

AMENDMENTS TO LB428

Introduced by Business and Labor.

1 1. Strike the original sections and insert the following new
2 sections:

3 Section 1. Section 48-628.13, Revised Statutes Cumulative
4 Supplement, 2018, is amended to read:

5 48-628.13 Good cause for voluntarily leaving employment shall
6 include, but not be limited to, the following reasons:

7 (1) An individual has made all reasonable efforts to preserve the
8 employment but voluntarily leaves his or her work for the necessary
9 purpose of escaping abuse at the place of employment or abuse as defined
10 in section 42-903 between household members;

11 (2) An individual left his or her employment voluntarily due to a
12 bona fide non-work-connected illness or injury that prevented him or her
13 from continuing the employment or from continuing the employment without
14 undue risk of harm to the individual;

15 (3) An individual left his or her employment to accompany his or her
16 spouse to the spouse's employment in a different city or new military
17 duty station;

18 (4) An individual left his or her employment because his or her
19 employer required the employee to relocate;

20 (5)(a) An individual is a construction worker and left his or her
21 employment voluntarily for the purpose of accepting previously secured
22 insured work in the construction industry if the commissioner finds that:

23 (i)(A) The quit occurred within thirty days immediately prior to the
24 established termination date of the job which the individual voluntarily
25 leaves, (B) the specific starting date of the new job is prior to the
26 established termination date of the job which the worker quits, (C) the
27 new job offered employment for a longer period of time than remained

1 available on the job which the construction worker voluntarily quit, and
2 (D) the worker had worked at least twenty days or more at the new job
3 after the established termination date of the previous job unless the new
4 job was terminated by a contract cancellation; or

5 (ii)(A) The construction worksite of the job which the worker quit
6 was more than fifty miles from his or her place of residence, (B) the new
7 construction job was fifty or more miles closer to his or her residence
8 than the job which he or she quit, and (C) the worker actually worked
9 twenty days or more at the new job unless the new job was terminated by a
10 contract cancellation.

11 (b) The provisions of this subdivision (5) shall not apply if the
12 individual is separated from the new job under conditions resulting in a
13 disqualification from benefits under section 48-628.10 or 48-628.12;

14 (6) An individual accepted a voluntary layoff to avoid bumping
15 another worker;

16 (7) An individual left his or her employment as a result of being
17 directed to perform an illegal act;

18 (8) An individual left his or her employment because of unlawful
19 discrimination or workplace harassment on the basis of race, sex, or age;

20 (9) An individual left his or her employment because of unsafe
21 working conditions;

22 (10) An individual left his or her employment to attend school;~~or~~

23 (11) An individual has made all reasonable efforts to preserve
24 employment but voluntarily leaves employment for the purpose of caring
25 for a family member with a serious health condition. For purposes of this
26 subdivision:

27 (a) Family member means:

28 (i) A biological, adopted, or foster child, a stepchild, or a legal
29 ward of the individual or the individual's spouse or a person to whom the
30 individual or the individual's spouse stood in loco parentis when such
31 person was a minor child, regardless of the age or dependency status of

1 such child, stepchild, legal ward, or person;

2 (ii) A biological, adoptive, or foster parent, a stepparent, or a
3 legal guardian of the individual or the individual's spouse or a person
4 who stood in loco parentis to the individual or the individual's spouse
5 when the individual or the individual's spouse was a minor child;

6 (iii) The individual's spouse; or

7 (iv) A grandparent, grandchild, or sibling, whether of a biological,
8 foster, adoptive, or step relationship, of the individual or the
9 individual's spouse; and

10 (b) Serious health condition has the same meaning as in 29 U.S.C.
11 2611, as such section existed on January 1, 2019; or

12 (12) ~~(11)~~ Equity and good conscience demand a finding of good cause.

13 Sec. 2. Section 48-648.02, Revised Statutes Cumulative Supplement,
14 2018, is amended to read:

15 48-648.02 (1) For tax years beginning before January 1, 2020, as As
16 used in sections 48-648 and 48-649 to 48-649.04 only, the term wages
17 shall not include that part of the remuneration paid to an individual by
18 an employer or by the predecessor of such employer with respect to
19 employment within this or any other state during a calendar year which
20 exceeds nine thousand dollars unless that part of the remuneration is
21 subject to a federal law imposing a tax against which credit may be taken
22 for contributions required to be paid into a state unemployment fund.

23 (2) For tax years beginning on or after January 1, 2020, as used in
24 sections 48-648 and 48-649 to 48-649.04 only:

25 (a) Except as to employers assigned to category twenty under section
26 48-649.03, the term wages shall not include that part of the remuneration
27 paid to an individual by an employer or by the predecessor of such
28 employer with respect to employment within this or any other state during
29 a calendar year which exceeds nine thousand dollars unless that part of
30 the remuneration is subject to a federal law imposing a tax against which
31 credit may be taken for contributions required to be paid into a state

1 unemployment fund; and

2 (b) For employers assigned to category twenty under section
3 48-649.03, the term wages shall not include that part of the remuneration
4 paid to an individual by an employer or by the predecessor of such
5 employer with respect to employment within this or any other state during
6 a calendar year which exceeds twenty-four thousand dollars unless that
7 part of the remuneration is subject to a federal law imposing a tax
8 against which credit may be taken for contributions required to be paid
9 into a state unemployment fund.

10 Sec. 3. Section 48-652, Revised Statutes Cumulative Supplement,
11 2018, is amended to read:

12 48-652 (1)(a) A separate experience account shall be established for
13 each employer who is liable for payment of combined tax. Whenever and
14 wherever in the Employment Security Law the terms reserve account or
15 experience account are used, unless the context clearly indicates
16 otherwise, such terms shall be deemed interchangeable and synonymous and
17 reference to either of such accounts shall refer to and also include the
18 other.

19 (b) A separate reimbursement account shall be established for each
20 employer who is liable for payments in lieu of contributions. All
21 benefits paid with respect to service in employment for such employer
22 shall be charged to his or her reimbursement account, and such employer
23 shall be billed for and shall be liable for the payment of the amount
24 charged when billed by the commissioner. Payments in lieu of
25 contributions received by the commissioner on behalf of each such
26 employer shall be credited to such employer's reimbursement account, and
27 two or more employers who are liable for payments in lieu of
28 contributions may jointly apply to the commissioner for establishment of
29 a group account for the purpose of sharing the cost of benefits paid that
30 are attributable to service in the employ of such employers. The
31 commissioner shall adopt and promulgate such rules and regulations as he

1 or she deems necessary with respect to applications for establishment,
2 maintenance, and termination of group accounts authorized by this
3 subdivision.

4 (2) All contributions paid by an employer shall be credited to the
5 experience account of such employer. State unemployment insurance tax
6 payments shall not be credited to the experience account of each
7 employer. Partial payments of combined tax shall be credited so that at
8 least eighty percent of the combined tax payment excluding interest and
9 penalty is credited first to contributions due. Contributions with
10 respect to prior years which are received on or before January 31 of any
11 year shall be considered as having been paid at the beginning of the
12 calendar year. All voluntary contributions which are received on or
13 before January 10 of any year shall be considered as having been paid at
14 the beginning of the calendar year.

15 (3)(a) Each experience account shall be charged only for benefits
16 based upon wages paid by such employer. No benefits shall be charged to
17 the experience account of any employer if:

18 (i) Such benefits were paid on the basis of a period of employment
19 from which the claimant (A) left work voluntarily without good cause, (B)
20 left work voluntarily due to a nonwork-connected illness or injury, (C)
21 left work voluntarily with good cause to escape abuse as defined in
22 section 42-903 between household members as provided in subdivision (1)
23 of section 48-628.13, (D) left work from which he or she was discharged
24 for misconduct connected with his or her work, (E) left work voluntarily
25 and is entitled to unemployment benefits without disqualification in
26 accordance with subdivision (3), ~~or (5)~~, or (11) of section 48-628.13, or
27 (F) was involuntarily separated from employment and such benefits were
28 paid pursuant to section 48-628.17; and

29 (ii) The employer has filed timely notice of the facts on which such
30 exemption is claimed in accordance with rules and regulations adopted and
31 promulgated by the commissioner.

1 (b) No benefits shall be charged to the experience account of any
2 employer if such benefits were paid during a week when the individual was
3 participating in training approved under section 236(a)(1) of the federal
4 Trade Act of 1974, 19 U.S.C. 2296(a)(1).

5 (c) Each reimbursement account shall be charged only for benefits
6 paid that were based upon wages paid by such employer in the base period
7 that were wages for insured work solely by reason of section 48-627.01.

8 (d)(i) Benefits paid to an eligible individual shall be charged
9 against the account of his or her most recent employers within his or her
10 base period against whose accounts the maximum charges hereunder have not
11 previously been made in the inverse chronological order in which the
12 employment of such individual occurred. The maximum amount so charged
13 against the account of any employer, other than an employer for which
14 services in employment as provided in subdivision (4)(a) of section
15 48-604 are performed, shall not exceed the total benefit amount to which
16 such individual was entitled as set out in section 48-626 with respect to
17 base period wages of such individual paid by such employer plus one-half
18 the amount of extended benefits paid to such eligible individual with
19 respect to base period wages of such individual paid by such employer.
20 The commissioner shall adopt and promulgate rules and regulations
21 determining the manner in which benefits shall be charged against the
22 account of several employers for whom an individual performed employment
23 during the same quarter or during the same base period.

24 (ii) Any benefit check duly issued and delivered or mailed to a
25 claimant and not presented for payment within one year from the date of
26 its issue may be invalidated and the amount thereof credited to the
27 Unemployment Compensation Fund, except that a substitute check may be
28 issued and charged to the fund on proper showing at any time within the
29 year next following. Any charge made to an employer's account for any
30 such invalidated check shall stand as originally made.

31 (4)(a) An employer's experience account shall be terminated one

1 calendar year after such employer has ceased to be subject to the
2 Employment Security Law, except that if the commissioner finds that an
3 employer's business is closed solely because one or more of the owners,
4 officers, partners, or limited liability company members or the majority
5 stockholder entered the armed forces of the United States, or of any of
6 its allies, such employer's account shall not be terminated and, if the
7 business is resumed within two years after the discharge or release from
8 active duty in the armed forces of such person or persons, the employer's
9 experience account shall be deemed to have been continuous throughout
10 such period.

11 (b) An experience account terminated pursuant to this subsection
12 shall be reinstated if:

13 (i) The employer becomes subject again to the Employment Security
14 Law within one calendar year after termination of such experience
15 account;

16 (ii) The employer makes a written application for reinstatement of
17 such experience account to the commissioner within two calendar years
18 after termination of such experience account; and

19 (iii) The commissioner finds that the employer is operating
20 substantially the same business as prior to the termination of such
21 experience account.

22 (5) All money in the Unemployment Compensation Fund shall be kept
23 mingled and undivided. In no case shall the payment of benefits to an
24 individual be denied or withheld because the experience account of any
25 employer does not have a total of contributions paid in excess of
26 benefits charged to such experience account.

27 (6)(a) For benefit years beginning before September 3, 2017, if an
28 individual's base period wage credits represent part-time employment for
29 a contributory employer and the contributory employer continues to employ
30 the individual to the same extent as during the base period, then the
31 contributory employer's experience account shall not be charged if the

1 contributory employer has filed timely notice of the facts on which such
2 exemption is claimed in accordance with rules and regulations adopted and
3 promulgated by the commissioner.

4 (b) For benefit years beginning on or after September 3, 2017, if an
5 individual's base period wage credits represent part-time employment for
6 an employer and the employer continues to employ the individual to the
7 same extent as during the base period, then the employer's experience
8 account, in the case of a contributory employer, or the employer's
9 reimbursement account, in the case of a reimbursable employer, shall not
10 be charged if the employer has filed timely notice of the facts on which
11 such exemption is claimed in accordance with rules and regulations
12 prescribed by the commissioner.

13 (7) If a contributory employer responds to the department's request
14 for information within the time period set forth in subsection (1) of
15 section 48-632 and provides accurate information as known to the employer
16 at the time of the response, the employer's experience account shall not
17 be charged if the individual's separation from employment is voluntary
18 and without good cause as determined under section 48-628.12.

19 Sec. 4. Original sections 48-628.13, 48-648.02, and 48-652, Revised
20 Statutes Cumulative Supplement, 2018, are repealed.