

SENATE No. 668

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to unemployment insurance reform..

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. . Subsection (2) of paragraph (a) of section 14 of chapter 151A, as so
2 appearing, is hereby amended by striking the words “employer’s total taxable payroll for the
3 period of twelve consecutive months ending on” and inserting in place thereof the following:-
4 average of the employer’s total taxable payroll for the three years prior to

5 Section 2. Said subsection is hereby further amended by striking the words “total taxable
6 payrolls reported by all employers whose experience rate is determined under paragraph (1) of
7 subsection (i), for the period of twelve consecutive months ending on” and inserting in place
8 thereof the following:- average of the total taxable payrolls reported by all employers whose
9 experience rate is determined under paragraph (1) of subsection (i), for the three years preceding

10 Section 3. Said subsection is hereby further amended by striking the words “total
11 payrolls reported by all employers liable for contributions under section fourteen for the calendar
12 year” and inserting in place thereof the following:-the average of the total payrolls reported by
13 all employers liable for contributions under section fourteen for the three years

14 Section 4. Subsection (1) of paragraph (h) of said section 14 is hereby amended by
15 striking the words “The commissioner shall determine each employer’s total taxable wages for
16 the twelve months” and inserting in place thereof the following:- The commissioner shall
17 determine the average of each employer’s total taxable wages for the three-year

18 Section 5. Subsection (2) of paragraph (h) of section 14 of said chapter 151A of the
19 General Laws, as so appearing, is hereby amended by striking the words “commissioner shall
20 determine the total taxable wages of all employers in the commonwealth, whose experience rate
21 is determined under paragraph (1) of subsection (i) during the calendar year” and inserting in
22 place thereof the following:- commissioner shall determine the average of the total taxable
23 wages of all employers in the commonwealth, whose experience rate is determined under
24 paragraph (1) of subsection (i) for the three-year period

25 Section 6. Section 24 of said chapter 151A, as so appearing, is hereby amended in
26 subparagraph (a) by striking the words “Have been paid wages in the base period amounting to at
27 least thirty times the weekly benefit rate” and inserting in place thereof the following:- Have
28 been paid wages in at least two quarters of the base period amounting to at least thirty times the
29 weekly benefit rate.