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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 135

01/19/2021

Authored by Noor

The bill was read for the first time and referred to the Committee on Workforce and Business Development Finance and Policy

1.1 A bill for an act
1.2 relating to unemployment insurance; adopting a temporary change to experience
1.3 rating period.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. CALENDAR YEAR 2021 TEMPORARY EMPLOYER EXPERIENCE
1.6 RATING.

1.7 For calendar year 2021, the experience rate computed for each taxpaying employer under
1.8 Minnesota Statutes, section 268.051, subdivision 3, that was required to file wage detail
1.9 reports for the 12-month period ending June 30, 2019, is the ratio obtained by dividing 125
1.10 percent of the total unemployment benefits required under Minnesota Statutes, section
1.11 268.047, to be used in computing the employer's tax rate during the 48 calendar months
1.12 ending on June 30, 2019, by the employer's total taxable payroll for that same period. Any
1.13 taxpaying employer that does not qualify for a calendar year 2021 experience rate under
1.14 Minnesota Statutes, section 268.051, subdivision 3, must be assigned a tax rate in accordance
1.15 with Minnesota Statutes, section 268.051, subdivision 5, except that the average experience
1.16 rating for the employer's industry must use the period specified in this section.

1.17 EFFECTIVE DATE. This section is effective the day following final enactment.

1.18 Sec. 2. TAXABLE WAGES FOR CALENDAR YEAR 2021.

1.19 Notwithstanding Minnesota Statutes, section 268.035, subdivision 24, for calendar year
1.20 2021, "taxable wages" means those wages paid to an employee in covered employment for
1.21 up to an amount equal to \$35,000.

2.1 **EFFECTIVE DATE.** This section is effective the day following final enactment.