

HOUSE No. 4079

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, May 14, 2014.

The committee on Ways and Means, to whom was referred the Senate Bill restoring the minimum wage and providing unemployment insurance reforms (Senate, No. 2123), reports recommending that the same ought to pass with amendments striking all after the enacting clause and inserting in place thereof the text contained in House document numbered 4079; and by striking out the title and inserting in place thereof the following title: “An Act relative to workforce reform” [Representative Diehl of Whitman dissenting].

For the committee,

BRIAN S. DEMPSEY.

HOUSE No. 4079

Text of an amendment recommended by the committee on Ways and Means to the Senate Bill restoring the minimum wage and providing unemployment insurance reforms (Senate, No. 2123) [being a duplicate of text contained in House, No. 4026]. May 14, 2014.

The Commonwealth of Massachusetts

In the Year Two Thousand Fourteen

By striking out all after the enacting clause and inserting in place thereof the following:-

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 “8 members, 6 of whom”
3 and inserting in place thereof the following words:- 10 members, 8 of whom.

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

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

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

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

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

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

22 “Department”, the department of labor standards.

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

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

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

31 “Licensing entity”, a state agency, including the division of professional licensure and the
32 department of public safety that issues licenses to individuals to engage in occupations.

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

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

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

41 SECTION 14. Said section 11I of said chapter 23, as so appearing, is hereby further
42 amended by striking out, in lines 19 and 20, the words “6 months” and inserting in place thereof
43 the following words:- the lesser of (1) 1 year or (2) 25 per cent of the length of the apprentice
44 program from the date.

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

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

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

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

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

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

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

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

65 SECTION 23. Said chapter 23 is hereby further amended by adding the following
66 section:-

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

68 The council shall coordinate joint efforts to combat the underground economy and
69 employee misclassification, including efforts to: (1) foster compliance with the law by educating
70 business owners and employees about applicable requirements; (2) conduct targeted
71 investigations and enforcement actions against violators; (3) protect the health, safety and benefit
72 rights of workers; and (4) restore competitive equality for law-abiding businesses. For the
73 purposes of this section, the term “underground economy” shall mean any individual or business
74 that deals in cash or uses other means to conceal its true tax liability from government licensing,
75 regulatory and taxing agencies, including, but not limited to, tax evasion or fraud,
76 misclassification of employees, wage theft or the unreported payment of wages.

77 (b) The council shall consist of 17 members including: the secretary of labor and
78 workforce development, or a designee, who shall serve as the chair; the director of the
79 department of unemployment assistance, or a designee; the director of the department of
80 industrial accidents, or a designee; the director of labor standards, or a designee; the
81 commissioner of revenue, or a designee; the chief of the attorney general's fair labor division, or
82 a designee; the commissioner of the department of public safety, or a designee; the director of
83 the division of professional licensure, or a designee; the executive director of the insurance fraud
84 bureau, or a designee; and 8 persons appointed by the governor who represent government
85 agencies. The council may create and appoint members to a subcommittee made up of members
86 representing business, organized labor, not-for-profit organizations, government, the legislature
87 and any political subdivision thereof including municipal governments, for the purposes of
88 soliciting input.

89 (c) The council shall:

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

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

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

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

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

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

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

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

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

118 (d) The council shall file an annual report with the governor and the clerks of the house
119 of representatives and senate summarizing the council's activities during the preceding year. The
120 report shall, without limitation: (1) describe the council's efforts and accomplishments during the
121 year; (2) identify any administrative or legal barriers impeding the more effective operation of
122 the council, including any barriers to information sharing or joint action; (3) propose, after

consultation with representatives of business and organized labor, members of the legislature and other agencies, appropriate administrative, legislative or regulatory changes to strengthen the council's operations and enforcement efforts and reduce or eliminate any barriers to those efforts; and (4) identify successful preventative mechanisms for reducing the extent of the underground economy and employee misclassification, thereby reducing the need for greater enforcement. Reports of the council shall be made available on the webpage of the executive office of labor and workforce development.

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

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

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

SECTION 26. Chapter 149 of the General Laws is hereby amended by inserting after section 6 the following section:-

Section 6½. (a) This section shall apply to places of employment subject to section 28 of chapter 7. The department and the personnel administrator, after consulting with the advisory board established by subsection (b), shall jointly adopt regulations with the advisory board that shall provide at least the level of protection to employees as are provided under the federal Occupational Safety and Health Act of 1970, 29 U.S.C. Chapter 15, including standards and provisions of the general duty clause contained in said Chapter 15. In the absence of a state regulation, the department shall apply the applicable provisions of that Act.

(b) The governor shall appoint an occupational health and safety hazard advisory board consisting of: the secretary of labor and workforce development or a designee, who shall serve as the co-chairperson; the personnel administrator or a designee, who shall serve as co-chairperson; the director of the division of labor standards or a designee; the secretary of administration and finance or a designee; the director of the office of employee relations or a designee; the commissioner of the department of public health or a designee; the director of the department of industrial accidents or a designee; 4 representatives from labor unions representing the employees of the commonwealth; 1 representative from a community-based health and safety advocacy organization; and 1 member of the faculty of the department of work environment at the University of Massachusetts, Lowell. The advisory board shall evaluate injury and illness

data, recommend training and implementation of safety and health measures, monitor the effectiveness of safety and health programs and determine where additional resources are needed to protect the safety and health of employees of the commonwealth.

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

SECTION 27. Section 105D of chapter 149 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by striking out, in line 39, the words “section one of chapter one hundred and fifty-one B” and inserting in place thereof the following words:- sections 1 and 189 of chapter 151B.

SECTION 28. Section 148 of said chapter 149, as so appearing, is hereby amended by striking out, in line 2, the words “or bi-weekly” and inserting in place thereof the following words:-weekly or biweekly or, in the case of salaried employees only, semi-monthly.

SECTION 28A. Said section 148 of said chapter 149, as so appearing, is hereby amended by inserting after the word “bi-weekly”, in lines 106 and 107, in each instance, the following word:- semi-monthly.

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

SECTION 30. Said chapter 149 is hereby further amended by adding the following 2 sections:-

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

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

“Employer”, a person who employs a domestic worker to work within a household whether or not the person has an ownership interest in the household; provided, however, that an “employer” shall not include a staffing agency or placement agency licensed or registered pursuant to chapter 140; or an individual to whom a personal care attendant provides services.

195 “Employ”, to suffer or permit to work.

196 “Forced services”, services performed or provided by a domestic worker, as defined
197 under section 49 of chapter 265.

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

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

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

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

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

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

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

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

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

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

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

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

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

(k) If a domestic worker resides in the employer's household, and the employer terminates employment without cause, the employer shall provide written notice and at least 30 days of lodging, either on-site or in comparable off-site conditions, or severance pay in an amount equivalent to the average earnings during 2 weeks of employment. Neither notice nor a severance payment shall be required in cases involving good faith allegations that are made in writing with reasonable basis and belief and without reckless disregard or willful ignorance of the truth that abuse, neglect or any other harmful conduct has been committed by the domestic worker against the employer or members of the employer's family or individuals residing in the employer's home.

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

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

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

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

Section 190. (a) It shall be an unlawful discriminatory practice for an employer to: (1) engage in unwelcome sexual advances, requests for sexual favors or other verbal or physical conduct of a sexual nature to a domestic worker when: (i) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment; (ii) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or (iii) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance by creating an intimidating, hostile or offensive working environment; (2) subject a domestic worker to unwelcome harassment based on sex, sexual orientation, gender identity, race, color, age, religion, national origin or disability

where such harassment has the purpose or effect of unreasonably interfering with an individual's work performance by creating an intimidating, hostile or offensive working environment; or (3) refuse job-protected leave for the birth or adoption of a child by the domestic worker or a spouse under section 105D.

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

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

SECTION 30A. Chapter 151 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by adding at the end thereof the following new section:---

Section 23. The Department of Unemployment Assistance shall perform a minimum wage study evaluating the effect of minimum wage on the unemployment rates in the commonwealth. In the study, the Department shall evaluate and produce a report detailing the adequacy of the commonwealth's minimum wage relative to the following factors: (1) the overall cost of living in the commonwealth; (2) changes in the calculation of the cost of living which impact low-wage workers, including increases in the cost of housing, food, transportation, health care and child care; (3) trends in the purchasing power of the minimum wage; (4) characteristics and statistics of minimum wage workers and industries employing minimum wage works; (5) the value of the commonwealth's minimum wage relative to federal poverty guidelines; and (6) the effect, if any, on unemployment caused by raising the Massachusetts minimum wage.

The Department shall also study how employers bear the cost of the long-term unemployed, in particular the number of employees, and the cost to those employers, who incur benefit charges due to separations initiated by other employers.

The Department shall report its finding to the general court by filing an annual report, on or before July 1, 2015. The report shall be filed with the clerks of the house of representatives and the senate who shall forward the report to chairs of the house and senate committees on ways and means and the chairs of the joint committee on labor and workforce development.

SECTION 30B. Section 1 of chapter 151 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by adding at the end of the first paragraph the following:—

This section shall not apply to employees for their first 90 days of work. A wage which is lower than the minimum wage by more than 25% or less than \$8.00 per hour, in any occupation, shall conclusively be presumed to be oppressive and unreasonable, provided the commissioner has not expressly approved or shall expressly approve the establishment and payment of a lesser wage under the provisions of sections seven and nine.

SECTION 30C. Notwithstanding any special or general law to the contrary, the provisions of section 30B shall not take effect until such time as the executive office of administration and finance and the department of revenue has furnished a study of its impact on the state's economy and revenue cost to the commonwealth and its cities and towns, including, but not limited to, a distributional analysis showing the impact on taxpayers of varying income levels, the current practice of other states and any anticipated change in employment and ancillary economic activity to the joint committee on revenue and until legislation has been filed and passed pursuant to Part 2, Chap. 1, Sec. 1, Art. II of the Constitution.

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

SECTION 32. Section 1 of said chapter 151, as so appearing, is hereby further amended by striking out the figure "\$9.00", inserted by section 31, and inserting in place thereof the following figure:- \$10.00.

SECTION 33. Section 1 of said chapter 151, as so appearing, is hereby further amended by striking out the figure "\$10.00", inserted by section 32, and inserting in place thereof the following figure:- \$10.50.

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

SECTION 34A. Subdivision (1) of subsection (bb) of said section 1 of chapter 151A, as so appearing, is hereby amended by striking out, in line 338, the word "sixteen" and inserting in place thereof the following word: twenty.

SECTION 35. Section 2A of said chapter 151, as so appearing, is hereby amended by striking out, in line 5, the words "one dollar and sixty cents" and inserting in place thereof the following figure:- \$8.00.

SECTION 36. Section 7 of said chapter 151, as so appearing, is hereby amended by inserting after the word "apprentices", in line 20, the following words:- and except for seasonal camp counselors and counselor trainees,

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

SECTION 38. Section 7 of said chapter 151, as so appearing, is hereby amended by striking out the figure “\$3.00”, inserted by section 37, and inserting in place thereof the following figure:- \$3.35.

SECTION 39. Section 7 of said chapter 151, as so appearing, is hereby amended by striking out the figure “\$3.35”, inserted by section 38, and inserting in place thereof the following figure:- \$3.75.

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

SECTION 41. Section 1 of chapter 151A of the General Laws, as so appearing, is hereby amended by adding the following subsection:-

(v) “Unemployment compensation debt” shall have the same meaning as “covered unemployment compensation debt” in 26 U.S.C. § 6402(f)(4).

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

SECTION 43. Section 6 of said chapter 151A, as so appearing, is hereby amended by striking out subsection (b).

SECTION 44. Section 6A of said chapter 151A, as so appearing, is hereby amended by striking out, in line 12, the word “or”.

SECTION 44A. Said section 6A of said chapter 151A, as so appearing, is hereby further amended by striking out, in line 17, the word “week.” and inserting in place thereof the following words:- week; or.

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

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

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

SECTION 47. Subsection (b) of said section 8A of said chapter 151A, as so appearing, is hereby further amended by adding the following paragraph:-

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

SECTION 47A. Subsection (a) of section 14 of chapter 151A of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by striking out, in lines 39 and 40, the words “employer’s total taxable payroll for the period of twelve consecutive months ending on” and inserting in place thereof the following words:- average of the employer’s total taxable payroll for the 3 years prior to.

SECTION 47B. Subsection (a) of said section 14 of said chapter 151A, as so appearing, is hereby further amended by striking out, in lines 49 through 51, inclusive, the words “total taxable payrolls reported by all employers whose experience rate is determined under paragraph (1) of subsection (i), for the period of twelve consecutive months ending on” and inserting in place thereof the following words:- average of the total taxable payrolls reported by all employers whose experience rate is determined under paragraph (1) of subsection (i), for the 3 years preceding.

SECTION 47C. Subsection (a) of said section 14 of said chapter 151A, as so appearing, is hereby further amended by striking out, in lines 55 and 56, the words “total payrolls reported by all employers liable for contributions under section fourteen for the calendar year” and inserting in it place thereof the following words:- the average of the total payrolls reported by all employers liable for contributions under section 14 for the 3 years.

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

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

SECTION 48A. Subsection (h) of said section 14 of said chapter 151A, as so appearing, is hereby further amended by striking out, in lines 166 and 167, the words “The commissioner shall determine each employer’s total taxable wages for the twelve-months” and inserting in place thereof the following words:- the commissioner shall determine each employer’s total taxable wages for the 3 year.

SECTION 48B. Subsection (h) of said section 14 of said chapter 151A, as so appearing, is hereby further amended by striking out, in lines 174 through 176, inclusive, the words “commissioner shall determine the total taxable wages of all employers in the commonwealth, whose experience rate is determined under paragraph (1) of subsection (i) during the calendar year” and inserting in place thereof the following words:- commissioner shall determine the total

taxable wages of all employers in the commonwealth, whose experience rate is determined under paragraph (1) of subsection (i) for the 3 year period.

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

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

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

453

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

456

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

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

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

471 SECTION 53. Section 15 of said chapter 151A, as appearing in the 2012 Official
472 Edition, is hereby amended by adding the following subsection:-

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

SECTION 54. Section 28A of said chapter 151A, as so appearing, is hereby amended by adding the following subsection:-

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

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

Section 28B. If an employee, who is a corporate officer, partner or owner of an employing unit, or is a person who has more than a 5 per cent equitable or debt interest in an employing unit or is an immediate family member of such individuals, receives an unemployment benefit under this chapter and, during the same benefit year, resumes or returns to work for the same employing unit, then the division may determine that the employee's unemployment was due to circumstances within the employee's control and may seek repayment of any overpaid benefits.

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

(7) Notwithstanding any of the foregoing provisions of this subsection, the amount of benefits otherwise payable to an individual for any week that begins in a period with respect to which such individual is receiving governmental or other pension, retirement or retired pay, annuity or any other similar periodic payment from a defined benefit plan that is based on the previous work of such individual for the separating employer or for a base period employer shall be reduced by an amount equal to 65 per cent of the amount of such payment that is reasonably attributable to such week; provided, however, that such reduction shall apply only when such separating or base period employer employed the individual for at least 75 per cent of the individual's total length of service on which the defined benefit plan is based; and, provided, further, that such reduction shall apply only if, and to the extent, then consistent with section 3304(a)(15) of the Internal Revenue Code of 1954. Payments received under the Social Security Act shall not be subject to this paragraph.

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

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

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

"Director", the director of the department or the director's authorized representative.

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

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

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

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

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

531 (b) An employer wishing to participate in a worksharing program shall submit a signed
532 written worksharing plan and application form to the director for approval. The director shall
533 develop an application form to request approval of a worksharing plan and an approval process.
534 Any application, whether for initial approval, approval following one or more disapprovals, for
535 modification, or for participation in another worksharing plan after the expiration or termination
536 of an approved plan, shall include: (1) The affected unit or units covered by the plan, including
537 the number of full-time or part-time workers in such unit, the percentage of workers in the
538 affected unit covered by the plan, identification of each individual employee in the affected unit
539 by name, social security number and the employer’s unemployment tax account number, and any
540 other information required by the director to identify plan participants.

541 (2) A description of how workers in the affected unit will be notified of the employer’s
542 participation in the worksharing program if such application is approved, including how the
543 employer will notify those workers in a collective bargaining unit, as well as any workers in the
544 affected unit who are not in a collective bargaining unit. If the employer will not provide
545 advance notice to workers in the affected unit, the employer shall explain in a statement in the
546 application why it is not feasible to provide such notice.

547 (3) A requirement that the employer identify the usual weekly hours of work for
548 employees in the affected unit and the specific percentage by which their hours will be reduced
549 during all weeks covered by the plan. An application shall specify the percentage of reduction

for which a worksharing application may be approved which shall be not less than 10 percent and not more than 60 percent. If the plan includes any week for which the employer regularly provides no work due to a holiday or other plant closing, then such week shall be identified in the application.

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

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

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

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

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

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

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

585 (9) The written approval by the collective bargaining agent for each collective bargaining
586 agreement for each affected unit is included in the plan.

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

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

593 (d) A worksharing plan shall be effective on the date that is mutually agreed upon by the
594 employer and the director, which shall be specified in the notice of approval to the employer.
595 The plan shall expire on the date specified in the notice of approval, which shall be either the
596 date at the end of the twelfth full calendar month after its effective date or an earlier date
597 mutually agreed upon by the employer and the director; provided, however, that if a worksharing
598 plan is revoked by the director pursuant to subsection (e), the plan shall terminate on the date
599 specified in the director's written order of revocation. An employer may terminate a worksharing
600 plan at any time upon written notice to the director. Upon receipt of such notice from the
601 employer, the director shall promptly notify each employee of the affected unit of the
602 termination date. An employer may submit a new application to participate in another
603 worksharing plan at any time after the expiration or termination date.

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

607 The director may periodically review the operation of each employer's worksharing plan
608 to assure that no good cause exists for revocation of the approval of the plan. Good cause shall
609 include, but not be limited to, failure to comply with the assurances given in the plan,
610 unreasonable revision of productivity standards for the affected unit, conduct or occurrences
611 tending to defeat the intent and effective operation of the worksharing plan and violation of any
612 criteria on which approval of the plan was based.

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

618 The director may approve a request for modification of the plan based on conditions that
619 have changed since the plan was approved; provided that the modification is consistent with and
620 supports the purposes for which the plan was initially approved. A modification does not extend

the expiration date of the original plan, and the director shall promptly notify the employer whether the plan modification has been approved and, if approved, the effective date of the modification.

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

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

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

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

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

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

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

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

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

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

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

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

(iii) If an individual worked the reduced percentage of the usual weekly hours of work for the worksharing employer and is available for all of the individual's usual hours of work with the worksharing employer, and the individual did not work any hours for the other employer, either because of the lack of work with that employer or because the individual is excused from work with the other employer, the individual shall be eligible for worksharing benefits for that week. The benefit amount for such week shall be calculated as provided in subsection (i).

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

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

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

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

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

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

711 SECTION 58. Section 53A of said chapter 151A, as so appearing, is hereby amended by
712 striking out, in line 5, the words "and (2)", and inserting in place thereof the following words:- ,
713 (2) withdrawn for payment of fees authorized under the Treasury Offset Program described in
714 section 14Q and paid to the Financial Management Service, a bureau of the Department of the
715 Treasury, and (3).

716 SECTION 59. Section 69B of said chapter 151A, as so appearing, is hereby amended by
717 adding the following paragraph:

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

723 SECTION 60. Section 1 of chapter 151B of the General Laws, as so appearing, is hereby
724 amended by striking out, in line 18, the word "the" and inserting in place thereof the following

words:- an employer of domestic workers including those covered under section 189 of chapter 149, the.

SECTION 61. Said section 1 of said chapter 151B, as so appearing, is hereby amended by striking out, in line 32, the words “, or in the domestic service of any person.”

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

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

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

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

SECTION 66. Notwithstanding section 14 of chapter 151A of the General Laws, for calendar year 2014, the experience rate of an employer qualifying therefore under subsection (b) of section 14 of chapter 151A of the General Laws shall be the rate which appears in column “E” of paragraph (1) of subsection (i) of said chapter 151A.

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

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

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

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

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

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

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

SECTION 74. The Department of Unemployment Insurance must notify all employers of the experience rate no later than January 31st of each calendar year.

SECTION 75. Section 30 of Chapter 151A of the General Laws is hereby amended by inserting the following subsection:-

(d) All persons receiving unemployment insurance shall be required to register and receive orientation at a One-Stop Career Center within 10 weeks of receiving said insurance. The Director shall promulgate regulations in accordance with this section.

SECTION 76. Section 36 of Chapter 152 of the General Laws, appearing in the 2000 Official Edition, is hereby amended by striking out, in lines 74 to 76, inclusive, the following sentence:-

No amount shall be payable under this section for disfigurement that is purely scar based, unless such disfigurement is on the face, neck or hands.

SECTION 77. Section 25(e) of chapter 151A, as appearing in the 2012 Official Edition, is amended by striking out, in lines 112-114, the words: "and in each of said weeks has earned an amount equivalent to or in excess of the individual's weekly benefit amount after the individual has left work", and inserting in its place the words: "and has earned an amount equivalent to or in excess of 8 times the individual's weekly benefit amount after the individual has left work.

SECTION 78. Section 47 of chapter 151A of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by inserting after the fourth paragraph the following paragraph:-

The receipt of any notice of termination of employment or of any substantial alteration in the terms of employment within 6 months after an employee has provided evidence in connection with a claim for benefits under this chapter, or has testified at any hearing conducted under any provision of this chapter, shall create a rebuttable presumption that such notice or other action is a reprisal against the employee for providing evidence. Such presumption shall be rebutted only by clear and convincing evidence that such employer's action was not a reprisal against the employee and that the employer had sufficient independent justification for taking such action, and would have in fact taken such action, in the same manner and at the same time

the action was taken, regardless of the employee's providing evidence in connection with a claim for benefit under this chapter. An employing unit found to have threatened, coerced or taken reprisal against any employee pursuant to this paragraph shall rescind any adverse alteration in the terms of employment for such employee and shall offer reinstatement to any terminated employee and shall also be liable for damages and costs of the suit, including a reasonable attorney's fee.

SECTION 79. Section 30(c) of chapter 151A of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by replacing, in lines 41 and 68, the word "fifteenth" with the word "twentieth," and replacing, in line 43, the figure "15" with the figure "20".

SECTION 80. Section 15 of chapter 151 of the General Laws, as appearing in the 2012 Official Edition, as so appearing, is hereby amended by striking out the word "two", in line 6, and inserting the following number:- three.

SECTION 81. Said section 15 of said chapter 151, as so appearing, is hereby further amended by striking out the word "two", in line 2, and inserting the following number:- three.

SECTION 82. Said chapter 151 is hereby further amended by striking out section 20A, as appearing in the 2012 Official Edition, and inserting in place thereof the following section:-

The provisions of this chapter shall not be applicable to any cause of action accruing more than 3 years prior to the date of filing in court of a criminal or civil action; provided, however, that the 3-year limitations period shall be tolled from the date that the employee or a similarly situated employee files a complaint with the attorney general alleging a violation of any of the sections in this chapter until the date that the attorney general issues a letter authorizing a private right of action or the date that an enforcement action by the attorney general becomes final.

SECTION 83. Sections 47A to 47C, inclusive, 48A and 48B shall take effect for unemployment insurance rates calculated for the calendar year beginning January 1, 2018.

SECTION 84. Notwithstanding any general or special law to the contrary, the provisions of section 31 shall apply to municipalities beginning October 1, 2014.

SECTION 85. Subsection (h) of section 6 of chapter 62 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by striking, in lines 239 and 243, the figure "15" and inserting in place thereof the following figure:- 17.5.

SECTION 86. Subsection (h) of section 6 of chapter 62 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by striking, in lines 239 and 243, the figure "17.5" and inserting in place thereof the following figure:- 20.

827 SECTION 87. Subsection (h) of section 6 of chapter 62 of the General Laws, as
828 appearing in the 2012 Official Edition, is hereby amended by striking, in lines 239 and 243, the
829 figure “20” and inserting in place thereof the following figure:- 22.5.

830 SECTION 88. Subsection (h) of section 6 of chapter 62 of the General Laws, as
831 appearing in the 2012 Official Edition, is hereby amended by striking, in lines 239 and 243, the
832 figure “22.5” and inserting in place thereof the following figure:- 25.

833 SECTION 89. Notwithstanding any special or general law to the contrary, the provisions
834 of sections 85, 86, 87 and 88 shall not take effect until such time as the executive office of
835 administration and finance and the department of revenue has furnished a study of their impact
836 on the state’s economy and revenue cost to the commonwealth and its cities and towns,
837 including, but not limited to, a distributional analysis showing the impact on taxpayers of varying
838 income levels, the current practice of other states and any anticipated change in employment and
839 ancillary economic activity to the joint committee on revenue and until legislation has been filed
840 and passed pursuant to Part 2, Chap. 1, Sec. 1, Art. II of the Constitution.; and by striking out the
841 title and inserting in place thereof the following title: “An Act relative to workforce reform”.