D, as so appearing, and inserting in place thereof the following section:-

436 Section 29D. (a) As used in this section the following words shall, unless the context
437 clearly requires otherwise, have the following meanings:-

438 “Affected unit”, a specified plant, department, shift or other definable unit that includes 2
439 or more workers to which an approved worksharing plan applies.

440 “Director”, the director of the department or the director's authorized representative.

441 “Health and retirement benefits”, health benefits, and retirement benefits provided by an
442 employer under a defined benefit pension plan as defined in section 414(j) of the Internal
443 Revenue Code, or contributions under a defined contribution plan defined in section 414(i) of
444 said Code, which are incidents of employment in addition to the cash remuneration earned.

445 “Worksharing benefits”, the unemployment benefits payable to employees in an affected
446 unit under an approved worksharing plan, as distinguished from the unemployment benefits
447 otherwise payable under the unemployment compensation provisions of this chapter.

448 “Worksharing plan”, a plan submitted by an employer, for approval by the director,
449 under which the employer requests the payment of worksharing benefits to workers in an
450 affected unit of the employer to avert layoffs.

451 “Usual weekly hours of work”, the usual hours of work for full-time or regular part-time
452 employees in the affected unit when that unit is operating on its regular basis, not to exceed 40
453 hours and not including hours of overtime work.

454 “Unemployment compensation”, the unemployment benefits payable under this chapter
455 other than worksharing benefits, including any amounts payable pursuant to an agreement under
456 any Federal law providing for compensation, assistance or allowances with respect to
457 unemployment.

458 (b) An employer wishing to participate in a worksharing program shall submit a signed
459 written worksharing plan and application form to the director for approval. The director shall
460 develop an application form to request approval of a worksharing plan and an approval process.
461 The application shall include:

462 (1) The affected unit or units covered by the plan, including the number of full-time or
463 part-time workers in such unit, the percentage of workers in the affected unit covered by the
464 plan, identification of each individual employee in the affected unit by name, social security

465 number and the employer's unemployment tax account number, and any other information
466 required by the director to identify plan participants.

467 (2) A description of how workers in the affected unit will be notified of the employer's
468 participation in the worksharing program if such application is approved, including how the
469 employer will notify those workers in a collective bargaining unit, as well as any workers in the
470 affected unit who are not in a collective bargaining unit. If the employer will not provide
471 advance notice to workers in the affected unit, the employer shall explain in a statement in the
472 application why it is not feasible to provide such notice.

473 (3) A requirement that the employer identify the usual weekly hours of work for
474 employees in the affected unit and the specific percentage by which their hours will be reduced
475 during all weeks covered by the plan. An application shall specify the percentage of reduction
476 for which a worksharing application may be approved which shall be not less than 10 percent
477 and not more than 60 percent. If the plan includes any week for which the employer regularly
478 provides no work due to a holiday or other plant closing, then such week shall be identified in
479 the application.

480 (4) Certification by the employer that, if the employer provides health and retirement
481 benefits to any employee whose usual weekly hours of work are reduced under the program,
482 such benefits will continue to be provided to employees participating in the worksharing
483 program under the same terms and conditions as though the usual weekly hours of work of such
484 employee had not been reduced or to the same extent as other employees not participating in the
485 worksharing program.

486 For defined benefit retirement plans, the hours that are reduced under the worksharing
487 plan shall be credited for purposes of participation, vesting and accrual of benefits as though the
488 usual weekly hours of work had not been reduced. The dollar amount of employer contributions
489 to a defined contribution plan that are based on a percentage of compensation may be less due to
490 the reduction in the employee's compensation.

491 Notwithstanding the above, an application may contain the required certification when a
492 reduction in health and retirement benefits scheduled to occur during the duration of the plan will
493 be applicable equally to employees who are not participating in the worksharing program and to
494 those employees who are participating.

495 (5) Certification by the employer that the aggregate reduction in work hours is in lieu of
496 temporary or permanent layoffs, or both. The application shall include an estimate of the number
497 of workers who would have been laid off in the absence of the worksharing plan. The plan shall
498 not serve as a subsidy of seasonal employment during the off season, nor as a subsidy of
499 temporary part-time or intermittent employment.

500 (6) Agreement by the employer to: furnish reports to the director relating to the proper
501 conduct of the plan; allow the director or the director's authorized representatives access to all
502 records necessary to approve or disapprove the plan application, and after approval of a plan, to
503 monitor and evaluate the plan; and follow any other directives the director deems necessary for
504 the agency to implement the plan and that are consistent with the requirements for plan
505 applications.

506 (7) Certification by the employer that participation in the worksharing plan and its
507 implementation are consistent with the employer's obligations under applicable federal and state
508 laws.

509 (8) The effective date and duration of the plan that shall expire not later than the end of
510 the twelfth full calendar month after the effective date.

511 (9) Any other provision added to the application by the director that the United States
512 Secretary of Labor determines to be appropriate for purposes of a worksharing program.

513 (c) The director shall approve or disapprove a worksharing plan in writing within 15 days
514 of its receipt and promptly communicate the decision to the employer. The disapproval shall be
515 final, but the employer shall be allowed to submit another worksharing plan for approval not
516 earlier than 7 days from the date of the disapproval.

517 (d) A worksharing plan shall be effective on the date that is mutually agreed upon by the
518 employer and the director, which shall be specified in the notice of approval to the employer.
519 The plan shall expire on the date specified in the notice of approval, which shall be either the
520 date at the end of the twelfth full calendar month after its effective date or an earlier date
521 mutually agreed upon by the employer and the director; provided, however, that if a worksharing
522 plan is revoked by the director under subsection (e), the plan shall terminate on the date specified
523 in the director's written order of revocation. An employer may terminate a worksharing plan at
524 any time upon written notice to the director. Upon receipt of such notice from the employer, the
525 director shall promptly notify each employee of the affected unit of the termination date. An
526 employer may submit a new application to participate in another worksharing plan at any time
527 after the expiration or termination date.

528 (e) The director may revoke approval of a worksharing plan for good cause at any time,
529 including upon the request of any of the affected unit's employees. The revocation order shall be
530 in writing and shall specify the reasons for the revocation and the date the revocation is effective.

531 The director may periodically review the operation of each employer's worksharing plan
532 to assure that no good cause exists for revocation of the approval of the plan. Good cause shall
533 include, but not be limited to, failure to comply with the assurances given in the plan,
534 unreasonable revision of productivity standards for the affected unit, conduct or occurrences

535 tending to defeat the intent and effective operation of the worksharing plan and violation of any
536 criteria on which approval of the plan was based.

537 (f) An employer may request a modification of an approved plan by filing a written
538 request with the director. The request shall identify the specific provisions proposed to be
539 modified and provide an explanation of why the proposed modification is appropriate for the
540 worksharing plan. The director shall approve or disapprove the proposed modification in writing
541 within 15 days of receipt and promptly communicate the decision to the employer.

542 The director may approve a request for modification of the plan based on conditions that
543 have changed since the plan was approved; provided that the modification is consistent with and
544 supports the purposes for which the plan was initially approved. A modification does not extend
545 the expiration date of the original plan, and the director shall promptly notify the employer
546 whether the plan modification has been approved and, if approved, the effective date of the
547 modification.

548 An employer is not required to request approval of a plan modification from the director
549 if the change is not substantial, but the employer shall report every change to the plan to the
550 director promptly and in writing. The director may terminate an employer's plan if the employer
551 fails to meet this reporting requirement. If the director determines that the reported change is
552 substantial, the director shall require the employer to request a modification to the plan.

553 (g) An individual is eligible to receive worksharing benefits with respect to any week
554 only if the individual is monetarily eligible for unemployment compensation, not otherwise
555 disqualified for unemployment compensation and:

556 (1) During the week, the individual is employed as a member of an affected unit under
557 an approved worksharing plan, which was approved prior to that week, and the plan is in effect
558 with respect to the week for which worksharing benefits are claimed.

559 (2) Notwithstanding any other provisions of this chapter relating to availability for work
560 and actively seeking work, the individual is available for the individual's usual hours of work
561 with the worksharing employer, which may include, for purposes of this section, participating in
562 training to enhance job skills that is approved by the director such as employer-sponsored
563 training or training funded under the Workforce Investment Act of 1998.

564 (3) Notwithstanding any other provision of law, an individual covered by a worksharing
565 plan is deemed unemployed in any week during the duration of such plan if the individual's
566 remuneration as an employee in an affected unit is reduced based on a reduction of the
567 individual's usual weekly hours of work under an approved worksharing plan.

568 (h)(1)The worksharing weekly benefit amount shall be the product of the regular weekly
569 unemployment compensation amount for a week of total unemployment multiplied by the
570 percentage of reduction in the individual's usual weekly hours of work.

571 (2) An individual may be eligible for worksharing benefits or unemployment
572 compensation, as appropriate, except that no individual shall be eligible for combined benefits in
573 any benefit year in an amount more than the maximum entitlement established for regular
574 unemployment compensation, nor shall an individual be paid worksharing benefits for more than
575 52 weeks under a worksharing plan.

576 (3) The worksharing benefits paid to an individual shall be deducted from the maximum
577 entitlement amount of regular unemployment compensation established for that individual's
578 benefit year.

579 (4) Provisions applicable to unemployment compensation claimants shall apply to
580 worksharing claimants to the extent that they are not inconsistent with worksharing provisions.
581 An individual who files an initial claim for worksharing benefits shall receive a monetary
582 determination.

583 (5) The following provisions apply to individuals who work for both a worksharing
584 employer and another employer during weeks covered by the approved worksharing plan:

585 (i) If combined hours of work in a week for both employers does not result in a reduction
586 of at least 10 per cent or, if higher, the minimum percentage of reduction required to be eligible
587 for a worksharing benefit as provided in this section, of the usual weekly hours of work with the
588 worksharing employer, the individual shall not be entitled to benefits under these worksharing
589 provisions.

590 (ii) If the combined hours of work for both employers results in a reduction equal to or
591 greater than 10 per cent; or, if higher, the minimum percentage reduction required to be eligible
592 for a worksharing benefit as provided in state law, of the usual weekly hours of work for the
593 worksharing employer, the worksharing benefit amount payable to the individual is reduced for
594 that week and is determined by multiplying the weekly unemployment benefit amount for a week
595 of total unemployment by the percentage by which the combined hours of work have been
596 reduced by 10 per cent or, if higher, the minimum percentage reduction required to be eligible
597 for a worksharing benefit as provided in this section, or more of the individual's usual weekly
598 hours of work. A week for which benefits are paid under this provision shall be reported as a
599 week of worksharing.

600 (iii) If an individual worked the reduced percentage of the usual weekly hours of work for
601 the worksharing employer and is available for all of the individual's usual hours of work with the
602 worksharing employer, and the individual did not work any hours for the other employer, either
603 because of the lack of work with that employer or because the individual is excused from work

604 with the other employer, the individual shall be eligible for worksharing benefits for that week.
605 The benefit amount for such week shall be calculated as provided in subsection (i).

606 (6) An individual who is not provided any work during a week by the worksharing
607 employer, or any other employer, and who is otherwise eligible for unemployment compensation
608 shall be eligible for the amount of regular unemployment compensation to which the individual
609 would otherwise be eligible.

610 (7) An individual who is not provided any work by the worksharing employer during a
611 week, but who works for another employer and is otherwise eligible may be paid unemployment
612 compensation for that week subject to the disqualifying income and other provisions applicable
613 to claims for regular compensation.

614 (i) Worksharing benefits shall be charged to employers' experience rating accounts in the
615 same manner as unemployment compensation is charged under this chapter. Employers liable
616 for payments in lieu of contributions shall have worksharing benefits attributed to service in their
617 employ in the same manner as unemployment compensation is attributed.

618 (j) An individual who has received all of the worksharing benefits or combined
619 unemployment compensation and worksharing benefits available in a benefit year shall be
620 considered an exhaustee for purposes of extended benefits, as provided under the provisions of
621 section 30A, and if otherwise eligible under those provisions, shall be eligible to receive
622 extended benefits.

623 (k) Notwithstanding any other provision of this chapter relating to charges, all
624 worksharing benefits shall be charged to the account of the worksharing employer. Benefits paid
625 under this section shall be charged to the employer's account in the same manner as regular
626 benefits are charged, except that, if the employer's account reserve percentage is negative as of
627 the most recent computation date, the employer shall be charged and billed in accordance with
628 the provisions of section 14A as if the employer had elected to make payments in lieu of
629 contributions. Benefits paid under this section to employees of employers who have elected to
630 make payments in lieu of contributions shall be charged in accordance with said section 14A.

631 (l) The director may utilize any remedies provided by this chapter to recover worksharing
632 benefits that were improperly paid as a result of information that was substantially misleading or
633 that contained a material misrepresentation of fact and was submitted to the director in
634 connection with the approval, modification or implementation of a worksharing plan.

635 SECTION 58. Section 53A of said chapter 151A, as so appearing, is hereby amended by
636 striking out, in line 5, the words “and (2)”, and inserting in place thereof the following words:- ,
637 (2) withdrawn for payment of fees authorized under the Treasury Offset Program described in
638 section 14Q and paid to the financial Management Service, a bureau of the U.S. Department of
639 the Treasury, and (3).

640 SECTION 59. Section 69B of said chapter 151A, as so appearing, is hereby amended by
641 inserting, at the end thereof, the following paragraph:

642 In addition to any other remedy provided by this chapter, the commissioner may request
643 that the amount payable to the department by an individual resulting from an overpayment of
644 unemployment benefits which has become final as specified in 430 CMR 6.12 be set off against
645 any federal tax refund payment owed such individual by the U.S. Department of Treasury, in
646 accordance with the requirements of the Treasury Offset Program pursuant to section 14Q.

647 SECTION 60. Section 1 of chapter 151B of the General Laws, as so appearing, is hereby
648 amended by inserting after the word “include”, in line 18, the following words:- an employer of
649 domestic workers including those covered under section 189 of chapter 149, .

650 SECTION 61. Section 1 of chapter 151B of the General Laws, as so appearing, is hereby
651 amended by striking out, in line 32, the words “or in the domestic service of any person.”

652 SECTION 62. Section 33 of chapter 152 of the General Laws, as so appearing, is hereby
653 amended by striking out, in lines 1 and 2, the words “four thousand dollars” and inserting in
654 place thereof the following words:- 8 times the average weekly wage in the commonwealth as
655 determined pursuant to subsection (a) of section 29 of chapter 151A.

656 SECTION 63. Section 1 of chapter 153 of the General Laws, as so appearing, is hereby
657 amended by striking out, in line 33, the words “domestic servants”.

658 SECTION 64. Within 1 year of the effective date of this act, the executive office of labor
659 and workforce development shall develop and implement a multilingual outreach program to
660 inform domestic workers and employers about their rights and responsibilities. This program
661 shall include the distribution of know your rights information, model employment agreements,
662 educational materials for employers on their human resources duties in employing domestic
663 workers, including information on benefits, tax and insurance laws, and a model written work
664 evaluation form.

665 SECTION 65. Notwithstanding any general or special law to the contrary, the
666 commissioner of revenue in consultation with the secretary of labor and workforce development
667 shall develop and institute an outreach program to inform taxpayers about the earned income tax
668 credit available pursuant to subsection (h) of section 6 of chapter 62, including but not limited to,
669 the requirements for claiming the credit. In order to institute the outreach program, the
670 commissioner may partner with groups, including but not limited to, businesses, business trade
671 groups, utility companies, labor organizations, chambers of commerce, municipalities,
672 community-based organizations and taxpayer advocates.

673 SECTION 66. Notwithstanding section 14 of chapter 151A of the General Laws, for
674 calendar year 2014, the experience rate of an employer qualifying therefor under subsection (b)

675 of section 14 of chapter 151A of the General Laws shall be the rate which appears in column “E”
676 of clause (1) of subsection (i) of said chapter 151A.

677 SECTION 67. Notwithstanding section 14 of chapter 151A of the General Laws, for
678 calendar years 2015, 2016, and 2017 the experience rate of an employer qualifying therefor
679 under subsection (b) of section 14 of chapter 151A of the General Laws shall be the rate which
680 appears in column “C” of clause (1) of subsection (i) of said chapter 151A.

681 SECTION 68. Section 66 of this act shall take effect as of January 1, 2014.

682 SECTION 69. Sections 48, 49, 50, 51 and 67 shall take effect on January 1, 2015.

683 SECTION 70. Sections 31, 34, 35, 36, 37 and 65 shall take effect on July 1, 2014.

684 SECTION 71. Sections 27, 29, 30 and 40 shall take effect after the promulgation of
685 regulations by the attorney general pursuant to section 30 which shall occur on or before April 1,
686 2015.

687 SECTION 72. Sections 32 and 38 shall take effect on July 1, 2015.

688 SECTION 73. Sections 33 and 39 shall take effect on July 1, 2016.