

Withdrawn



NORTH CAROLINA GENERAL ASSEMBLY
AMENDMENT
House Bill 4*

AMENDMENT NO. A1
(to be filled in by
Principal Clerk)

H4-ATMx-23 [v.5]

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Comm. Sub. [YES]
Amends Title [NO]
Third Edition

Date _____, 2013

Senator McKissick

1 moves to amend the bill on page 8, line 18, by inserting immediately after the word
2 "Employers" the words "and Employees";

3
4 and on page 8, line 26, by inserting the following immediately before the word "Revenue":
5 "All employees that receive wages for services covered under this Chapter are liable for a State
6 unemployment tax on wages.";

7
8 and on page 8, lines 28 and 29, by inserting a new section between those lines to read:

9 "**§ 96-9.2. Required contributions by employees to the Unemployment Insurance Fund.**

10 (a) Required Contribution. – An employee that receives wages for services covered
11 under this Chapter is required to make a contribution in each calendar year to the
12 Unemployment Insurance Fund in an amount equal to forty-eight hundredths percent (0.48%)
13 of gross wages received.

14 (b) Administration. – An employer must deduct and withhold from the wages of each
15 employee the contribution payable by the employee under this section. The taxes an employer
16 withholds are held in trust for the Division. The withheld contributions are due at the same time
17 and in the same manner as contributions paid by the employer under this Chapter.

18 (c) Suspension of Tax. – The tax does not apply in a calendar year if, as of the
19 preceding August 1 computation date, the amount in the State's account in the Unemployment
20 Trust Fund equals or exceeds one billion dollars (\$1,000,000,000).";

21
22 and by renumbering the remaining sections of this Article accordingly and by making any
23 necessary corrections to cross-references to these statutes;

24
25 and on page 20, lines 45-49, by rewriting the lines to read:

26 "(a) Weekly Benefit Amount. – The weekly benefit amount for an individual who is
27 totally unemployed is the amount of the high quarter wages paid to the individual in the
28 individual's base period, divided by 26 and rounded to the next lower whole dollar. If this
29 amount is less than fifteen dollars (\$15.00), the individual is not eligible for benefits.

30 The weekly benefit amount may not exceed the maximum weekly benefit amount. The
31 Division must calculate the maximum weekly benefit amount each August 1. The maximum
32 weekly benefit amount is sixty-six and two-thirds percent (66 2/3%) of the average weekly



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1 insured wage. If this amount is not a whole dollar, the Division must round the amount to the
2 next lower whole dollar. The maximum weekly benefit amount set on August 1 of a year
3 applies to an individual whose benefit year begins on or after that date and before August 1 of
4 the following year.";

5
6 and on page 21, line 20 through page 22, line 10, by rewriting those lines to read:

7 **"§ 96-14.3. Duration of benefits.**

8 (a) Duration. – The total regular benefits paid to an individual may not be less than the
9 minimum total benefit and may not exceed the lesser of the maximum total benefit or the
10 individual's total benefit amount. The minimum total benefit for an individual is 13 times the
11 individual's weekly benefit amount. The maximum total benefit for an individual is 20 times
12 the individual's weekly benefit amount.

13 (b) Total Benefit Amount. – The total benefit amount for an individual is determined as
14 follows:

- 15 (1) Divide the individual's base-period wages by the average of the wages paid
16 to the individual in the last two completed quarters of the base period.
17 (2) Multiply the quotient by eight and two-thirds.
18 (3) Round the product to the nearest whole number.
19 (4) Multiply the resulting amount by the individual's weekly benefit amount as
20 determined under G.S. 96-14.2.";

21
22 and on page 21, lines 46-47, by rewriting the lines to read:

- 23 "(1) Divide the individual's base-period wages by the individual's high-quarter
24 wages.";

25
26 and on page 25, line 32 by deleting "one hundred twenty percent (120%)" and substituting "one
27 hundred forty percent (140%)";

28
29 and on page 39, line 10, by rewriting the line to read:

30 **"SECTION 12.(a)** G.S. 96-14.2(a), as enacted by this act, reads as rewritten:

31 (a) Weekly Benefit Amount. – The weekly benefit amount for an individual who is
32 totally unemployed is an amount equal to the wages paid to the individual in the two high
33 quarters of the individual's base period divided by 52 and rounded to the next lower whole
34 dollar. If this amount is less than fifteen dollars (\$15.00), the individual is not eligible for
35 benefits. The weekly benefit amount may not exceed four hundred forty two dollars
36 (\$442.00).~~the amount of the high-quarter wages paid to the individual in the individual's base~~
37 ~~period, divided by 26 and rounded to the next lower whole dollar. If this amount is less than~~
38 ~~fifteen dollars (\$15.00), the individual is not eligible for benefits.~~

39 The weekly benefit amount may not exceed the maximum weekly benefit amount. The
40 Division must calculate the maximum weekly benefit amount each August 1. The maximum
41 weekly benefit amount is sixty six and two-thirds percent (66 2/3%) of the average weekly
42 insured wage. If this amount is not a whole dollar, the Division must round the amount to the
43 next lower whole dollar. The maximum weekly benefit amount set on August 1 of a year

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1 ~~applies to an individual whose benefit year begins on or after that date and before August 1 of~~
2 ~~the following year.'~~

3 **SECTION 12.(b)** G.S. 96-14.4(a)(1), as enacted by this act, reads as rewritten:
4 '(1) Divide the individual's base-period wages by the ~~individual's high quarter~~
5 ~~wages.~~average of the wages paid to the individual in the two high quarters of
6 the base period.'

7 **SECTION 12.(c)** This section becomes effective January 1, 2014, and applies to
8 claims for benefits filed on or after that date.

9 **SECTION 13.** Except as otherwise provided, this act becomes effective July 1,
10 2013. Changes made by this act".

SIGNED _____
Amendment Sponsor

SIGNED _____
Committee Chair if Senate Committee Amendment

ADOPTED _____ FAILED _____ TABLED _____